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Myanmar Centre for Responsible Business (MCRB) is a Yangon-based initiative between the UK-based Institute for Human Rights and Business, and the Danish Institute for Human Rights.

The Centre was established to provide an effective and legitimate platform for the creation of knowledge, capacity and dialogue concerning responsible business in Myanmar, based on local needs and international standards, which results in more responsible business practices. It is a neutral platform working with businesses, civil society and government.

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Myanmar Centre for Responsible Business
15, Shan Yeiktha Street,
Sanchaung, Yangon,
Myanmar.

Email : info@myanmar-responsiblebusiness.org
Web : www.myanmar-responsiblebusiness.org and www.mcrb.org.mm

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Executive Summary

Myanmar Centre for Responsible Business has published its second Pwint Thit Sa/Transparency in Myanmar Enterprises (TiME) report which assesses the corporate websites of 100 large Myanmar companies for information on anti-corruption programmes, organisational transparency, and human rights and health, safety and environment (HSE) according to 35 questions.

The ten or so most transparent companies in 2015 are broadly the same as those who were most transparent in 2014. However the order has changed. Top scoring companies in 2015 are **Serge Pun and Associates (SPA)**, **Max Myanmar Group** and **KBZ Group**. Amongst the leading companies, particular areas of improvement include publication of financial data, grievance mechanisms, and environmental and social impact assessments. However many companies either do not have websites (39% of those assessed) or publish very little data, including none on anti-corruption programmes.

Recommendations are made to Myanmar companies, government (particularly concerning the revisions to the Myanmar Companies Act and Myanmar Investment Law), Myanmar Parliament, institutional investors, civil society and the media.
Reflections on the 2014 report

MCRB published its first Pwint Thit Sa/Transparency in Myanmar Enterprises (TiME) report in July 2014\(^1\). The objective was to incentivise greater publication of information on the part of Myanmar companies by publicly recognising them for their transparency.

Suspicion about cronyism and corruption continue to cloud the Myanmar business sector. It concerns both domestic stakeholders and international stakeholders such as business and governments or international financial institutions who are seeking to invest in, and trade, with Myanmar. Amongst the Myanmar populace, there is a widespread – if exaggerated - belief that any company which succeeded during the 1988-2010 era did so through corrupt practices and cronyism. Members of the Myanmar Alliance for Transparency and Accountability (MATA), a civil society organisation established in 2014 with a particular focus on the extractives, have expressed concerns that companies who invest in Myanmar should not establish business links with those they consider ‘cronies’, and their families unless those individuals/companies take steps to redress past wrongs and adopt transparent and responsible business practices\(^2\).

Current opportunities for government action

Transparency, including on the part of business, is essential if ongoing significant economic and political reforms in Myanmar are to be successful and win public trust. Political leaders have stated their commitment to transparency\(^3\). The Myanmar government has already taken some concrete steps to promote more transparency about business. This includes the Top 1000 commercial and income taxpayers lists produced by Myanmar’s Internal Revenue Department. These lists have created a virtuous competition among Myanmar companies to demonstrate that they are good taxpayers. Other transparency initiatives


\(^2\) Myanmar Centre for Responsible Business, October 2014, Briefing paper on CSOs and extractives industries

\(^3\) In 2013, President Thein Sein stated his government’s commitment to promote transparent business procedures, build investor confidence and promote responsible investment in Myanmar. Daw Aung San Suu Kyi has also highlighted the importance of transparency: “Without transparency there can be no accountability. And unless there’s transparency we can never tell whether these investments are going to benefit the people or just the already privileged few”
undertaken by the government include Myanmar’s candidacy for the Extractives Industries Transparency Initiative, its interest in the Open Government Partnership, and some - but by no means all - government tendering processes.

There are ongoing legal reforms which could be used to increase company transparency. The reform to the Myanmar Companies Act by the Directorate of Investment and Companies Administration (DICA) with support from the Asian Development Bank could provide an opportunity to modernize company transparency requirements for example by requiring better company reporting on material risks, as is now the case for a number of jurisdictions. Reporting on non-financial risks is also increasingly becoming either a requirement or is being encouraged by many jurisdictions, including many stock exchanges. It is also a part of the debate around businesses’ contribution to the post-2015 Sustainable Development Goals. Article 221(2) of DICA’s current draft of the Companies Act envisages a Director’s Report should include a description of the ‘risks and uncertainties facing the company and any other matters’. However some jurisdictions have made the content of such reporting more explicit.

The drafting of a consolidated Myanmar Investment Law also offers opportunities to increase transparency and accountability. For example, the Government could introduce a requirement for companies receiving a Myanmar Investment Commission (MIC) Permit to put in place effective, community-designed operational grievance mechanisms (Q35). Similarly the establishment of a stock exchange in Myanmar could provide an opportunity for requiring greater transparency by listed companies.

There are other regulatory opportunities to improve transparency such as government procurement processes (see above), publication of natural resources contracts (particularly oil and gas, mining, hydropower), an option that can be pursued as part of the Myanmar EITI, and adopting and implementing an effective environment and social impact assessment process that incorporates timely consultation and publication of information including draft and final ESIA reports and Environmental and Social Management Plans.

4 http://myanmareiti.org/
5 The most frequently cited Myanmar example of tendering best practice is the 2013 mobile telephone licence tendering, conducted with support of the World Bank. Often cited poor practice occurs particularly in the allocation of government land for real estate development, most recently in the cancelled tender process for the Yegu broadcasting station plot, see for example ‘This is a huge ploy, Mr. President!’ Eleven, June 2015.
8 For examples, the 2014 EU non-financial reporting directive requires companies to disclose in their management report, information on policies, risks and outcomes as regards environmental matters, social and employee aspects, respect for human rights, anticorruption and bribery issues, and diversity in their board of directors.
9 Article 20 of the 2013 Securities Exchange Law requires a ‘securities company’ to (c) submit the audit report to the Commission in accord with the stipulations; and (e) submit the business report in accord with the stipulations to the Commission; and Article 35 requires that ‘A public company shall: (b) when offering to the public, publish the prospectus containing the material particulars of the company together with its memorandum and articles of the association. But there is no requirement for listed companies to make more information available on a regular basis.
Perspectives from international companies

The 2014 TiME report was picked up with interest by those in the international community who wanted to know more about Myanmar’s companies, both businesses and governments. In meetings with MCRB, foreign investors and their consultants – and not only those from the West - were keen to know how actual or potential local partners performed on transparency, and whether they had in place commitments to business integrity, health, safety and environment (HSE) practices and respect for human rights.

Myanmar companies require above-average legal due diligence on the part of potential business partners, not least as a consequence of previous sanctions regimes, and the still extant US list of Specially Designated Nationals (SDN) which contains some Myanmar individuals and companies. Even where companies are not named in lists, they may raise red flags in routine due diligence on account of their connections to military or ‘politically exposed persons’, accusations of corrupt practices and human rights abuses. Information such as up-to-date and complete company registers with ownership and shareholdings is not readily available (although incomplete information about Myanmar companies and their directors is now available on www.opencorporates.com). The ADB’s support to DICA on the Companies Act also includes support to establish an online company registry.

Any company doing business in Myanmar, particularly if they come from North America or Europe, faces exceptional scrutiny of their operations to a degree which they would not face for investments in Laos, Cambodia, or Vietnam, which is an incentive to undertake human rights due diligence in line with the UN Guiding Principles on Business and Human Rights. To encourage responsible policy and investments, the US government have made this scrutiny a legal requirement, introducing reporting requirements for its citizens investing in Myanmar. By June 2015, 22 reports had been published, some of which contain useful information about the due diligence steps US companies are taking when investing in and trading with Myanmar. The US government has also encouraged Myanmar companies, particularly those on the SDN list, to consider similar transparency about their operations. In putting together Section 3 of the TiME questionnaire, MCRB took the content of US Reporting Requirements into account.

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10 The 2014 TiME/Pwint Thitsa report has been downloaded almost 1,000 times and over 2,000 copies distributed.
11 http://www.treasury.gov/resource-center/sanctions/Programs/pages/burma.aspx. One company/individual (Dagon/U Win Aung) was removed from US SDN list during the period of this report.
12 A politically exposed person (PEP) is defined in guidance from the OECD’s Financial Action Task Force (FATF) as an individual who is or has been entrusted with a prominent public function.
14 The US Reporting Requirements state that, “In the past, the absence of transparency and publicly available information with respect to foreign investment activities in Burma has contributed to corruption and misuse of public funds, the erosion of public trust, and social unrest, particularly in ethnic minority areas, which led to further human rights abuses and repression by the government and military. Public disclosure of information therefore will help new U.S. investment promote transparency and support government reform, a key U.S. foreign policy objective in Burma.”
15 http://burma.usembassy.gov/reporting-requirements.html
The Business and Human Rights Resource Centre through its Myanmar Foreign Investment Tracking Project has - uniquely - proactively contacted companies to encourage them to disclose details about their operations in Myanmar. As of April 2015, 66 of the 118 companies contacted (i.e. 56%) had sent a response.

Other legislative requirements on foreign companies are trending towards a requirement to publish information about the human rights impact of their activities, including the activities of their business partners. For example, the UK’s Modern Slavery Act of 2015 requires businesses to publish an annual slavery and human trafficking statement reporting the steps - if any - the company has taken to ensure that slavery and human trafficking are not taking place in its own business and any of its supply chains. For example, this could include whether there are labour broker fees leading to debt bondage or retention of workers’ identity documents. Myanmar companies who can publicly demonstrate that they are managing these risks will have a competitive advantage when it comes to attracting foreign business partners who are subject to these type of requirements in their home jurisdictions.

Perspectives from civil society organisations

MCRB has presented the 2014 TiME report at many meetings with civil society organisations and human rights defenders, and held a feedback session in February 2015 to assist with the design of the 2015 report. CSOs told MCRB that one of the main challenges of pursuing company accountability is finding company staff willing to take responsibility for receiving and acting on grievances and engaging with stakeholders. This is particularly challenging for joint ventures with government where the company tends to ‘pass the buck’ to the Ministry or the local authorities who pass it back.

Furthermore, few Myanmar companies have established a function charged with responding to the concerns of external stakeholders (which where it exists might be termed Community, Public, External or Corporate Relations or Sustainability). Those that have put resources into this have tended to be the best performing companies in the TiME transparency index. They have also often brought in foreign advisers to establish the function and draw on good international practice.

A new Question 26 of this year’s report covered stakeholder engagement, and Question 35 covered operational grievance mechanisms (OGMs). To test the commitments of the companies who claim to have OGMs, MCRB has encouraged CSOs, if they have issues and grievances, to use those mechanisms to hold companies to account. We also encourage them to give MCRB feedback on whether companies are responsive.

The second point raised by CSOs was the desire for more information on company assets, particularly what land they own where and what purposes it is put to. A revised Question

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17 http://www.legislation.gov.uk/ukpga/2015/30/section/54/enacted
32 in the 2015 report scores companies on whether they have a policy or procedures on how the company acquires, uses and manages land, and report on its implementation, including identifying the specific land holdings which form part of its operations.

**Perspectives from Myanmar businesses: the business case for transparency**

There is a clear business case for Myanmar company transparency which Myanmar companies are beginning to recognise. As of June 2015 there were 222 Myanmar businesses now enrolled in the UN Global Compact\(^{18}\) and several such as Shwetaung and KMD are publishing quality annual Communications on Progress. These businesses have recognised the value of aligning with an international standard for responsible business (the 10 Principles of the UN Global Compact). They are also communicating transparently on their responsible business activities related to those ten principles i.e. human rights, labour rights, environment and corruption. This is a step change from the traditional ‘CSR’ communication of Myanmar companies featuring photographs of philanthropic donations. A number of the leading companies who were recognised in 2014 TiME report as having the most transparent websites were keen to publicise their position in the Index. Indeed some smaller companies not included in the Pwint Thit Sa report have since asked MCRB if they too can be included in the scoring, as they see the opportunity such recognition gives for increasing the chances of partnership with foreign businesses and investors (see above). MCRB will consider whether an additional assessment of volunteer small companies is feasible as a supplement to the main 2015 report.

