

Area	Disclosure/ Performance	Bonus	Answer	Score	Comments	Score	MAX
Corporate Profile				0%			
Company's presentation				0			
1	Does the company have an updated vision and mission statement?	D	S	No	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	No	0	0	1
3	Does the company disclose its corporate values?	D	S	No	0	0	1
4	Does the company explain its activities briefly? Does it provide its company profile?	D	S	No	0	0	1
5	Does the company clearly explain their business model, and how it creates value for stakeholders?	P	S	No	0	0	2
Ownership structure							
6	Does the company disclose details of the parent/holding company, subsidiaries, associates, joint ventures and special purpose enterprises/ vehicles (SPEs)/ (SPVs)?	D	S	No	0	0	1
7	Does the information on shareholdings reveal the identity of beneficial owners, holding 5% shareholding or more?	D	S	No	0	0	1
8	Does the company disclose the direct and indirect (deemed) shareholdings of major and/or substantial shareholders?	D	S	No	0	0	1
9	Does the company disclose the direct and indirect (deemed) shareholdings of directors?	D	S	No	0	0	1
10	Does the company disclose the direct and indirect (deemed) shareholdings of senior management?	D	S	No	0	0	1
Company' strategy							
11	Does the company clearly explain their goals, and how they want to achieve them?	P	S	No	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	No	0	0	1
13	Does the company clearly explain how the challenges caused by the current crises in Myanmar impact on pursuing its strategy, and the potential implications for its business model and future performance?						
	<i>Ongoing political crisis</i>	P	S	No	0	0	2
Corporate communication							
14	Does the company use the following mode of communication:						
	<i>Company website</i>	D	S	No	0	0	1
	<i>Facebook</i>	D	S	No	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	No	0	0	1
	<i>Notice of AGM and/or EGM</i>	D	B	No	0	0	1
	<i>Minutes of AGM and/or EGM</i>	P	B	No	0	0	2
16	Does the company have a separate corporate responsibility (CR) report/section or sustainability report/section?	D	S	No	0	0	1
17	Is the information reliable, accessible and up-to-date?	P	S	No	0	0	2
18	Does the company regularly communicate with external stakeholders on business impacts of the ongoing political crisis ?	P	S	No	0	0	2
19	Has the company performed a gap analysis between the information disclosed and the requirement from the Asian Scorecard?	P	B	No	0	0	2

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

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Audit committee							
42	Does the company have an Audit Committee?	D	S	No	0	0	1
43	Is the Audit Committee comprised entirely of non-executive directors with a majority of independent directors?	D	B	No	0	0	1
44	Is the chairman of the Audit Committee an independent director/commissioner?	D	B	No	0	0	1
45	Does at least one of the independent directors/commissioners of the committee have accounting expertise (accounting qualification or experience)?	D	S	No	0	0	1
46	Does the Annual Report disclose the number of Audit Committee meetings held?	D	S	No	0	0	1
47	Is the attendance of members at Audit Committee meetings disclosed?	D	S	No	0	0	1
Nominating committee							
48	Does the company have a Nominating Committee (NC)?	D	S	No	0	0	1
49	Does the Nominating Committee comprise entirely of non-executive directors with a majority of independent directors?	D	B	No	0	0	1
50	Is the chairman of the Nominating Committee an independent director/commissioner?	D	B	No	0	0	1
51	Does the Annual Report disclose the number of Nominating Committee meetings held?	D	S	No	0	0	1
52	Is the attendance of members at Nominating Committee meetings disclosed?	D	S	No	0	0	1
Remuneration Committee/ Compensation Committee							
53	Does the company have a Remuneration Committee (RC)?	D	S	No	0	0	1
54	Does the Remuneration Committee comprise entirely of non-executive directors with a majority of independent directors?	D	B	No	0	0	1
55	Is the chairman of the Remuneration Committee an independent director/commissioner?	D	B	No	0	0	1
56	Does the Annual Report disclose the number of Remuneration Committee meetings held?	D	S	No	0	0	1
57	Is the attendance of members at Remuneration Committee meetings disclosed?	D	S	No	0	0	1
Performance review & board appointments							
58	Does the company disclose how the Board of Directors plans for the succession of the CEO/Managing Director/President and key management?	P	B	No	0	0	2
59	Does the Board of Directors conduct an annual performance assessment of the CEO/Managing Director/President?	D	B	No	0	0	1
60	Does the company disclose the criteria used in selecting new directors/commissioners?	P	B	No	0	0	2
61	Is an annual performance assessment of the Board of Directors conducted ?	D	B	No	0	0	1
62	Does the company disclose the criteria used in the board assessment?	P	B	No	0	0	2

