

## ANNEX

### TRANSPARENCY IN MYANMAR ENTERPRISES: RESEARCH QUESTIONNAIRE

#### Anti-corruption policy<sup>1</sup>

1. Does the company have a publicly stated commitment to anti-corruption?
2. Does the company publicly commit to be in compliance with all relevant laws, including anti-corruption laws?
3. Does the company leadership (senior member of management or board) demonstrate support for anti-corruption?
4. Does the company's code of conduct / anti-corruption policy explicitly apply to all employees and directors?
5. Does the company's anti-corruption policy explicitly apply to persons who are not employees but are authorized to act on behalf of the company or represent it (for example: agents, advisors, representatives or intermediaries)?

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<sup>1</sup>Anti-corruption policy questions derived from Transparency International's Transparency in Corporate Reporting study. "© Transparency International. All Rights Reserved. For more information, visit <http://www.transparency.org>."

6. Does the company's anti-corruption program apply to non-controlled persons or entities that provide goods or services under contract (for example: contractors, subcontractors, suppliers)?
7. Does the company have in place an anti-corruption training program for its employees and directors?
8. Does the company have a policy on gifts, hospitality and expenses?
9. Is there a policy that explicitly prohibits facilitation payments?
10. Does the program enable employees and others to raise concerns and report violations (of the program) without risk of reprisal?
11. Does the company provide a channel through which employees can report suspected breaches of anti-corruption policies, and does the channel allow for confidential and/or anonymous reporting (whistle-blowing)?
12. Does the company carry out regular monitoring of its anti-corruption program to review the program's suitability, adequacy and effectiveness, and implement improvements as appropriate?
13. Does the company have a policy on political contributions that either prohibits such contributions or if it does not, requires such contributions to be publicly disclosed?

## Organizational Transparency<sup>2</sup>

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<sup>2</sup> Organizational Transparency questions derived from Transparency International's Transparency in Corporate Reporting study, except for questions 20-25

14. Does the company disclose **all** of its fully consolidated subsidiaries? I.e. number of companies having a CEO/Chairman duality.
15. Does the company disclose percentages owned in each of its fully consolidated subsidiaries?
16. Does the company disclose countries of incorporation for each of its fully consolidated subsidiaries?
17. Does the company disclose countries of operations for each of its fully consolidated subsidiaries?
18. Does the company disclose all of its non-fully consolidated holdings<sup>3</sup>?
19. Does the company disclose percentages owned in each of its non-fully consolidated holdings?
20. Does the company disclose countries of incorporation for each of its non-fully consolidated holdings?
21. Does the company disclose countries of operations for each of its non-fully consolidated holdings?
22. Does the company disclose the names of each of its beneficial owners i.e. the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity?
23. Does the company disclose information about its size such as the number of employees?
24. Does the company publish audited financial reports?

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<sup>3</sup> Unconsolidated subsidiary: e.g. a company that is owned by a parent company, but whose individual financial statements are not included in the consolidated or combined financial statements of the parent company to which it belongs. Instead, this type of company appears in the combined financial statement as an investment. A company may be treated as unconsolidated even when a parent company owns 50% or more of its voting common stock. This usually occurs when the parent is not in actual control of subsidiary, has temporary control of the subsidiary or if the parent company's business operations are considerably different than that of the subsidiary.

25. Does the company disclose what taxes and other payments it makes to the government?

## Human Rights and HSE

26. Does the company have a human rights policy and a commitment to carrying out human rights due diligence?

27. Does the company have a process to address complaints and grievances from its employees and local communities and is process made public to the employees and local community?

28. Does the company have an employment policy which covers

- a. just and favourable remuneration
- b. freedom of association and collective bargaining
- c. Non-discrimination policy in recruitment and promotion and at the workplace?

29. Does the company have health, safety and environment policies and report on their implementation?

30. Does the company publish statistics on health and safety incidents?

31. Does the company have a policy or procedure which provides information on the company's land ownership, and does it explain how these lands are purchased, leased, used and managed?

32. Does the company policy publicly commit to recognising and protecting people's land and resource rights, particularly the rights of those located near to the companies' operations and who may be affected by their implementation?

33. Does the company have a policy which deals with the dislocation or resettlement of people and does it provide information on the resettlement sites' locations, the number of households resettled in each site, and how their livelihoods have been restored?

- 34. Does the company publicly report on a regular basis on the implementation of these policies and commitments?
- 35. Does the company conduct and publish environmental and social impact assessments and management plans?