Furthermore, there is an internal business case. A website – and a Facebook page - is also a vital tool for any company to engage, inform and motivate its own staff. Mobile phone and internet penetration in Myanmar has increased from 7 to 45% in less than a year. Staff who can easily access up to date information about the company’s approach to responsible business on a website are more likely to be able to apply that approach in their work. They will also be better ambassadors for the company with external stakeholders. The opportunity to work for a company with a reputation for transparency should also encourage recruitment and retention, a significant problem reported by many Myanmar companies. The company should also see more accurate media reporting of its activities if information is easily available.

Since publishing the 2014 TiME report, MCRB has offered to support any Myanmar companies - not only the 100 featured in this report – who want to improve their performance in the areas covered by the TiME report. Workshops were held on anti-corruption (September 2014)\(^{19}\), human rights policies (October 2014) and human rights

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\(^{18}\) [https://www.unglobalcompact.org/what-is-gc/participants](https://www.unglobalcompact.org/what-is-gc/participants)

reporting (November 2014)\textsuperscript{20} and grievance mechanisms (June 2015)\textsuperscript{21}. All presentations from these workshops are available on MCRB’s website.

In the present Myanmar environment, the 35 questions against which websites are assessed set a high benchmark for local companies. It is a benchmark which many established companies in the region would not achieve. It is therefore all the more commendable that a small group of Myanmar companies continue to make great efforts to increase transparency.

As mentioned above, greater business transparency is about more than company websites. It requires activity by business, government and civil society stakeholders, including the media. Following feedback on last year’s report, this year MCRB is making recommendations to companies, government, investors and media and civil society organisations (see below).

\textsuperscript{20} http://www.myanmar-responsiblebusiness.org/news/pwint-thit-follow-up-mcrb-workshops.html
\textsuperscript{21} http://www.myanmar-responsiblebusiness.org/news/workshop-developing-effective-grievance-mechanism.html
Project Rationale and Methodology

The first Pwint Thit Sa/TiME study of 60 large companies’ websites was inspired by Transparency International’s ‘Transparency in Corporate Reporting – Assessing the World’s Largest Companies’ TRAC report. The Transparency in Corporate Reporting methodology depends on assessing the information which companies publish on their websites. The three areas examined are anti-corruption programmes (ACP), organizational transparency (OT) and country-by-country reporting of key financial information including tax. Only information which is published on the internet and available widely is scored for the purposes of the report.

MCRB adapted this methodology to suit Myanmar conditions. Myanmar companies are not multinational and therefore do not pay tax in different jurisdictions; and Myanmar stakeholders are particularly concerned about land, human rights, and HSE issues. As a result, the three categories chosen for TiME were:

1. Anti-corruption: Reporting on anti-corruption shows how committed a company is to combat corruption within its business and its supply chain
2. Organizational Transparency: this is a fundamental indicator of how transparent a company is regarding its size, structure and business ventures.
3. Human rights, Health, Safety and Environment (HSE): Disclosing policies in these areas and reporting on their implementation shows how committed a business is to protecting its workers, to the environment, and to preventing breaches of human rights

MCRB developed a set of 35 questions in 2014 against which websites were scored. The questions drew on the TRAC methodology for the first two categories, ACP and OT. The third category was developed by drawing on the US Reporting Requirements for Myanmar, the Global Reporting Initiative (GRI), the Human Rights Reporting and Assurance Frameworks Initiative (RAFI) and other expert input. The 35 questions

23 www.globalreporting.org
used to score websites in 2015 were broadly unchanged (see Annex). However some adjustments were made to the third section on land, human rights and health, safety and environment (HSE) to reflect civil society feedback (see above) as well as evolving international reporting practices on human rights.

**Company selection**

The same research and scoring methodology was used as in 2014, but the list was expanded to cover 100 Myanmar companies. MCRB selected these companies from those who paid significant commercial and/or income tax, based on the top 1,000 tax payers lists published by Internal Revenue Department for the 2013/2014 fiscal year. Additionally some companies were included who, while not major tax payers in 2013/2014, have a significant role in the Myanmar economy. While most of the companies included in the 2014 report were also reviewed this year, a few dropped out as a result of not featuring in the taxpayers list.

**Groups**

There is inconsistent usage of the word ‘Group’ in Myanmar. Some ‘Groups’ have a clear legal structure with subsidiary companies. Others consist of a loose alliance of companies who may be presented publicly as a Group but have no overarching legal entity. Where companies had a common major shareholder but operated in different sectors, and it appeared that they were managed and accounted for as separate entities, this year’s report assesses them separately\(^{25}\). However given the lack of transparency concerning Groups and their structures, and lack of feedback from some companies when approached for clarity about company organisational structures, the approach taken by this year’s report to identifying a Group for assessment may not be totally consistent. MCRB will seek to refine it in future as more information about company structure becomes available.

**Subsidiaries with websites**

Subsidiary companies were generally grouped under their parent company or Group. As in 2014, the Group’s website was used as a primary reference for website review. However this year, where a Group website did not exist, subsidiary websites were taken into account. Where relevant information was found, any points applicable to these websites were calculated on a pro rata basis, on the assumption that the other subsidiaries were not applying these policies. This brought some companies who had scored nil in 2014 into the scoring table by virtue of having a website for one or more companies in their group\(^{26}\).

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\(^{25}\) Companies assessed separately for this reason were Max Group and Ayar Bank (common shareholder U Zaw Zaw) and the companies with significant ownership by U Thein Tun, namely Myanmar Golden Star, Tun Foundation Bank, and Myanmar Consolidated Media (which owns Myanmar Times).

\(^{26}\) Subsidiary websites contributed to the overall scores of Eden Group (Myanmar Apex Bank and Eden Hotels), International Group of Entrepreneurs (IGE) (Hotel Amara), KY Kyaw Kyaw (Steel King Co), Union of Myanmar Economic Holdings (Myawaddy Trading), Yuzana Group (Yuzana Hotel).
Contacts with companies

Companies were contacted at several stages. Hard-copy introductory letters were mailed to the head office of each company in March, and also emailed to those with a contact email address or where individuals in the company were personally known to MCRB. The letters informed the companies of the research MCRB was commencing and provided deadlines for each phase of the project.

After desktop research on company websites, preliminary scores were sent out to companies in first week of May, with scoring guidance. Companies were informed that scores would be based on website content as of end June 2015. They were encouraged to engage with MCRB to clarify issues, let us know if public information had been missed, update and expand on websites.

We were, as in 2014, hampered in our ability to communicate with some companies due to the absence of a website, let alone one with reliable contact information. Even where companies had a website, it appeared that information about the Pwint Thit Sa project was not reaching appropriate managers for response, in some cases because there was no corporate function to handle such an initiative.

However over twenty companies27 were either contacted personally by MCRB staff, or got in contact with MCRB on receiving the letters. Several companies significantly updated their websites in response. In some cases a company contacted MCRB to express a preference not to be rated. However this did not have any bearing on MCRB’s approach, since the selection of companies was based on size, using the taxpayers list.

Reality Checks

It remains the case that the main methodological weakness of this research is that it should not be taken as a measure of the company’s performance on health, safety and the environment (HSE), human rights and anti-corruption. It only measures the amount of published information on each company’s website. MCRB has not been able to check the accuracy of that published information or make an assessment of how the company applies its stated policies and standards internally and externally. However, we start from the assumption that companies who address these issues on their websites and have such policies recognise their importance. Also, where a company is transparent about its activities and commitments, this strengthens the ability of its stakeholders and civil society groups to hold them to account against those commitments and recognise where they are performing in line with them, which should in turn drive better performance on the ground.

27 A1 group of companies, Asia Metal Construction (only to inform us of name change to Moattama Holdings; Asia Metal Company Ltd was added to the US SDN list in December 2013), AYA bank, Capital Diamond Star Company, City Mart Holdings Limited, Eden, Eleven Media, Farmer Phoyarzar, Gold Uni, Htoo, IGE, KBZ, Myanmar Awba, Max Myanmar, MPRL, Myanmar Consolidated Media Holdings, MDG, Parami Energy, Pinya Manufacturing, SPA, Shwe Taung, SMART, Tun Foundation Bank, UPG, Zawgyi Premier
Nonetheless, to address concerns that companies might be developing and publishing attractive HQ policies but without rollout of behaviour in practice, this year MCRB made two changes. The first was to adapt the questions in section 3 of the report (human rights, land, HSE, stakeholder engagement) to incorporate a greater emphasis on reporting on implementation.

The second innovation was to seek feedback and specific grievances about the 100 companies from the public and in particular civil society organisations (CSOs), as a reality check. A meeting with CSOs was held on 24 February to invite comments. The feedback mechanism was publicised in the press conference launch, and feedback forms were included on the MCRB website. Very little specific input from CSOs was received however. MCRB also reviewed post-2011 media reports and other public criticism. As far as possible, these were sent to companies in June to invite them to comment or address the points raised on their websites. A summary of these is included in Annex.

**Scoring**

The scoring methodology resembles that of Transparency International. For the 35 questions, each question was given 1, 0.5, or 0 depending on the extent of information provided on the websites (see Annex). If a question was not relevant to the organization, it was given N/A and not considered when calculating the scores. To standardise the score to maximum of 10, the overall score was obtained by calculating an average of the scores derived for each section, which was then re-scaled between 0-10, similar to the methodology of Transparency International. The higher the score for each section, the more relevant information was published on the official website of the company.
Results

Overview

Overall, those companies who were most transparent in 2014 made further disclosures in 2015 and increased their TiME score. Almost all of the companies in last year’s Top Ten were in the Top Ten this year but in a different order; competition amongst this leadership group to be the most transparent company intensified. Those companies such as Parami who led the way in 2014 and whose position in the table has slipped have not reduced their transparency. Indeed generally they too have improved. But other companies, in particular SPA/Yoma, have made greater efforts which has changed their relative placing. The most transparent companies in the 2015 TiME report are Serge Pun and Associates (SPA), Max Myanmar Group, and KBZ Group. More detail on their particular strengths is given in the sections below. SPA rose from 9th position in 2014 to 1st in 2015 as a result of significantly overhauling not just its website but also its environmental and social management systems. SPA/Yoma has benefitted in this from advice received from the International Finance Corporation (IFC) who are providing financial support and investment to Yoma Bank and also the Landmark Myanmar project. Yoma Strategic, the Singapore listed vehicle, also was recognised as 18th amongst 100 of the largest Singapore-listed companies in the ASEAN Corporate Governance Scorecard 201428. However TiME sets a higher benchmark than the reporting requirements of the Singapore stock market.