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Sustainability management				0%			
Risk management				0			
63	Does the company disclose the internal control procedures/risk management systems it has in place?	D	S	No	0	0	1
64	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	No	0	0	1
65	Does the company disclose how key risks are managed?	P	S	No	0	0	2
66	Are the following risks mentioned in the annual report?						
	<i>Environment</i>	D	S	No	0	0	1
	<i>Social (HR)</i>	D	S	No	0	0	1
	<i>Social (Society)</i>	D	S	No	0	0	1
	<i>Governance</i>	D	S	No	0	0	1
	<i>Finance</i>	D	S	No	0	0	1
67	Does the annual report explains how the organization is addressing its ability to create value over the short, medium and long term due to:						
	<i>Ongoing political crisis</i>	P	S	No	0	0	2
Strategy							
68	Does the company have a sustainability manager / officer?	D	S	No	0	0	1
69	Does the company have a sustainability strategy?	P	S	No	0	0	2
70	Does the company explain its stakeholders' mapping process?	D	S	No	0	0	1
71	Does the company disclose its materiality analysis?	D	S	No	0	0	1
72	Does the company clearly explain how the materiality analysis is relevant for business issues ?	P	S	No	0	0	2
73	Does the Company disclose its mid- and long-term quantitative targets on sustainability topics?	P	S	No	0	0	2
74	Does the company disclose that the board reviews on an annual basis that the company's capital and debt structure is compatible with its strategic goals and its associated risk appetite?	P	S	No	0	0	2
75	Does the company disclose sustainability-related performance progress in relation to its previously set targets?	D	S	No	0	0	1
76	Does the company confirm that its Sustainability Report/Reporting is reviewed and/or approved by the Board or Board Committee?	D	S	No	0	0	1
77	Are the sustainability targets explicitly aligned with the materiality analysis, with a high level of commitment and a reasonable timeframe?	P	S	No	0	0	2
78	Does the Company engage with its internal and external stakeholders to get their views on specific topics that are material to the business of the Company?	D	S	No	0	0	1
79	Does the Company finance companies involved in renewable energy generation (wind, solar, small and medium scale hydro power, geothermal power, tidal power, etc.)?	P	B	No	0	0	2
80	Does the Company have a measurable target to increase its finance for renewable energy generation?	P	B	No	0	0	2
81	Does the Company have a measurable target to reduce either its total amount of finance for fossil fuel-fired power generation or to reduce finance for fossil fuel-fired power generation, relative to its finance for renewable energy generation?	P	B	No	0	0	2

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Corporate policies							
82	Are the following area covered by a specific policy?						
	<i>Board Policy</i>	P	S	No	0	0	2
	<i>BoD's conflict of interest (abstention in specific meeting, ...)</i>	P	S	No	0	0	2
	<i>Code of conduct</i>	P	S	No	0	0	2
	<i>Disclosure of Directors's interest in transactions and any other conflicts of interest</i>	P	S	No	0	0	2
	<i>Dividend policy</i>	P	S	No	0	0	2
	<i>Employment / Labour</i>	P	S	No	0	0	2
	<i>Equal opportunities policies / Diversity</i>	P	S	No	0	0	2
	<i>Donations / Philanthropy</i>	P	S	No	0	0	2
	<i>Anti-harrasement</i>	P	S	No	0	0	2
	<i>Health & Safety Policy</i>	P	S	No	0	0	2
	<i>Human rights</i>	P	S	No	0	0	2
	<i>Professional education programmes for director (on-going or continuous)</i>	P	S	No	0	0	2
	<i>Related Party Transactions</i>	P	S	No	0	0	2
	<i>Remuneration (fees, allowances, benefit-in-kind and other emoluments) for executive directors and CEO</i>	P	S	No	0	0	2
	<i>Reward/compensation for the performance of the company beyond short-term financial measures</i>	P	S	No	0	0	2
	<i>Use of knowledge generally not available on the market / Insider trading</i>	P	S	No	0	0	2
Business ethics							
83	Are the details of the code of ethics or conduct disclosed?	D	S	No	0	0	1
84	Does the company disclose that all directors/commissioners, senior management and employees are required to comply with the code?	D	S	No	0	0	1
85	Does the company disclose how it implements and monitors compliance with the code of ethics or conduct?	D	S	No	0	0	1
86	Does the Company have an anti-money laundering policy?	D	B	No	0	0	1
87	Does the Company have a policy to prevent terrorist financing and financing of proliferation?	D	B	No	0	0	1
88	Does the Company apply additional safeguards when it enters into indirect or direct business relations with Politically Exposed Persons?	D	B	No	0	0	1
89	Does the Company have a policy to disclose client's rights and the risks of products and services?	D	B	No	0	0	1
90	Does the Company have a policy that regulates staff ethics in serving clients in non-discriminatory way?	D	B	No	0	0	1

