

Area	Topic	Disclosure/ Performance	Bonus	Answer	Score	Score	MAX
Corporate Profile				0%			
<i>Company's presentation</i>				0%			
					0		
1	Does the company have an updated vision and mission statement?	D	S		0	0	1
2	Does the board of directors/commissioners periodically review and approve the vision and mission and has it done so at least once during the last five years?	D	S		0	0	1
3	Does the company disclose its corporate values?	D	S		0	0	1
4	Does the company explain its activities briefly? Does it provide its company profile?	D	S		0	0	1
5	Does the company clearly explain their business model, and how it creates value for stakeholders?	P	S		0	0	2
<i>Ownership structure</i>				0%			
6	Does the company disclose details of the parent/holding company, subsidiaries, associates, joint ventures and special purpose enterprises/ vehicles (SPEs)/ (SPVs)?	D	S		0	0	1
7	Does the information on shareholdings reveal the identity of beneficial owners, holding 5% shareholding or more?	D	S		0	0	1
8	Does the company disclose the direct and indirect (deemed) shareholdings of major and/or substantial shareholders?	D	S		0	0	1
9	Does the company disclose the direct and indirect (deemed) shareholdings of directors?	D	S		0	0	1
10	Does the company disclose the direct and indirect (deemed) shareholdings of senior management?	D	S		0	0	1
<i>Company' strategy</i>				0%			
11	Does the company clearly explain their goals, and how they want to achieve them?	P	S		0	0	2
12	Does the board of directors have a process to review, monitor and oversee the implementation of the corporate strategy?	D	S		0	0	1
13	Does the company clearly explain what challenges and uncertainties are likely to be encountered in pursuing its strategy, and what are the potential implications for its business model and future performance?	P	B		0	0	2

Corporate communication

0%

14	Does the company use the following mode of communication: <i>Company website</i>	D	S	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1
15	Does the company have a website disclosing up-to-date information on the following: <i>Downloadable annual report</i>	D	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1
	<i>Notice of AGM and/or EGM</i>	D	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1
	<i>Minutes of AGM and/or EGM</i>	P	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	2
16	Does the company have a separate corporate responsibility (CR) report/section or sustainability report/section?	D	S	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1
17	Is the information reliable, accessible and up-to-date?	D	S	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1
18	Has the company performed a gap analysis between the information disclosed and the requirement from the Asian Scorecard?	P	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	2

Corporate Governance

0%

Shareholders' Engagement

0% **0**

19	Does the company disclose the voting results including approving, dissenting, and abstaining votes for all resolutions/each agenda item for the most recent AGM?	P	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	2
20	Does each resolution in the most recent AGM deal with only one item, i.e., there is no bundling of several items into the same resolution?	D	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1
21	Is the company's notice of the most recent AGM/circulars fully translated into English and published on the same date as the local-language version?	D	B	<input type="text" value="0"/>	<input type="text" value="0"/>	0	1

Board of directors' structure

0%

22	Does the company have a Board of Directors?	D	S	0	0	0	1
23	Is the number of BoD members disclosed?	D	S	0	0	0	1
24	Does the board of directors/ commissioners comprise at least five members and no more than 12 members?	D	S	0	0	0	1
25	Do different persons assume the roles of chairman and CEO?	D	B	0	0	0	1
26	Is the chairman a non-executive director?	D	B	0	0	0	1
27	Is the chairman an independent director?	D	B	0	0	0	1
28	If the Chairman is not independent, has the Board appointed a Lead/Senior Independent Director and has his/her role been defined?	D	B	0	0	0	1
29	Were any of the directors CEO of the company in the past 2 years?	D	B	0	0	0	1
30	Among the directors, how many may be considered as 'independent' according to the definition provided by the company?	D	B	0	0	0	1
31	Do independent, non-executive directors/commissioners number at least three and make up more than 50% of the board of directors?	D	B	0	0	0	1
32	Are the independent directors/commissioners independent of management and major/substantial shareholders?	D	B	0	0	0	1
33	Has the company set a limit of five board seats in publicly-listed companies that an individual director/commissioner may hold simultaneously?	D	B	0	0	0	1
Board of directors' responsibilities				0%			
34	Are the roles and responsibilities of the board of directors clearly stated?	D	S	0	0	0	1
35	Are the types of decisions requiring board of directors' approval disclosed?	D	S	0	0	0	1
36	Are the role and responsibilities of the chairman disclosed?	D	S	0	0	0	1
37	Does the company disclose the number of board of directors meetings held during the year?	D	S	0	0	0	1
38	Does the company disclose the attendance of each director/commissioner in respect of meetings held?	D	S	0	0	0	1
39	Does the company have orientation programmes for new directors?	D	B	0	0	0	1
40	Does the company disclose the details of remuneration of the CEO and each member of the board of directors?	D	B	0	0	0	1