Results table

Beneath the leading group, there are a number of large companies who have taken little or no steps to improve transparency in the last twelve months, in some cases still not establishing a website. Some companies without group websites have international partners such as Eden (Hilton), Pinya Manufacturing (Coca-Cola), and IGE (Petronas). Others have websites with little information, particularly on their anti-corruption programmes, include Myanmar Oriental Bank (IFC), IBTC (Heineken), Myanmar Golden Star (Carlsberg), Myanmar Distribution Group (Nestle), Sein Wut Hmon (BAT). To pass these international companies’ due diligence and establish a partnership, the Myanmar company would have almost certainly be required to adopt commitments and controls on anti-corruption, so they should be able to publicise what these are. Furthermore, MCRB hopes that international companies will share their experience and encourage greater transparency by their Myanmar partners in other areas, including

<table>
<thead>
<tr>
<th>Company Name</th>
<th>2015 Position</th>
<th>2014 Position</th>
<th>ACP Score</th>
<th>OT Score</th>
<th>HSE Score</th>
<th>TOTAL Score</th>
<th>UNGC Member</th>
<th>Media/Civil Society Feedback</th>
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<td>Serge Pun and Associates Group</td>
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<td>2.5</td>
<td>8.07</td>
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<tr>
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<td>6.93</td>
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</table>
Companies that do not have a website

<table>
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<tr>
<td>Asia Metal Construction</td>
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<td>Aung Chan Thar Construction and Service</td>
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<tr>
<td>Aya Jade</td>
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<td>Ayer ShweWah</td>
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<td>AyeyarYadanar</td>
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<tr>
<td>Ben Hur Group</td>
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<tr>
<td>Diamond Mercury (UNGC Active)</td>
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<td>Eastern Yoma Estate Investment</td>
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<tr>
<td>Ever Winner</td>
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<tr>
<td>First Private Bank</td>
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<tr>
<td>Fisheries &amp; Marine Product 2000</td>
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<td>Gold Uni Investment Co., Ltd</td>
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<td>Green Light Treasure Co., Ltd</td>
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<td>Khine Khine Phyo International Trading Co., Ltd</td>
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<td>Lighthouse Enterprises Ltd.</td>
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<td>Mother Trading &amp; Construction Co., Ltd</td>
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<td>Myanmar Economic Corporation</td>
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<tr>
<td>Myanmar Mighty Industrial Co., Ltd</td>
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<tr>
<td>Myanmar Ta Kaung Gems &amp; Trading Co., Ltd</td>
<td></td>
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<tr>
<td>Myit Mahar Trading Co., Ltd</td>
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<tr>
<td>Pinya Manufacturing Co., Ltd (PMC)</td>
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<td>Punyoma International Co., Ltd</td>
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<td>Ruby Dragon Group of Companies *</td>
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<td>Rural Development Bank Ltd</td>
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<td>Sein Lom Taung Tan Gems Jade, Mining and Co-operative Marketing Co., Ltd</td>
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<td>Shwe Me’ Co., Ltd</td>
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<td>Shwe Thanlwin Group of Companies *</td>
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<td>Smile World Co., Ltd</td>
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<td>Thitsar Shwe War Co., Ltd</td>
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<tr>
<td>Yangon City Bank Ltd</td>
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<tr>
<td>Zaykabar Co., Ltd</td>
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</tbody>
</table>

Media companies, who should be expected to be leading the way in terms of publishing information could also increase their corporate transparency. Shwe Thanlwin continues to have no website, while Myanmar Consolidated Media and Eleven only publish a small amount of corporate information.

There was a slight improvement in the percentage of companies establishing websites. Five companies\(^{29}\) which last year were reported not to have a website were found to have developed one. Sixty-one of the 100 companies assessed had websites, although of these, five companies only had websites for some subsidiaries and were therefore scored on a pro rata basis (see footnote 25). Furthermore, one of them was ‘Under construction’ with no information\(^{30}\) and therefore scored zero. Of the two military-owned companies, Myanmar Economic Corporation makes available to visitors a hard copy report with information about its businesses and structure. But it does not have a website and

\(^{29}\) Asia World, Myanma Awba Group, New Day Energy, OK Group, and Yathacho.

\(^{30}\) Myat Noe Thu Company.
therefore continues to score zero. The Union of Myanmar Economic Holdings was this year scored for Myawadi Trading’s website but there is negligible information available on this.

For many companies, including many of the most transparent, the websites and in particular corporate governance information was in English only. Some companies appeared to be using Facebook pages for Burmese language posting. Myanmar Awba was an exception to this, having only a Burmese language website. Lack of updated Burmese language websites raises questions for communication with their main stakeholders, as well as employee awareness of and understanding of policies. Certain scores were adjusted this year so that a 1.0 score required the company to publish Burmese language documents where these were applicable to all employees e.g. employee or anti-corruption codes📝.

Finally, MCRB has continued concern about the lack of transparency of some of these large companies involvement as traders and as miners in the multibillion dollar jade sector📞. Forthcoming research by Global Witness is expected to shine a light on which companies are believed to be involved. Given the value of the sector, and the commercial taxes paid by those who participate in the government’s auctions, the TiME list of 100 companies inevitably contains a high proportion involved in jade. Those multi-sector conglomerates with websites who are involved in the sector such as Asia World, Htoo and KBZ publish minimal information on their jade-related activities.📞 Many companies involved in jade as traders or miners have no websites📝.

Those companies in the TiME Index who are in the jade sector and have commitments to anti-corruption and HSE need to demonstrate how they are able to apply these in the sector, given its conflict and poor governance. One of the ways they can demonstrate their commitment to tackling corruption is by making early disclosure of data in line with the EITI standard, such as what mining licences they hold, what they are paying to the government in taxes and other fees, what their production levels are, what the terms of their contracts are and who their ultimate beneficial owners are. Those who claim to have left the sector should publish full details of their exit.

31 CityMart, Parami, KBZ, Max, SPA and SMART all have published employee codes of conduct in Burmese.
32 Forthcoming research by Global Witness is expected to shine a light on which companies are believed to be involved in the sector’s main players.
34 Examples of jade trading and mining companies without websites include Ayar Yadana, Ever Winner, Gold Uni, Green Light Treasure, MEC, Myanmar Ta Kaung Gems & Trading Co, Ruby Dragon Group, Sein Lom Taung Tan Gems Jade, Mining and Co-operative Marketing Co, Shwe Gaung Gaung Gems Co, Shwe Thanlwin, UMEHL and Unity Gems.
Performance by section
Anti Corruption Programming (ACP)

Only 12 companies out of 62 reported on ACP, making it the section with the least amount of published information.

Principle 10 of the UN Global Compact, to which a number of the companies in the TiME Index have committed, says that ‘Businesses should work against corruption in all its forms, including extortion and bribery’. The UNGC suggests that this should be implemented both through organisational change at the company level and through collective action at the country level such as multi-stakeholder dialogue, and integrity or compliance pacts with industry peers. To date, there has been no such collective action in Myanmar. The companies listed in the above chart could initiate this as a way of reinforcing their commitment and leadership, perhaps focussed on advocating for improved transparency of government tender processes, or customs clearance.

\[\text{Only 12 companies out of 62 reported on ACP, making it the section with the least amount of published information.}\]

Principle 10 of the UN Global Compact, to which a number of the companies in the TiME Index have committed, says that ‘Businesses should work against corruption in all its forms, including extortion and bribery’. The UNGC suggests that this should be implemented both through organisational change at the company level and through collective action at the country level such as multi-stakeholder dialogue, and integrity or compliance pacts with industry peers. To date, there has been no such collective action in Myanmar. The companies listed in the above chart could initiate this as a way of reinforcing their commitment and leadership, perhaps focussed on advocating for improved transparency of government tender processes, or customs clearance.

\[\text{Under the UNGC Guidance for the 10th principles, companies are asked to integrate anti-corruption and compliance measures into their business strategies and operations; develop their own code of conduct, including the implementation of a zero tolerance policy and a range of rules and regulations concerning gifts, political contributions, charities and travel; and apply these policies, by implementing a range of actions, including the establishment of anonymous hotlines, employee training, supply chain management, risk assessment and disciplinary measures. See https://www.unglobalcompact.org/take-action/action/anti-corruption-in-business for more information}\]
Also, the current Myanmar legal regime concerning corruption is still not completely in line with Myanmar’s obligations under the UN Convention Against Corruption (UNCAC) to address private sector corruption. The UN Office of Drugs and Crime (UNODC) is supporting Myanmar’s Anti-Corruption Commission (ACC) as the country undergoes its first review of UNCAC implementation in 2015/2016. This is expected to identify specific gaps in its legal and enforcement frameworks in comparison to the provisions of the UNCAC and how to address them. In particular, Article 26 of UNCAC requires that Myanmar establishes liability of legal persons for participation in corruption offences, whereas Myanmar’s Anti-Corruption Law (2013), Penal Code and Myanmar Commercial Act (1914) appear to suggest that both domestic and foreign firms based in Myanmar are not liable for participating in corruption offences. There are also no penalties or sanctions (i.e. dissolution, debarment from public contracts, significantly higher monetary penalties for legal persons, etc) that are specifically targeted at firms which are involved in corruption.

More Myanmar companies are encouraged to get ahead of future legislative changes and introduce effective anti-corruption measures as well as demonstrating leadership from the top.

**Organizational Transparency**

Out of 62 companies with websites, 51 companies reported on Organizational Transparency, making it the section which Myanmar companies report on most. The top performing companies are in the chart below:

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<tr>
<td>AYA Bank, KBZ</td>
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<tr>
<td>City Mart</td>
<td>2.5</td>
</tr>
<tr>
<td>SMART, Parami, MPRL E &amp; P</td>
<td>2</td>
</tr>
<tr>
<td>Golden Key Mikko</td>
<td>1.5</td>
</tr>
<tr>
<td>Myanmar Citizen Bank</td>
<td>1</td>
</tr>
<tr>
<td>Dagon, MK</td>
<td>0.5</td>
</tr>
<tr>
<td>Shwe Taung</td>
<td>0</td>
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</tbody>
</table>

During this period, in addition to clarifying corporate structures, several leading companies added more financial data on actual tax payments. Previously the government taxpayers list only provided information on a range for which the company’s taxes. A few companies - mostly banks – also scored higher by publishing their audited financial documents. However a number of the leading private companies declined to do this as it is not a legal requirement in Myanmar.
HSE, Human Rights and Land

This - the area of most interest to the core mandate of MCRB - was the area of greatest improvement for the leading companies. As mentioned above, the ten questions in this third section were adjusted slightly in 2015 to put greater weight on reporting on implementation of policies. In 2016, this element might be further strengthened to differentiate between leading companies, many of whom now have a full suite of policies and processes. Reporting implementation of HSE and human rights policies with real case studies and statistics is a challenge that even the best multinationals struggle with.

Particular improvements in this year’s report were the publication of safety statistics (Q31) by SMART, MPRL and SPA, and environmental and social impact assessments by Max, SPA, Shwetaung and Dagon (Q34). While the conduct and quality of most of these EIAs is generally not in line with international standards, their publication is a first start towards a time where impact assessments and the associated environmental and social management plans as a means of promoting corporate accountability. Once the government’s EIA procedures are finalised, there will be legal requirements for transparent consultation processes and publication. Currently what is required is a grey area.

Several companies, including City Mart, Aya Bank, Max and MPRL, showed good practice on stakeholder engagement (Q26) and grievance procedures (Q35). MCRB tested the Contact Points given on websites to see whether they worked, but has not tested grievance mechanisms. MPRL’s public reporting on the implementation of its grievance mechanism stands out not only as the leading practice in Myanmar but internationally. Principles 29 and 31 of the UN Guiding Principles for Business and Human Rights give more information about what constitutes an effective grievance mechanisms. It particular they should be legitimate, accessible, predictable, equitable, transparent, rights-compatible,

and a source of continuous learning. They should be designed in collaboration with potential users of the grievance mechanism.