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Whistleblowing							
91	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	No	0	0	1
92	Is it possible to submit an issue anonymously?	D	S	No	0	0	1
93	Does the company have a policy or procedure to protect an employee/person who reveals illegal/unethical behaviour from retaliation?	D	S	No	0	0	1
Sustainability reporting							
94	Does the company use a dashboard to monitor and report its performance?	P	S	No	0	0	2
95	Does the company publish a COP / sustainability report for the current or the last fiscal year?	D	S	No	0	0	1
96	Is the scope/perimeter of the report clearly described?	P	S	No	0	0	2
97	Does the company identify climate change as an issue?	P	S	No	0	0	2
98	Does the Company establish measurable reduction objectives to limit the maximum global temperature increase of 1.5°C for its own direct and indirect greenhouse gas emissions?	P	B	No	0	0	2
99	Is the Company committed to using only renewable energy sources for its own internal operations?	D	B	No	0	0	1
Reporting				0%			
Annual report				0			
100	Does the company publish an annual report?	D	S	No	0	0	1
101	Is the annual report available in English?	D	S	No	0	0	1
102	Is the annual report available in Burmese?	D	S	No	0	0	1
103	Is the annual report released within 120 days of the end of the financial year?	D	S	No	0	0	1
104	Does the company's annual report disclose the following items:						
	<i>Corporate objectives</i>	D	S	No	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	No	0	0	1
Framework							
105	Is the company compliant with the following framework:						
	<i>AA1000</i>	P	S	No	0	0	2
	<i>DJSI</i>	P	S	No	0	0	2
	<i>GRI</i>	P	S	No	0	0	2
	<i>CSR D</i>	P	S	No	0	0	2
	<i>ISSB</i>	P	S	No	0	0	2
	<i>SDGs</i>	D	S	No	0	0	1

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Financial & operations							
106	Is the company publishing its main financial KPIs?	D	S	No	0	0	1
107	Is the company publishing its tax?	D	S	No	0	0	1
108	Is the same firm engaged for both audit and non-audit services (i.e. advisory services)?	D	S	N/A	0	0	1
109	Is the company publishing its expenditures related to charity for last fiscal year?	D	S	No	0	0	1
Non Financial							
110	Does the company disclose the activities that it has undertaken to implement the following policies:						
	<i>Customer health and safety</i>	P	S	No	0	0	2
	<i>Supplier/Contractor selection and criteria</i>	P	S	No	0	0	2
	<i>Environmentally-friendly value chain</i>	P	S	No	0	0	2
	<i>Interaction with communities</i>	P	S	No	0	0	2
	<i>Anti-corruption programmes and procedures</i>	P	S	No	0	0	2
	<i>Creditors' rights</i>	P	S	No	0	0	2
111	Does the company disclose some quantitative KPIs on the following topics:						
	Social issues						
	<i>Employees' engagement</i>	P	S	No	0	0	2
	<i>Turnover</i>	P	S	No	0	0	2
	<i>Absenteeism rate</i>	P	S	No	0	0	2
	<i>HSE</i>	P	S	No	0	0	2
	<i>Frequency rate / Fatality rate</i>	P	S	No	0	0	2
	<i>Training</i>	P	S	No	0	0	2
	<i>Careers' development / appraisals</i>	P	S	No	0	0	2
	<i>Equal opportunity employer (gender, race, age)</i>	P	S	No	0	0	2
	<i>Disability</i>	P	S	No	0	0	2
	Environmental issues						
	<i>Waste</i>	P	S	No	0	0	2
	<i>Energy</i>	P	S	No	0	0	2
	<i>Carbon</i>	P	S	No	0	0	2
	<i>Water</i>	P	S	No	0	0	2
	Societal responsibility						
	<i>Product responsibility</i>	P	S	No	0	0	2
	<i>Supply chain management</i>	P	S	No	0	0	2
	<i>Philanthropic activities</i>	P	S	No	0	0	2
112	Are the non-financial data audited by a third party?	P	S	No	0	0	2