Audit committee			0%			
41	Does the company have an Audit Committee?	D S	0	0	0	1
42	Is the Audit Committee comprised entirely of non-executive directors with a majority of independent directors?	D B	0	0	0	1
43	Is the chairman of the Audit Committee an independent director/commissioner?	D B	0	0	0	1
44	Does at least one of the independent directors/commissioners of the committee have accounting expertise (accounting qualification or experience)?	D S	0	0	0	1
45	Does the Annual Report disclose the number of Audit Committee meetings held?	D S	0	0	0	1
46	Is the attendance of members at Audit Committee meetings disclosed?	D S	0	0	0	1
Nominating committee			0%			
47	Does the company have a Nominating Committee (NC)?	D S	0	0	0	1
48	Does the Nominating Committee comprise entirely of non-executive directors with a majority of independent directors?	D B	0	0	0	1
49	Is the chairman of the Nominating Committee an independent director/commissioner?	D B	0	0	0	1
50	Does the Annual Report disclose the number of Nominating Committee meetings held?	D S	0	0	0	1
51	Is the attendance of members at Nominating Committee meetings disclosed?	D S	0	0	0	1
Remuneration Committee/ Compensation Committee			0%			
52	Does the company have a Remuneration Committee (RC)?	D S	0	0	0	1
53	Does the Remuneration Committee comprise entirely of non-executive directors with a majority of independent directors?	D B	0	0	0	1
54	Is the chairman of the Remuneration Committee an independent director/commissioner?	D B	0	0	0	1
55	Does the Annual Report disclose the number of Remuneration Committee meetings held?	D S	0	0	0	1
56	Is the attendance of members at Remuneration Committee meetings disclosed?	D S	0	0	0	1
Performance review & board appointments			0%			
57	Does the company disclose how the board of directors plans for the succession of the CEO/Managing Director/President and key management?	P B	0	0	0	2
58	Does the board of directors conduct an annual performance assessment of the CEO/Managing Director/President?	D B	0	0	0	1
59	Does the company disclose the criteria used in selecting new directors/commissioners?	P B	0	0	0	2
60	Is an annual performance assessment of the board of directors conducted ?	D B	0	0	0	1
61	Does the company disclose the criteria used in the board assessment?	P B	0	0	0	2

Sustainability management

0%

Risk management

0% 0

62	Does the company disclose the internal control procedures/risk management systems it has in place?	D	S	0	0	0	1
63	Does the Annual Report disclose that the board of directors/commissioners has conducted a review of the company's material controls (including operational, financial and compliance controls) and risk management systems?	D	S	0	0	0	1
64	Does the company disclose how key risks are managed?	P	S	0	0	0	2
65	Are the following risks mentioned in the annual report?						
	<i>Environment</i>	D	S	0	0	0	1
	<i>Social (HR)</i>	D	S	0	0	0	1
	<i>Social (Society)</i>	D	S	0	0	0	1
	<i>Governance</i>	D	S	0	0	0	1
	<i>Finance</i>	D	S	0	0	0	1
66	Does the annual report clearly explain what the specific risks and opportunities are that affect the organization's ability to create value over the short, medium and long term, and how the organization is dealing with them?	P	S	0	0	0	2

Strategy

0%

67	Does the company have a sustainability manager / officer?	D	S	0	0	0	1
68	Does the company have a sustainability strategy?	P	S	0	0	0	2
69	Does the company explain its stakeholders' mapping process?	D	S	0	0	0	1
70	Does the company disclose its materiality analysis?	D	S	0	0	0	1
71	Does the company clearly explain how the materiality analysis is relevant for business issues ?	P	S	0	0	0	2
72	Does the company disclose its mid-long term targets on sustainability topics?	P	S	0	0	0	2
73	Are the sustainability targets explicitly aligned with the materiality analysis, with a high level of commitment and a reasonable timeframe?	P	S	0	0	0	2
74	Does the company engage with its external stakeholders to get their views on specific topics?	D	S	0	0	0	1