Section 3 also covers policies on land acquisition and resettlement (Qs 32 and 33). These issues are the subject of many of the media reports recorded about the 100 companies. However, many of those companies most criticised in the media for land grabs such as Asia World, Yuzana and Zaykaba do not make any claims to have policies on land or resettlement or to apply international standards.
Recommendations
To Myanmar companies:

• Establish websites with corporate information (including that contained in the 35 TiME questions) ideally in Myanmar and English languages, as one means to communicate with employees and stakeholders.
  • Public reporting could also include the corporate mission and values, how these values are integrated into daily operations, and how the company is identifying and mitigating financial and non-financial risks.
• Adopt a recognised reporting framework such as the UN Global Compact (and make use of associated reporting guidance to achieve a high quality COP), or the Global Reporting Initiative. Ensure that these reports are easily accessible from the company website.
• Establish and implement anti-corruption programmes for the company. Publish annual information about the implementation of these programmes – including training and dissemination undertaken, and any major incidents - on the company website.
  • Transparency International’s ‘Business Principles for Countering Bribery’ (SMEs edition) provides guidance for companies. A Burmese translation is available from MCRB’s website.
• Pursue collective action with other businesses to combat corruption, for example concerning advocacy on public tender processes, or customs clearance.
• Publish complete details of subsidiaries, affiliates, joint ventures and other related entities, and data about numbers of employees
• Publish the audited financial accounts submitted to the Myanmar government, and environmental and social impact assessments
• Publish other implementation data such as health and safety statistics, details of human rights due diligence, and how complaints under the grievance mechanisms have been handled, in particular where the company is involved in the jade sector, or other high-risk sectors such as mining, oil and gas, or hydropower.
• For jade or gems mining and trading companies, make early disclosure of data in line with the EITI standard, such as what mining licences they hold, what they are paying to the government in taxes and other fees, what their production levels are, what the terms of their contracts are and who their ultimate beneficial owners are.
• Ensure relevant staff attend MCRB training courses and resources on these issues and use the resources on www.mcrb.org.mm)
To the Myanmar government:

- Include a requirement in the revision to the Myanmar Companies Act (Article 131A (Directors report)) for non-financial reporting for large Myanmar companies to encourage large Myanmar companies to increase the amount of information they make public on issues such as corruption, company organisation, HSE, labour, human rights.

- Include similar disclosure requirements for companies listing on the Myanmar Stock Exchange. For example, in the Rules implementing the Securities Exchange Law which are currently in draft.

- Establish a free online searchable registry of companies, including their directors and shareholdings, and submitted reports and accounts.

- Require all companies in receipt of an Myanmar Investment Commission (MIC) Permit to:
  1. Publish, within six months of the end of the company’s financial year, an annual sustainability report in Myanmar language, (and other languages where appropriate). This report should address how the company has invested responsibly in Myanmar (see above for guidance). It should be published on the company website. The web link for the report should be notified to DICA.
  2. Establish, within six months of receipt of the MIC Permit, an effective grievance mechanism designed in collaboration with affected stakeholders. This should be notified to DICA, and any relevant line ministry, together with the name and contact details of the responsible officer. This mechanism should be publicised on the company’s website as well as being accessible to those who the company may affect. A short report on the implementation of the grievance mechanism should be included in the annual sustainability report.

- Include non-financial criteria relating to responsible business conduct in public tendering and procurement processes, and ensure these processes are conducted transparently.

- In addition to meeting requirement 3.12b of the EITI Standard (which requires that the EITI Report documents the government’s policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals), take steps to disclose contracts and agreements that establish the terms for the exploitation of oil, gas and minerals (as encouraged under 3.12a).

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37 When designing such a requirement, the Myanmar government could look to the requirement for a Strategic Report in the UK Companies Act and specifically draw on key elements of Article 4141A of The Companies Act 2006 (Strategic Report and Directors’ Report) Regulations 2013. Article 19A (Non-financial statement) of the EU Directive 2014/95/EU on disclosure of non-financial and diversity information by certain large undertakings and groups which applies to large undertakings with more than 500 employees is also relevant. This requires large companies to include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking’s development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters.
To Parliament:

• Take the above recommendations concerning the draft Companies Act and draft Investment Law into account when making amendments
• Continue to press for transparent public tendering and procurement processes and publicly highlight questionable decisions

To the investor community:

• Engage with Myanmar companies to ensure that they meet or exceed international standards on responsible business conduct and report robustly on how they manage risks and impacts associated with their operations, including their supply chains
• Press for companies to supply reliable data, audited by a third party.

To Myanmar civil society organisations, including the media:

• Use the data published by companies to hold them accountable and monitor their public commitments to respecting human rights, HSE and labour rights. Raise with companies any examples where they are failing to live up to those commitments
• Participate in consultations and other forms of stakeholder engagement
Annex 1: Scoring Schedule

Reporting on anti-corruption programmes

1) Does the company have a publicly stated commitment to anti-corruption?
1.0 point - If there is an explicit statement of “zero tolerance to corruption” or equivalent (i.e. the commitment to fight any corrupt activities)
0.5 point - If there is no general anti-corruption statement, but only reference to public sector/governmental corruption
   If there is a weaker, less direct statement
   If a company is a signatory of the UNGC and it explicitly underscores its commitment to the 10th principle
0 point - If there is no explicit statement/commitment, even if relevant policies are there
   If a company is a signatory of the UNGC, but there is no explicit reference to commitment to the 10th principle

2) Does the company publicly commit to be in compliance with all relevant laws, including anti-corruption laws?
1.0 point - If there is an explicit statement of such a commitment for all jurisdictions in which a company operates
   A reference to all laws shall be deemed to include anti-corruption laws, even if they are not specifically mentioned
0 point - If there is no explicit reference to compliance with laws or the reference to compliance with laws excludes or omits anti-corruption laws

3) Does the company leadership (senior member of management or board) demonstrate support for anti-corruption?
1.0 point - If the company leadership (senior member of management or board) issues a personal statement that specifically highlights the company’s commitment to anti-corruption
   If the company leadership (senior member of management or board) issues a personal letter of support for company’s code of conduct or equivalent and the code of conduct includes anti-corruption policies
0 point - If the statement fails to specifically refer to corruption or is not inserted into a code of conduct
   If the statement is not issued by the appropriate individual
   If there is no such statement

4) Does the company’s code of conduct/anti-corruption policy explicitly apply to all employees and directors? (Directors= Board of Directors = Supervisory Board)
1.0 point - If the policy explicitly mentions that it applies to all employees and directors, regardless of their position in corporate hierarchy. There can be no exception for any country of operation
0.5 point - If the policy applies to all employees, but does not explicitly mention directors
If the policies apply to a selected group of employees only, i.e., to managers

0 point - If there is no explicit statement that the code of conduct applies to all employees and directors

5) Does the company’s anti-corruption policy explicitly apply to persons who are not employees but are authorised to act on behalf of the company or represent it (for example: agents, advisors, representatives or intermediaries)?
1.0 point - If such persons must comply with the policy
0 point - If such persons are only encouraged to comply with the policy
If such persons are not covered by anti-corruption policy or they are specifically excluded from the policy

6) Does the company’s anti-corruption programme apply to non-controlled persons or entities that provide goods or services under contract (for example: contractors, subcontractors, suppliers)?
1.0 point - If all of the following three elements are fulfilled:
1) Such persons/ entities are required to comply with the company’s anti-corruption programme, its equivalent or with a supplier code issued by the company; and
2) The company performs anti-corruption due diligence on such persons/entities; and
3) The company monitors such persons/ entities
0.5 point - If such persons/ entities are only “encouraged” to comply with the policy or if only one or two of the three elements above are present
0 point - If there is no reference to such persons/ entities; or they are not specifically required to comply with the company’s policy or equivalent

7) Does the company have in place an anti-corruption training programme for its employees and directors? (Directors= Board of Directors = Supervisory Board)
1.0 point - If the company states in public documents that such a programme is in place for employees and directors (the reference to the training programme may focus explicitly on training on the anti-corruption policies, but it can also refer to training on the code of conduct, if it includes anti-corruption provisions. It should give data on numbers of staff trained.)
0.5 point - If the company states in public documents that such a training programme is in place for employees but not for directors (or vice versa)
If there is public information about a training programme for employees and directors on all ethical/ integrity issues, and from other sources, we can infer that includes anti-corruption policies
0 point - If there is no public reference to such a training programme
8) Does the company have a policy on gifts, hospitality and expenses?
1.0 point - If the company has a policy regulating the offer, giving and receipt of gifts, hospitality or expenses. The policy must cover the following elements:
   1) Either offer or giving of such items,
   2) Receipt of such items,
   3) A definition of thresholds (descriptive or quoted as amounts) for acceptable gifts, hospitality or expenses, as well as procedures and reporting requirements.
Attention: The exact guidance for employees does not have to be publicly available. There must be publicly available information that such guidance exists and that it includes all required elements.
0.5 point - If some but not all of the elements enumerated above are present
0 point - If the company does not disclose that it has such policy

9) Is there a policy that explicitly prohibits facilitation payments?
"Facilitation payments" are payments made to expedite or secure the performance of a routine governmental action, by an official, political party, or party official.
Attention: facilitation payments are illegal in most countries but they are not prohibited under the foreign bribery laws of some countries, such as the U.S Foreign Corrupt Practices Act. Nevertheless, we expect them to be prohibited in all countries in which a company operates
1.0 point - If there is an explicit prohibition and not only simple discouragement of such payments (recognising that exceptions may be made for life or health threatening situations)
0 point - If such payments are discouraged or regulated internally (i.e allowed after being approved by the manager)
          If such payments are “allowed if permitted by local law”
          If there is no reference to facilitation payments or they are specifically permitted

10) Does the programme enable employees and others to raise concerns and report violations (of the programme) without risk of reprisal?
1.0 point - If the publicly-available policy specifies that no employee will suffer demotion, penalty or other reprisals for raising concerns or reporting violations (whistle-blowing)
0 point - If there is no explicit policy prohibiting such retaliation

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)?
1.0 point - If there is public provision of such a channel in a form that assures full confidentiality and/or anonymity, and two-way communication with the whistle-blower for any needed follow-up on the disclosure
0.5 point - If there is such a channel, but two-way communication with the whistleblower is not assured
0 point - If there is no such channel or the channel allows for neither confidential, nor anonymous reporting

12) Does the company carry out regular monitoring of its anti-corruption programme to review the programme’s suitability, adequacy and effectiveness, and implement improvements as appropriate?

“The enterprise should establish feedback mechanisms and other internal processes supporting the continuous improvement of the Programme. Senior management of the enterprise should monitor the Programme and periodically review the Programme’s suitability, adequacy and effectiveness, and implement improvements as appropriate” (from TI’s Business Principles for Countering Bribery).

1.0 point - If there is public information on regular or continuous monitoring of all the anti-corruption programme including outcomes.

0.5 point - If there is information on regular or continuous monitoring of all sustainability issues (without specific reference to anti-corruption policies and procedures) and additionally some implicit information that company’s anti-corruption programme should be included

0 point - If there is information on some monitoring, but it is not a regular or continuous process
If there is only compliance-related monitoring in place without specific reference to the review of programme’s suitability, adequacy and effectiveness
If there is only oversight or audit of the report (which mentions the programme)
If no monitoring is publicly mentioned

13) Does the company have policy on political contributions that either prohibits such contributions or if it does not, requires such contributions to be publicly disclosed?

“Political contributions” refers to contributions of cash or in-kind support for a political party, cause or candidacy. Both direct and indirect contributions, i.e., through associations to which a company is a member will be considered.

Attention: It is not required that companies prohibit political contributions, but it requires transparency in this field. Such transparency can be achieved by either publicly disclosing all contributions or by prohibiting them.

1.0 point - If a company either publicly discloses or prohibits its political contributions (in all its countries of operations)

0 point - If political contributions are regulated but not disclosed or prohibited (e.g. there is a special internal approval procedure and internal reporting system for such contributions, but the actual payments are not made public)
If political contributions are disclosed only for certain countries, e.g. for company’s home country
If a company’s policy refers only to contributions by employees but not to contributions by a company
If political contributions are not regulated and/or disclosed

**Reporting on organizational transparency**

14) **Does the company disclose all of its fully consolidated subsidiaries?** I.e. number of companies having a CEO/Chairman duality.
   - 1.0 point - If there is a full list of such subsidiaries
   - 0.5 point - If there is a list of material/ main subsidiaries
   - 0 point - If there is only list of domestic subsidiaries or incomplete list of subsidiaries/
     if there is no such list of subsidiaries

15) **Does the company disclose percentages owned in each of its fully consolidated subsidiaries?**
   # of point - See guidance for question 14

16) **Does the company disclose countries of incorporation for each of its fully consolidated subsidiaries?**
   # of point - See guidance for question 14

17) **Does the company disclose countries of operations for each of its fully consolidated subsidiaries?**
   # of point - See guidance for question 14

18) **Does the company disclose all of its non-fully consolidated holdings?**
For question 18-21: “non-fully consolidated holdings” include all non-fully consolidated entities, such as associated companies, joint ventures, entities consolidated by equity method.
   - 1.0 point - If there is a full list of such companies
   - 0.5 point - If there is a list of material/ principal/ significant/ main companies
   - 0 point - If there is no list of such companies
   - If there is only a list of domestic entities or other incomplete information
   - N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

19) **Does the company disclose percentages owned in each of its non-fully consolidated holdings?**
   # of point - See guidance for question 18
   - N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)
20) Does the company disclose countries of incorporation for each of its non-fully consolidated holdings?

# of point - See guidance for question 18
N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

21) Does the company disclose countries of operation for each of its non-fully consolidated holdings?

# of point - See guidance for question 18
N/A – If a company does not have any non-fully consolidated entities (the question will not be used to calculate the scores)

22) Does the company disclose the names of each of its beneficial owner i.e the natural person (s) who directly or indirectly ultimately owns or controls the corporate entity?

1.0 point - If the company reports all of their beneficial owners
0.5 point - If the company reports some of their beneficial owners
0 point - If there is no report on the names of the beneficial owners

23) Does the company disclose information about its size such as the number of employees?

1.0 point - If the company reports the total number of employees at the Group Level
0.5 point - If the company reports its size for some subsidiary companies
0 point - If the company does not report on its size

24) Does the company publish audited financial reports?

1.0 point - If the company publishes audited financial reports
0 point - If there is no publication of audited financial reports

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

1.0 point - If the company provides a complete picture of all the tax and other payments
0.5 point - If the company reports some tax or payment it makes to the government
0 point - If there is no report of anything regarding tax and payment it makes to the government

Human Rights, including Land, and Health, Safety and Environment (HSE)

26) Does the company explain how it identifies and engages with its stakeholders and provide a contact point for enquiries from stakeholders?

1.0 point - If the company explains its approach to proactively engaging with stakeholders and how it implements this engagement, and provides a named and functioning contact point for inquiries from stakeholders.
0.5 point - If a functioning contact point is provided but there is no commitment to proactive engagement with stakeholders
0 point - There is no functioning contact point.

27) Does the company have a public human rights policy commitment, consistent with international standards, which includes a commitment to recognising and respecting the rights of those who may be affected by the company’s operations and identifies the main human rights risks its operations may create?

1.0 point - If the company has a published policy commitment (a standalone policy or human rights commitment as part of a broader policy or code of conduct) that refers to specific human rights and international standards such as the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights, ILO Core Conventions and IFC Standards
0.5 point - If the company has a published human rights policy or has made statements on respecting human rights, but has not been specific about its risks
0 point - If there is no public human rights policy or any related commitments.

28) Is the company publicly committed to carrying out human rights due diligence and does it report on the implementation of this commitment?

1.0 point - If there is a public commitment to carrying out human rights due diligence and reporting on how this commitment is implemented.
0.5 point - If there is a commitment, but no reporting on implementation, or vice versa
0 point - If there is no evidence of such a commitment.

29) Does the company have an employment policy which covers:
    a. just and favourable remuneration
    b. freedom of association and collective bargaining
    c. non-discrimination including recruitment promotion and daily activities at the workplace?
    d. forced labour
    e. child labour

1.0 point - If the company has a published employment policy that covers at least four of these aspects.
0.5 point - If the company has a published employment policy that covers two or three of these aspects
0 point - If there is no evidence of such an employment policy on the website

30) Does the company have health, safety and environment (HSE) policies and procedures and report on their implementation?

1.0 point - If the company has public HSE policies and reports on their implementation
0.5 point - If there are relevant published policies on elements of HSE, but no reporting of implementation, or there is some reporting of implementation of the companies approach but no policies
0 point - If there is no evidence of an HSE policy or reporting on implementation
31) Does the company publish statistics on health and safety incidents in its operations?

1.0 point - If full statistics on health and safety incidents in its operations (including among any contractors) are reported on the website.

0.5 point - If some information about health and safety incidents is provided

0 point - If there is no reporting of health and safety statistics

32) Does the company have a policy or procedures on how it acquires, uses and manages land, and report on its implementation including identifying the specific land holdings which form part of its operations?

1.0 point - If there is such a policy/procedure which is consistent with international standards and the company reports on its implementation, and lists land holdings

0.5 point - If there is no such policy/procedure, but the company provides some explanation of how land has been acquired, used and managed (or vice versa)

0 point - If there is no information about on land acquisition, use or management

33) Does the company have a policy which deals with the displacement or resettlement of people caused by its operations and report on its implementation?

1.0 point - If the company has a policy on dislocation and resettlement that meets international standards (eg IFC Performance Standard 5), including a commitment to restoration of livelihoods, and provides information on how this has been implemented?

0.5 point - If there is no such policy but there is information on resettlement is provided, or vice versa.

0 point - No evidence of a policy or information about resettlement.

34) Does the company conduct and publish any environmental and social impact assessments and management plans which it is required to undertake, or chooses to do, and do these take human rights impacts into account?

1.0 point - If the company publishes all impact assessments and management plans and these take human rights impacts into account.

0.5 point - Some publication of impact assessments and management plans.

0 point - No published impact assessments and management plans.

35) Does the company have publicly available mechanisms to address complaints/grievances from its workforce and local communities?

1.0 point - If there are mechanisms to address complaints/grievances from both the workforce and local communities and these are made public, including information on their implementation

0.5 point - If there are mechanisms and processes to address complaints/grievances for both workforce and local communities but the process and its implementation is not made public.

0 point - If there is no evidence of public complaint/grievance mechanisms
Annex 2: Summary of media reports and civil society feedback

Methodology

MCRB scanned media reports between 2011 and June 2015 for criticism relating to HSE, human rights and stakeholder engagement, using predominantly online sources, in Burmese and English, including the Parliament’s Farmland Investigation Commission. Those reports listed below are not a comprehensive representation of media, civil society and public criticism of the companies concerned, and represents reports which were easy to identify with a link to the issues covered in TiME. There are likely to be other reports, including those not online, and those where the company’s name has not been mentioned. It is only recently that Myanmar’s domestic media has felt able to carry critical reports of large companies’ business practices.

At the launch of the research phase in March, MCRB also invited inputs from the public, including civil society organisations (CSOs) on specific grievances concerning the company’s activity. Respondents were asked to state whether they had sought to raise these grievances with the company and what the results had been.

As with claims to adoption and implementation of policies on company websites, MCRB has not been able to verify whether the allegations contained in these reports are correct, and in most cases has not been able to find any media reporting of whether they have been resolved. The company’s website - where present - was examined for any comment or response. Where possible, a summary was also sent to the company for comment. Companies were encouraged to provide information about the issues via their website, including corrections to any misreporting. Only SPA (Pan Hlaing golf course) and Max Myanmar responded (concerning taking of sand from Ngapali beach).

Asia World
Relocation of Htone Bo village, 14 miles from Taungoo, due to Thauk Ye Khat Dam, lack of local benefits (eg electricity), inadequate compensation/livelihood restoration. See the following reports on Karennews.org: Villagers claim Company compensation not enough, 22 December 2012; Htone Bo villagers demand Asia World Company give back their land, 7 March 2013; and Villagers Protest Hydropower Dam – “This Is Our Land – We Want It Back…”, 19 May 2015
Displaced people seeking to return to their villages in Tanintharyi have found their lands taken by companies like Asia World, Yuzana and Htoo and others to run palm oil plantations. See Displaced, Relocated And Our Land Given To Companies... 9 January, 2014, Karen News)

Relocation of villagers from the site of Myitson dam in Kachin State to sites where they cannot maintain livelihoods, inadequate standards of replacement housing construction. See extensive press reporting include Myitsone Dam Project on Hold, but Far From Dead, Irrawaddy, 6 November 2013 and Model Villages are not a Model’, Kachin Development Networking Group, June 2013

Farmers from Ela Village in Lewe Township claimed inadequate compensation offered for paddy fields on 20 April 2011 for expansion of Naypyitaw Airport and said they have filed complaints to the president. See: Complaint about airport land grab submitted to President (in Burmese), Myanmar Times 22 May 2013

A report from a member of the public received by MCRB reports that Asia World and its subcontractor company Hopin was using heavy machinery and dredging machines to take sand from Mazin beach at Ngapali for hotel/airport construction in mid-May 2015.

**AMBO**
Confiscation of land in Chaung Thar for hotel without adequate compensation. ‘We must accept the President’s decision’ (in Burmese), Myanmar Times, 27 December 2012

**Dagon International Company**
Following the confiscation of 70 acres for plantations by companies including Yuzana, Dagon International in around 2011, virtually all residents in the forest area except those under 18 have been charged under section 40(a) of the Forestry Law for illegally residing in forest areas. See: Farmers from Dekkhinathiri township in Nay Pyi Taw face new forestry law charges, Myanmar Times, 24 September 2012 and Myanmar Eleven, 14 January 2015

**Eden Group of Companies**
The coal mine part-owned by Eden Group and associated coal-fired power plant in Tikyit, Southern Shan State, has resulted in health problems, loss of land and livelihoods, including as a result of pollution and reduction of water resources. See Behind Tigyit Coal Project (In Burmese only), Myanmar Times, 5 February 2015 and Poisoned Clouds, Pa-Oh Youth Organisation, 2011.

**Htoo Group**
Displaced people seeking to return to their villages in Tanintharyi have found their lands taken by companies like Asia World, Yuzana and Htoo and others to run palm oil
plantations. See Displaced, Relocated And Our Land Given To Companies…9 January, 2014, Karen News)

**International Group of Entrepreneurs (IGE)**
The Minetong 700 MW Hydropower Plant Project, in which IGE has a share, is opposed by local communities and civil society organisations. Dam public consultation ends in protest, criticism, Myanmar Times 18 March 2015

**KMA**
Several farmers from Dagon Seikkan Township were injured in a clash with workers from the KMA Group of Companies when the farmers tried to stop the company workers from forcibly attempting to erect a fence around a 50-acre plot of farmland. Download PDF - Myanmar Eleven E-Paper (February 11, 2014)

Farmers have tried to reclaim their farmland intended to for a KMA teak plantation near Taungoo, following a dispute over payment. http://www.elevenmyanmar.com/local/bago-farmers-reclaim-land

**Max Myanmar Company**
Max Myanmar was accused of pumping sand from Ngapali beach and constructing an illegal sea wall for its hotel. See Max Myanmar in hot water over Ngapali allegations, Myanmar Times, 13 January 2014. Max subsequently issued a statement and also became the first company to publicly support the alliance against the sand-mining which is currently destroying beaches at Ngapali.

**Myanmar Golden Star (MGS)**
Farmland Investigation Commission received complaints that MGS took 169 acres of land in Ma-U-Bin Township and 520 acres of land in Seik Phyu Township. See Report of Farm land Investigating commission, August, 2013

**Ruby Dragon Company**
Reported by public to MCRB that the company has taken sand from Ngapali beach for construction at Jade Marina Hotel, Ngapali.

**Sein Wut Hmon**
Sein Wut Hmon was accused of taking land in Northern Shan State for rubber plantations in collaboration with the military. See: Guns, Cronies and Crops Global Witness, March 2015.

**Serge Pun and Associates Group**
The second report of the Parliament’s Farmland Investigation Commission (available at http://www.mylaff.org/document/view/2488) noted that inter alia the, the land acquisition process of Department of Human Settlement and Housing Development (DHSHD) of Ministry of Construction in early 1990s relating to the tract of land, which include the land to be Pan Hlaing golf course and housing, were not complete in terms of completion of the processes as per the existing laws on land confiscation, by-laws, and prescribed procedures, rules and regulations and made recommendations for addressing this. In late 1990s, while adhering to respective existing laws, DHSHD sold the land to the joint
venture company which SPA has the majority shareholding for the development the said golf course. SPA briefed MCRB how these legacy irregularities had been amicably resolved in conjunction with respective parties involved.