Corporate policies

0%

75 Are the following area covered by a specific policy?

<i>Board Policy</i>	P	S	0	0	0	2
<i>BoD's conflict of interest (abstention in specific meeting, ...)</i>	P	S	0	0	0	2
<i>Code of conduct</i>	P	S	0	0	0	2
<i>Disclosure of Directors's interest in transactions and any other conflicts of interest</i>	P	S	0	0	0	2
<i>Dividend policy</i>	P	S	0	0	0	2
<i>Employment / Labour</i>	P	S	0	0	0	2
<i>Equal opportunities policies / Diversity</i>	P	S	0	0	0	2
<i>Donations / Philanthropy</i>	P	S	0	0	0	2
<i>Anti-harrasement</i>	P	S	0	0	0	2
<i>Human rights</i>	P	S	0	0	0	2
<i>Professional education programmes for director (on-going or continuous)</i>	P	S	0	0	0	2
<i>Related Party Transactions</i>	P	S	0	0	0	2
<i>Remuneration (fees, allowances, benefit-in-kind and other emoluments) for executive directors and CEO</i>	P	S	0	0	0	2
<i>Reward/compensation for the performance of the company beyond short-term financial measures</i>	P	S	0	0	0	2
<i>Use of knowledge generally not available on the market / Insider trading</i>	P	S	0	0	0	2

Business ethics

0%

76 Are the details of the code of ethics or conduct disclosed?	D	S	0	0	0	1
77 Does the company disclose that all directors/commissioners, senior management and employees are required to comply with the code?	D	S	0	0	0	1
78 Does the company disclose how it implements and monitors compliance with the code of ethics or conduct?	D	S	0	0	0	1

Whistleblowing

0%

79 Does the company provide contact details via the company's website or Annual Report which stakeholders (e.g. customers, suppliers, general public etc.) can use to voice their concerns and/or complaints for possible violations of their rights?	D	S	0	0	0	1
80 Is it possible to submit an issue anonymously?	D	S	0	0	0	1
81 Does the company have a policy or procedure to protect an employee/person who reveals illegal/unethical behaviour from retaliation?	D	S	0	0	0	1

Sustainability reporting

				0%			
82	Does the company use a dashboard to monitor and report its performance?	P	S	0	0	0	2
83	Does the company publish a COP / sustainability report for the current or the last fiscal year?	D	S	0	0	0	1
84	Is the scope/perimeter of the report clearly described?	P	S	0	0	0	2

Reporting

Annual report

				0%		0	
85	Does the company publish an annual report?	D	S	0	0	0	1
86	Is the annual report available in English?	D	S	0	0	0	1
87	Is the annual report available in Burmese?	D	S	0	0	0	1
88	Is the annual report released within 120 days of the end of the financial year?	D	S	0	0	0	1
89	Does the company's annual report disclose the following items:						
	<i>Corporate objectives</i>	D	S	0	0	0	1
	<i>Biographical details (at least age, qualifications, date of first appointment, relevant experience, and any other directorships of listed companies) of directors/commissioners</i>	D	S	0	0	0	1

Framework

				0%			
90	Is the company compliant with the following framework:						
	<i>AA1000</i>	P	S	0	0	0	2
	<i>DJSI</i>	P	S	0	0	0	2
	<i>GRI</i>	P	S	0	0	0	2
	<i>Integrated reporting</i>	P	S	0	0	0	2
	<i>SASB</i>	P	S	0	0	0	2
		D	S	0	0	0	1

Financial & operations

0%

91	Is the company publishing its main financial KPIs?	D	S	0	0	0	1
92	Is the company publishing its tax?	D	S	0	0	0	1
93	Is the same firm engaged for both audit and non-audit services (i.e. advisory services)?	D	S	0	0	0	1
94	Is the company publishing its expenditures related to charity for last fiscal year?	D	S	0	0	0	1

Non Financial

0%

95	Does the company disclose the activities that it has undertaken to implement the following policies:						
	<i>Customer health and safety</i>	P	S	0	0	0	2
	<i>Supplier/Contractor selection and criteria</i>	P	S	0	0	0	2
	<i>Environmentally-friendly value chain</i>	P	S	0	0	0	2
	<i>Interaction with communities</i>	P	S	0	0	0	2
	<i>Anti-corruption programmes and procedures</i>	P	S	0	0	0	2
	<i>Creditors' rights</i>	P	S	0	0	0	2
96	Does the company disclose some quantitative KPIs on the following topics:						
	Social issues						
	<i>Employees' engagement</i>	P	S	0	0	0	2
	<i>Turnover</i>	P	S	0	0	0	2
	<i>Absenteeism rate</i>	P	S	0	0	0	2
	<i>HSE</i>	P	S	0	0	0	2
	<i>Frequency rate / Fatality rate</i>	P	S	0	0	0	2
	<i>Training</i>	P	S	0	0	0	2
	<i>Careers' development / appraisals</i>	P	S	0	0	0	2
	<i>Equal opportunity employer (gender, race, age)</i>	P	S	0	0	0	2
	<i>Disability</i>	P	S	0	0	0	2