**Yuzana Group of Companies**
Locals complain of air and water pollution from a Yuzana-owned cassava processing factory in Kachin State. Waste water has polluted streams causing fish deaths. Civil society source reporting to MCRB.

Six villages were forcibly relocated to a ‘model village’ for Yuzana cassava plantation, and suffered loss of livelihood and other social impacts. Company also practises forced labour by failing to pay workers and withholding NRC cards. See: ‘Model Villages are not a Model’, Kachin Development Networking Group, June 2013

In 2010, Kachin activists and farmers sued Yuzana Company after receiving no response to their complaints about a 2006 landgrab of over 3,000 acres in the Hukawng Valley for sugar and cassava. In 2014 they announced that they would take a further case ‘Kachin farmers to sue Yuzana U Htay Myint’, Myanmar Times, 29 May 2014

Displaced people seeking to return to their villages in Tanintharyi have found their lands taken by companies like Asia World, Yuzana and Htoo and others to run palm oil plantations. See Displaced, Relocated And Our Land Given To Companies…9 January, 2014, Karen News)

45 out of 53 workers of Yuzana Palm Oil Company sent a complaint to the Department of Labor, Employment and Social Security of Kawthaung for the company’s failure to pay wages. See: The Myanmar Post, 1 April 2015

125 villagers continuing to live and farm on land allocated for plantations to companies including Yuzana and Dagon International were charged under section 40(a) of the Forestry Law for illegally residing in forest areas. See: Naypyidaw farmers in face new forestry law charges, Myanmar Times, 24 September 2012

**Zaykaba**
Residents beaten and houses destroyed by 300 thugs on land owned by Zaykaba company at Shwe Paukkan, northern Yangon. See: Four injured in Shwe Paukkan conflict (in Burmese), Radio Free Asia, 13 June 2015 and ‘Sinbon villagers beaten by a gang of 300’ (in Burmese), 7 Daily Daily, 14 June 2015.

The 2nd report of the Parliament’s Farmland Investigation Commission noted that ‘Conflict continues between the permitted company and the original entitled farmers over the lands of Yangon Industrial Zone 4. Zaykaba Company should follow the decision and instruction of the Yangon Division Government, and continue with project activities only after the prescribed process of land confiscation have completed.
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ

ရေပေါင်း ၃၇

၂၅ အဝိုင်းအယူအဖာ ဆိုင်ရာ အစီရင္ခံစာ
အကျဉ်းစုစုိုင်းသည် ကျောင်းသားအယူအဖာဆိုင်ရာ အစီရင္ခံစာ
ကျောင်းသားအယူအဖာ အစီရင္ခံစာ
အမိန့်အတွင်းအလိုပြည့်စုံသည် အစီရင္ခံစာ– ကျောင်းသားအယူအဖာဆိုင်ရာ ဆိုင်ရာခံစာအစီရင္ခံစာ

စီးရီးသားအယူအဖာအစီရင္ခံစာ
စီးရီးသားအယူအဖာ အစီရင္ခံစာ
စီးရီးသားအယူအဖာ အစီရင္ခံစာ
စီးရီးသားအယူအဖာ အစီရင္ခံစာ

ဒီစီးရီးသားအယူအဖာအစီရင္ခံစာ
ဒီစီးရီးသားအယူအဖာ အစီရင္ခံစာ
ဒီစီးရီးသားအယူအဖာ အစီရင္ခံစာ
ဒီစီးရီးသားအယူအဖာ အစီရင္ခံစာ

နေရာခရီး

မုဒ္ဖွင့္မှု
မုဒ္ဖွင့္မှု

အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ

အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ

အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရာအတွက် ဒီစီးရီးသားအယူအဖာ
အရေးပါ

အိုးလောင်မြို့သစ်စစ်ဖွဲ့စေရာမှာ အရာရှိများနှင့် သမ္မတာပိုင်းစာရင်းများအား လျော့လျော့လေးကို အောင်မြင်ပေးနေသည်။ ထို့ကြောင့် မြို့သစ်စစ်ဖွဲ့စေရာ (HSE) လျော့လျော့လေးကို ရှာဖွေပြီး ရွေးချယ်ထားသည်။

ပြင်းထန်သောအချက်အလက်များကို သိရှိနေသော ယဉ်ကျေးမှုဆောင်ရွက်မှုကို ကျောင်းလိုက် ပြုလုပ်စေမှု လုပ်ပေးသော ကားများအား အသုံးပြုသည်။

လူငယ်များ၏ အခြေခံအကောက်များ၊ အမှန်တကယ် များစွာ အတည်ပြုရာဒေသများ၏ အစိုးရအစိုးရ ကျေးဇူးနှင့် အကျိုးသက်ရာ ကျောင်းလိုက်မှုများကို ကျောင်းလိုက် ပေးပို့သည်။
ဗုဒ္ဓဟူး ပြင်သစ်စီမံခွင် ဒုတိယအကိမ် အစီရင်ခံစာ

ယူနီးဗေးဗျူး အကြောင်းပြည်သူများအား သင်္ခြားသော ကျန်းမာရေးသားစိုက်ပျိုးရာ အဖွဲ့အစည်း (MCRB) ကို အကြောင်းပြည်သူများအား သင်္ခြားသော ကျန်းမာရေးသားစိုက်ပျိုးရာ အဖွဲ့အစည်း (MCRB) ကို ကာကွယ်ရှိသည်။

ယူနီးဗေးဗျူး အကြောင်းပြည်သူများအား သင်္ခြားသော ကျန်းမာရေးသားစိုက်ပျိုးရာ အဖွဲ့အစည်း (MCRB) ကို အကြောင်းပြည်သူများအား သင်္ခြားသော ကျန်းမာရေးသားစိုက်ပျိုးရာ အဖွဲ့အစည်း (MCRB) ကို ကာကွယ်ရှိသည်။

2/ Briefing paper on CSOs and extractives industries
This is a huge ploy, Mr. President! Eleven, June 2015.

TA 47268-001: Strengthening Institutions for a Better Investment Climate.


EU non-financial reporting directive.
A Specially Designated Nationals (SDN) 

The document contains information about the implementation of economic sanctions against Burma. It is a legal document that outlines the procedures and regulations for enforcing economic sanctions. The document is written in English and includes a list of sanctions and penalties for violating these regulations. The text is technical and legal, and it is intended for use by government officials and law enforcement agencies.
Human Rights Due Diligence


13/ http://burma.usembassy.gov/reporting-requirements.html
ပြင်သစ်စစ်စီမံချောင်း ဒုတိယအရက်အစီရင်ခံစာ ၄၃

ဗိုလ်ချုပ်ကြီး ဗျိုင်းထေရဝါဒ်ထေရဝါဒ် (BHRRC) ကိုယ်စားလှယ်: ဗိုလ်ချုပ်ကြီး ဗျိုင်းထေရဝါဒ်သည် ပြင်သစ်စစ်စီမံချောင်း ဒုတိယအရက်အစီရင်ခံစာကို ဖန်တီးသည့် ပြင်သစ်အခြေစိုက်မှုသော်လည်း အကောင်းဆုံးသောအချိန်သည် မိမိတို့၏ အုပ်ချုပ်ရေးကိုပျော်ရွှင်းပေးသည့်အခါ လိုအပ်သည်။ ဒါပေမယ့် အစီရင်ခံစာအတွက် အကောင်းဆုံးသောအချိန်သည် မိမိတို့၏ အုပ်ချုပ်ရေးကိုပျော်ရွှင်းပေးသည့်အခါ လိုအပ်သည်။

အကောင်းဆုံးသောအချိန်အရွယ်အစားကို အခြေခံ၍ ပြင်သစ်စစ်စီမံချောင်း ဒုတိယအရက်အစီရင်ခံစာကို ဖန်တီးသည့် ပြင်သစ်အခြေစိုက်မှုသော်လည်း မိမိတို့၏ အုပ်ချုပ်ရေးကိုပျော်ရွှင်းပေးသည့်အခါ လိုအပ်သည်။

မိမိတို့၏ အုပ်ချုပ်ရေးကို ပျော်ရွှင်းပေးသည့်အောက် ပါဝင်သော မိုးမြင်မိုးမြင်ချက်များကို မြင်ချက်ဖော်ထားသည်။

http://www.legislation.gov.uk/ukpga/2015/30/section/54/enacted
ကြုံတွေ့ချက်သစ်စီမံခို့ဒုတိယအကိမ်အစီရင်ခံစာ

ဤစီမံခို့ဒုတိယအကိမ်အစီရင်ခံစာသည်CSO အဖြစ်ပါဝင်နေသော အတွက် အခြေခံဆောင်ရွက်ပေးထားပါသည်။CSO အဖြစ်ပါဝင်နေသော အစီရင်ခံစာများသည် ဗဟိုသို့မဟုတ် UN Global Compact များကို အခြေခံရန် CSO အဖြစ်ပါဝင်နေသော အစီရင်ခံစာများကို အခြေခံရန် မရှိပါ။

https://www.unglobalcompact.org/what-is-gc/participants
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ     ၄၅

ယခု ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၁၀၀ စီရင္ခံ
စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ စုစုပေါင်းသည် စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၁၀၀ စီရင္ခံ
စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ စုစုပေါင်းသည် စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၁၀၀ စီရင္ခံ

စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၁၀၀ စီရင္ခံ
စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ စုစုပေါင်းသည် စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၁၀၀ စီရင္ခံ
စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ စုစုပေါင်းသည် စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၁၀၀ စီရင္ခံ

ကိုရိုးစီးပွဲကို ဖတ်ရှုနေသော မြန်မာ ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ သည် ဖတ်ရှုနေသော မြန်မာ
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ သည် ဖတ်ရှုနေသော မြန်မာ
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ သည် ဖတ်ရှုနေသော မြန်မာ

http://www.myanmar-responsiblebusiness.org/news/workshop-anti-corruption-programmes.html.  This workshop was accompanied by the
distribution of a Burmese translation of Transparency International's, Business Principles for Countering Bribery (SMEs edition)


ပြင့်သစ္စ စီမံခ်င္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ
Transparency in Corporate Reporting (TRAC) - Assessing the World's Largest Companies

TRAC report

မြန်မာစာရင်းတွင် အခြေချိန်အတွက် ရှိသည့် ရာမ် MCRB ကို ထိန်းသိမ်းခြင်း များ အခြေချနှင့် အခြေချချက်ကို စစ်ဆေးရန် နည်းလမ်းများ ရှိသည်။ နောက်တစ်ပါ မြန်မာစာရင်းတွင် အခြေချမှု TRAC မှ တွင် အချက်အလက်များကို စစ်ဆေးရန် ဖော်ပြသည်။ မြန်မာစာရင်းအတွက် TRAC ကို အခြေချရန် ဖော်ပြသည်။ မြန်မာစာရင်းအတွက် TRAC ကို အခြေချရန် ဖော်ပြသည်။ မြန်မာစာရင်းအတွက် TRAC ကို အခြေချရန် ဖော်ပြသည်။

**ရိုက်ခြင်းအရေး:**

အညီ ရှိသည်မှာ အခြေချမှုတို့ အခြေချမှုလေ့လာနိုင်သော ရာမ်များ အခြေချမှုတို့ အထောက်အကူ ပြုလုံးများ အပြောပြန်သွားနိုင်သည်။ အညီ ရှိသည်မှာ အခြေချမှုတို့ အခြေချမှုတို့ အထောက်အကူ ပြုလုံးများ အပြောပြန်သွားနိုင်သည်။ အညီ ရှိသည်မှာ အခြေချမှုတို့ အခြေချမှုတို့ အထောက်အကူ ပြုလုံးများ အပြောပြန်သွားနိုင်သည်။ အညီ ရှိသည်မှာ အခြေချမှုတို့ အခြေချမှုတို့ အထောက်အကူ ပြုလုံးများ အပြောပြန်သွားနိုင်သည်။ အညီ ရှိသည်မှာ အခြေချမှုတို့ အခြေချမှုတို့ အထောက်အကူ ပြုလုံးများ အပြောပြန်သွားနိုင်သည်။

**စာရင်း:**

မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။ မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။ မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။ မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။

**စာရင်း**

မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။ မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။ မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။ မြန်မာစာရင်းတွင် ပြင်ပြင်မိုးမိုးပြုလုံးများ အထောက်အကူ ပြုလုံးများ သိရှိနိုင်သည်။

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*www.globalreporting.org*


*www.shiftpre.org/project/human-rights-reporting-and-assurance-frameworks-initiative-rafi*
ပြင်သစ်စစ်စီမံခိုးဒေါင်ပုံစံ ဒုတိယအကြီးအောင်း ဘုရင်း ၄၉

ဒေါင်သိန်းခွဲမှုမှာ အကြီးမားသော သေးငယ်သေးခြင်းမှာ အသုံးပြုသူများအနေဖြင့် အခြေခံအဖွဲ့အစည်းများက ပြောက်ရောက်သော အခြေခံအဖွဲ့အစည်းပြီး အခြေခံအဖွဲ့အစည်းတစ်ခုလေး ကိုလဲ ဖြစ်သော ဗဟုသုတရှင်များနှင့် အခြေခံအဖွဲ့အစည်းအတွက် အကြိမ်နှင့်အထိ အရေးကြီးသည်။ ပြင်သစ်စီမံခိုးမှုမှာ အကြီးမားသော သေးငယ်သေးခြင်းမှာ အသုံးပြုသူများအနေဖြင့် အခြေခံအဖွဲ့အစည်းပြီး အခြေခံအဖွဲ့အစည်းတစ်ခုလေး ကိုလဲ ဖြစ်သော ဗဟုသုတရှင်များနှင့် အခြေခံအဖွဲ့အစည်းအတွက် အကြိမ်နှင့်အထိ အရေးကြီးသည်။ ပြင်သစ်စီမံခိုးမှုမှာ အကြီးမားသော သေးငယ်သေးခြင်းမှာ အသုံးပြုသူများအနေဖြင့် အခြေခံအဖွဲ့အစည်းအတွက် အကြိမ်နှင့်အထိ အရေးကြီးသည်။ ပြင်သစ်စီမံခိုးမှုမှာ အကြီးမားသော သေးငယ်သေးခြင်းမှာ အသုံးပြုသူများအနေဖြင့် အခြေခံအဖွဲ့အစည်းအတွက် အကြိမ်နှင့်အထိ အရေးကြီးသည်။ ပြင်သစ်စီမံခိုးမှုမှာ အကြီးမားသော သေးငယ်သေးခြင်းမှာ အသုံးပြုသူများအနေဖြင့် အခြေခံအဖွဲ့အစည်းအတွက် အကြိမ်နှင့်အထိ အရေးကြီးသည်။ ပြင်သစ်စီမံခိုးမှုမှာ အကြီးမားသော သေးငယ်သေးခြင်းမှာ အသုံးပြုသူများအနေဖြင့် အခြေခံအဖွဲ့အစည်းအတွက် အကြိမ်နှင့်အထိ အရေးကြီးသည်။
ပြင်သစ်စစ်စီမံခိုက်ဒုတိယအက္ခရာအစီရင့်ခံစာ ၅၁
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ

စီမံခ်က္:

လွတ်လပ်စွာကြည့်နေပါစေ။ Serge Pun and Associates (SPA) ကို ခံစားပါ။ စီမံခ်က္အားလုံးကို ပြင့်သစ္စစ်စာဖြစ်အောက်ပါအားလုံးကို တိုက်ရိုက်စွာ ပြသခြင်းဖြစ်သည်။ SPA ကို လွတ်လပ်စွာ ခံစားပါ။ လွတ်လပ်စွာ ခံစားပါ။ ဖို့စွာ ခံစားပါ။ ရရှိနိုင်သည်။ စီမံခ်က္အားလုံးကို ပြသခြင်းဖြစ်သည်။ ပြသခြင်းဖြစ်သည်။ SPA/Yoma ကို ခံစားပါ။ ကိုယ်စားပြုကို ခံစားပါ။ ကိုယ်စားပြုကို ခံစားပါ။ လွတ်လပ်စွာ ကိုယ်စားပြုကို ခံစားပါ။ ကိုယ်စားပြုကို ခံစားပါ။ Yoma Strategic ကို ခံစားပါ။ ကိုယ်စားပြုကို ခံစားပါ။ 

ပြင်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ     ၅၃
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* MCRB: Myanmar Central Rubber Board

Global Witness မှ ဒေါင်းပေးဆောင်ရွက်ခြင်း ရရှိသော အခြေချိန်များ အကြားမှာ ကြားမှုရှိသော အခြေခံတွေအတွက် အောက်ပါ ကြယ်စားပြုချက်များချင်သည်။

Global Witness မှ ဒေါင်းပေးဆောင်ရွက်ခြင်း ရရှိသော အခြေချိန်များ အကြားမှာ ကြားမှုရှိသော အခြေခံတွေအတွက် အောက်ပါ ကြယ်စားပြုချက်များချင်သည်။

Global Witness မှ ဖော်ပြသော အခြေချိန်များတွင် ကြားမှုရှိသော အခြေခံတွေအတွက် အောက်ပါ ကြယ်စားပြုချက်များချင်သည်။

ဗော်လိုနေပါသူ အဲကောင်းကြည့်စောင်ကြည့်စောင် ကျမ်းစာများ စိုး မိုး + 57


ဗော်လိုနေပါသူ အဲကောင်းကြည့်စောင်ကြည့်စောင် ကျမ်းစာများ စိုး မိုး + 57
အင်တာဗားမှာ နောက်တစ်ဆင့်အားဖြင့် အကြံပေးခွင် (ACP)

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</table>

ACP များသည် ၁၀ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု ဒုတိယအကြံပေးစာကို အသုံးပြုသည်။ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု ဒုတိယအကြံပေးစာ အရာရှိများသည် အကြံပေးမှုများကို အသုံးပြုသည်။ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု အကြံပေးစာကို အသုံးပြုသည်။ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု ဒုတိယအကြံပေးစာ အရာရှိများသည် အကြံပေးမှုများကို အသုံးပြုသည်။ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု ဒုတိယအကြံပေးစာ အရာရှိများသည် အကြံပေးမှုများကို အသုံးပြုသည်။ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု ဒုတိယအကြံပေးစာ အရာရှိများသည် အကြံပေးမှုများကို အသုံးပြုသည်။ မြန်မာ မြင်သိမ်း စိုးရိမ်မှု ဒုတိယအကြံပေးစာ အရာရှိများသည် အကြံပေးမှုများကို အသုံးပြုသည်။
အောက်ပါစာမျက်နားတွင် မိမိတို့၏ နှစ်စဉ်အားလုံးကို ဒြပ်စိုက်ခြင်းအားလုံးပါစေမှုအဖြစ် အချိန်အထိ မိမိတို့၏ အားကိုယ်တိုင်အား စာကြောင်းစီရင်ချက်များကို စာရင်းတင်ပေးနေသည်။ အားကိုယ်တိုင်အား အရာရှိတို့၏ အားကိုယ်တိုင်မှာ တိုက်ရိုက် ကွယ်ရှင်းဆောင်ရွက်မှုများကို စာရင်းတင်ပေးနေသည်။

အစိုးရကြီးများသည် ယူနီယာကို ပြင်ပွဲများအား ထောက်ပံ့ဆောင်ရွက်ပြီး အရာရှိတို့၏ အားကိုယ်တိုင်အားကို စာရင်းတင်ပေးနေသည်။ အရာရှိတို့၏ အားကိုယ်တိုင်အား အရာရှိတို့၏ အားကိုယ်တိုင်အား စာရင်းတင်ပေးနေသည်။

အကြိမ်များအားလုံးကို စာရင်းတင်ပေးနေသည်။ အရာရှိတို့၏ အားကိုယ်တိုင်အားကို စာရင်းတင်ပေးနေသည်။

<table>
<thead>
<tr>
<th>အထောက်အကာအားစီစဉ်မှုများ</th>
<th>SPA</th>
<th>Max Myanmar</th>
<th>AYA Bank, KBZ</th>
<th>City Mart</th>
<th>SMART, Parami, MPRL E &amp; P</th>
<th>Golden Key Mikko</th>
<th>Myanmar Citizen Bank</th>
<th>Dagon, MK</th>
<th>Shwe Taung</th>
</tr>
</thead>
<tbody>
<tr>
<td>ကျွန်ုပ်တွင် နေပြီးနောက်ကိုအနေဖြင့်စာရင်းတင်ပေးနေသည်။</td>
<td>၃</td>
<td>၂ ၅ ၃ ၂ ၂</td>
<td>၃ ၂ ၂ ၂ ၂ ၂</td>
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<td>၃ ၂ ၂ ၂ ၂ ၂</td>
</tr>
</tbody>
</table>
မြန်မာစာမျက်နာများအပြင်များထဲမှ မျှဝေနိုင်သော SMARTi, MPRL, P. KBZ, City Mart, Aya Bank, Dagon, KMD, Parami, SMART, Asia World စသည်တို့၏ အောက်ပါအတွက် ပြင်သစ်သစ္စာ စမှုခံစာ ဒုတိယအကိမ်အစီရင်ခံစာ များကို ထောက်ပံ့ထားသည်။ HSE ကို မှန်ကန်စေရန် အကြိမ်ရင်းနှစ်ပေါင်း HSE ပြည်ထောင်စုများအား မျှဝေနိုင်သည်။ မြန်မာစာမျက်နာများအပြင်များထဲမှ မျှဝေနိုင်သော SMARTi, MPRL, P. KBZ, City Mart, Aya Bank, Dagon, KMD, Parami, SMART, Asia World စသည်တို့၏ အောက်ပါအတွက် ပြင်သစ်သစ္စာ စမှုခံစာ ဒုတိယအကိမ်အစီရင်ခံစာ များကို ထောက်ပံ့ထားသည်။ HSE ကို မှန်ကန်စေရန် အကြိမ်ရင်းနှစ်ပေါင်း HSE ပြည်ထောင်စုများအား မျှဝေနိုင်သည်။
အတည်ပြုချက်:

အမျိုးအစားအဖြစ်:

- ဒီစီမံခွင့်အရ အကြီးမားသောအရေး (ပြည်ထောင်စုအများအားဖြင့်) ဆောင်ရွက်သော ကျောက်စီးအိမ်ကြီးအကြီးမားများ အစီရင်ခံစာပေးရာမှာ ဒုတိယအကြီးမား အဖျားပြားပြီး ဆောင်ရွက်ပြီး ပြင့်သစ်စီမံခွင့် အဖျားပြားပြီး မြောက်ဘက်မှ ထိုသော အနေဖြင့်အောက်မှ ပြောက်ခွင့် ပေးသည်။

- အချိန်စီးအော်စီးစီမံခွင့်ကို ဖျင်သစ်နေပါသည်။ နိုင်ငံတော် စိုက်ပျိုးရေးမှုပြောင်းလဲ စီမံခွင့် အဖျားပြားပြီး သက်သေများအားဖြင့် အချိန်စီးအော်စီးစီမံခွင့်ကို ဖျင်သစ်နေပါသည်။ ဗိုလ်ချုပ်ချုပ်ရာမှာ ပြင်းထန်သော အနေဖြင့်အောက်မှ ပြောက်ခွင့် ပေးသည်။

- ယူနီးစိုက် အသုံးပြုနေပါသည်။(GRI) ထောက်ပံ့ UN Global Compact အဖျားပြားသော (အကြီးမားအရေးရှိ ရိုက်ကူးပြောင်းလဲသော) သက်သေများအားဖြင့် ပြင်းထန်သော ပြင်းထန်သော အဖျားပြားပြီး ရိုက်ကူးပြောင်းလဲသော မြောက်ဘက်မှ ပြောက်ခွင့် ပေးသည်။

- ကျောက်စီးအိမ်ကြီးလေးဆောင်ရွက်သော COP ကျောက်စီးအိမ်ကြီးကို သောက်သွားသော အဖျားပြားပြီး ဆောင်ရွက်ပြီး ရိုက်ကူးပြောင်းလဲသော ကျောက်စီးအိမ်ကြီးလေး ကျောက်စီးအိမ်ကြီးလေးကို မြောက်ဘက်မှ ပြောက်ခွင့် ပေးသည်။

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ဦးချင်းနှစ် မှု့နာရီ စီမံခါး အစီရင်ခံစာ

• ဦးချင်းနှစ် မှု့နာရီ စီမံခါး အစီရင်ခံစာ အဝင်ကြည့်ရှုချက်ပြုချက်ခြင်း များစွာ အထောက်အပြောင်းဆုံးသော အခွဦအား အထောက်အပြောင်းဆုံးရေးအချက်များဖြစ်စေသော အချက်များဖြစ်သည်:

  
  • ဗဟိုဆောင်ရွက် ဗဟိုအရ တိုက်ခိုက်ပြုစု ရှိသော နေရာများ ကျသို့မဟုတ် နေရာများကို ကျသို့မဟုတ် ကျသို့မဟုတ် အားလုန်းရေးအား အထောက်အပြောင်းဆုံးခြင်းအနေဖြင့် အားလုန်းရေးအား အထောက်အပြောင်းဆုံးခြင်းရှိသည်။

  • သိပ္ပံပညာရှင်များ သိပ္ပံပညာရှင်များအား ကျသို့မဟုတ် ကျသို့မဟုတ် ကျသို့မဟုတ် ကျသို့မဟုတ် ကျသို့မဟုတ် ကျသို့မဟုတ် သိပ္ပံပညာရှင်များ၏ အားလုန်းရေးအား အထောက်အပြောင်းဆုံးရေးအား အထောက်အပြောင်းဆုံးခြင်းရှိသည်။

• မြန်မာရိုင်းအား မှု့နာရီ သံတုံးရုံး MCRB အရ မှု့နာရီ သံတုံးရုံး အတွင်းမှ မြန်မာရိုင်းအနီး အားလုန်းရေးအား အထောက်အပြောင်းဆုံးရေးအား အထောက်အပြောင်းဆုံးခြင်းများဖြစ်စေသည်။


The Companies Act 2006 (Strategic Report and Directors Report) Regulations 2013 (၂) အရ မျှဝေက်ခြင်း မျှဝေခြင်း အသုံးပြုချက်များဖြစ်သည်။

Directive 2014/95/EU on disclosure of non-financial and diversity information by certain large undertakings and groups အရ မျှဝေက်ခြင်း မျှဝေခြင်း အသုံးပြုချက်များဖြစ်သည်။


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ကြက်ကလေးများသည် DICA ကို အကောင်းဆုံးစင်းပွားဖို့ အလွန်လေ့လာခြင်းအတွက် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကျန်ရှိသောအချက်ကဲ့သို့ အလွန်သက်သောအချက်များကို အသုံးပြုသည်။

1. MIC ကျင်းပစ္စည်း လူ့အခွင့်အရေး: အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

2. DICA ကို အကောင်းဆုံးစင်းပွားဖို့ အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

3. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

4. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

5. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

6. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

7. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

8. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

9. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

10. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

11. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

12. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

13. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။

14. အကြောင်းကြောင့် အကောင်းဆုံးစင်းပွားဖို့ ပြန်လာစွာ၍ ကြိုးစားမှုများကို အသုံးပြုသည်။
မြန်မာသုံးစားသူများအား ကျင်းပသောက်ကျင်းပသောက်ခံစာများကို အပေါ် စီမံခန့်ခွဲခြင်းကို ပြသည်။

• ကျင်းပသောက်အကျိုး HSE စိုက်ရောက်ထားသော အကျိုးစီးပွဲများအား စီမံချက်ပေးပါရန်။ အဆင့်မြင့်မှုများကို စီမံချက်ပေးပါရန်။ ရွေးချယ်ထားသော အဆင့်မြင့်မှုများကို စီမံချက်ပေးပါရန်။

• ကျင်းပသောက်အကျိုး ခံစားသူများအား ခံစားသူများကို စီမံချက်ပေးပါရန်။ ခံစားသူများကို စီမံချက်ပေးပါရန်။

ပြင့်သစ္စာများ စီမံချက် ဒုတိယအကျိုး အစီရင်ခံစာ ၆၅
ကုမ္ပဏီ(၁)အားလုံးအနေဖြင့်:

အစိတ်အပိုင်းများအနေဖြင့်:

၁. အစိတ်အပိုင်းခေါင်းဆောင်များအနေဖြင့် (အစိတ်အပိုင်း) မိမိအားလုံးကို ကြိုးစားသောက်လာပါသည်။

၂. အစိတ်အပိုင်းများအနေဖြင့် လုပ်ငန်းများအား မိမိအားလုံးကို ကြိုးစားသောက်လာပါသည်။

၃. အစိတ်အပိုင်းများအနေဖြင့် လုပ်ငန်းများအား မိမိအားလုံးကို ကြိုးစားသောက်လာပါသည်။

၄. အစိတ်အပိုင်းများအနေဖြင့် လုပ်ငန်းများအား မိမိအားလုံးကို ကြိုးစားသောက်လာပါသည်။

ရောဂါအားလုံးအားလုံးမှာ အစိတ်အပိုင်းများအနေဖြင့် လုပ်ငန်းများအား မိမိအားလုံးကို ကြိုးစားသောက်လာပါသည်။
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၆၇
(၃) ဗိုလ်ချူးကို နောက်တစ်ကမ္ဘာ့ နောက်တစ်ကမ္ဘာ့ ကြွစ်နွားကြည့်ရှုခြင်းမှာ အချင်းအလေးများ

ယူနီ ဗိုလ်ချူးကို နောက်တစ်ကမ္ဘာ့ နောက်တစ်ကမ္ဘာ့ ကြွစ်နွားကြည့်ရှုခြင်းမှာ အချင်းအလေးများ ဗိုလ်ချူးကို နောက်တစ်ကမ္ဘာ့ နောက်တစ်ကမ္ဘာ့ ကြွစ်နွားကြည့်ရှုခြင်းမှာ အချင်းအလေးများ
Foreign Corrupt Practices Act

The Foreign Corrupt Practices Act (FCPA) is a United States federal law that prohibits companies from making corrupt payments to foreign officials in order to win contracts or obtain business advantages.

The FCPA consists of two main provisions:

1. Section 78uu of the Securities Exchange Act of 1934, also known as the anti-bribery provisions. This section prohibits companies from making corrupt payments to foreign officials for the purpose of obtaining or retaining business.

2. Section 16A of the Export Administration Act of 1979, also known as the domestic corruption provisions. This section prohibits companies from making corrupt payments to domestic officials for the purpose of obtaining or retaining business.

The FCPA also requires companies to maintain accurate books and records and to implement internal controls to prevent and detect violations of the FCPA.

The FCPA was first enacted in 1977 and has been amended several times since then. It is enforced by the Department of Justice and the Securities and Exchange Commission.

The FCPA has been the subject of much criticism and debate. Some argue that it is too burdensome and costly for companies to comply with, while others argue that it is necessary to maintain a level playing field in international trade and to prevent corruption.

Despite the challenges posed by the FCPA, many companies have made significant efforts to comply with the law and to prevent corruption.

The FCPA has had a significant impact on international business practices and has helped to increase transparency and accountability in the global economy.
from TI's Business Principles for Countering Bribery.

The following are examples of situations where bribery might occur:

1. Requesting a bribe in return for a favor or service.
2. Offering a bribe to influence the outcome of a decision or transaction.
3. Refusing to provide a service unless a bribe is offered.
4. Accepting a bribe in exchange for providing a service.

In each of these situations, the offer or acceptance of a bribe is unethical and illegal. The only exception is where a bribe is offered or accepted in a way that is protected by law, such as in a legal tender.

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ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၇၁
ပြင်သစ်စစ်စီမံခွန် ဒုတိယအကြိမ် အစီရင်ခံစာ

ယောက်စာကို အဖြေဖော်ပြခြင်း အဖါရိုအောင် ဗားထွင်ရမည်ဟု ပြောင်မှန်ကန်သောအခါ အစီရင်ခံစာဖော်ပြခြင်းကို အသေးစိတ်ကြေညာရမည်

ဒေသများ အစီရင်ခံစာ အဖြစ် ရိုအောင် ထွက်ချင်သည်။ သင့်အသေးစိတ်ကို ဖော်ပြခြင်းကို အသိအသားပေးရမည်။

N/A - ကြေနစ်ဒါဝင်များ အဖြေဖော်ပြခြင်း တွေ့ရှိမှာပါ။ အသေးစိတ်ကို အသေးစိတ်ကြေညာရမည်။

ယောက်စာကို အဖြေဖော်ပြခြင်း အဖြစ် ရိုအောင် ထွက်ချင်သည်။ သင့်အသေးစိတ်ကို ဖော်ပြခြင်းကို အသိအသားပေးရမည်။

N/A - ကြေနစ်ဒါဝင်များ အဖြေဖော်ပြခြင်း တွေ့ရှိမှာပါ။ အသေးစိတ်ကို အသေးစိတ်ကြေညာရမည်။
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၇၃

မိုးများ အသိပြုသိမ်းပေးမှုများ အဆောက်အအုးအရာများ လေးကွဲ အသိပြုခံစာများ ကျော်ကြားရာစီမံချောင်းကို အသိပြုပေးစေပါသည်။

ပြုစုချက် အသိပြုချက်များ အသိပြုသိမ်းပေးမှုများ သိပို့ချက်များ ကျော်ကြားရာစီမံချောင်းကို အသိပြုပေးစေပါသည်။

ရှုပ်ထွေးမှု အသိပြုချက်များ အသိပြုသိမ်းပေးမှုများ သိပို့ချက်များ ကျော်ကြားရာစီမံချောင်းကို အသိပြုပေးစေပါသည်။

၁၄၂ အသိပြုချက် International Bill of Human Rights နှင့် the UN Guiding Principles on Business and Human Rights (အခြေချေ) ILO အချက် ပြု ရှေး နှင့် ပြုစုချက်များ သိပို့ချက်များ ကျော်ကြားရာစီမံချောင်းကို အသိပြုပေးစေပါသည်။

၁၄၃ အသိပြုချက် အပိုင်းချောင်းများ ပြုစုချက်အချင်း အသိပြုသိမ်းပေးမှုများ သိပို့ချက်များ ကျော်ကြားရာစီမံချောင်းကို အသိပြုပေးစေပါသည်။

၁၄၄ အသိပြုချက် အပိုင်းချောင်းများ ပြုစုချက်အချင်း အသိပြုသိမ်းပေးမှုများ သိပို့ချက်များ ကျော်ကြားရာစီမံချောင်းကို အသိပြုပေးစေပါသည်။
မိုးလောင်း စာစောင် ပြုလုပ်နေသူ စာစောင်

မိုးလောင်း စာစောင် ပြုလုပ်နေသူ စာစောင်

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မိုးလောင်း စာစောင် ပြုလုပ်နေသူ စာစောင်
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ၇၅

စုစောင်းအရ အချိန္အစား အစီရင္ခံစာ ပြုစုရမည္။

အစီရင္ခံစာ ပြုစုရမည္။

စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ပြုစုရမည္။

စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ပြုစုရမည္။

စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ ပြုစုရမည္။
ပြင့်သစ္စ စီမံခ်က္ ဒုတိယအႀကိမ္ အစီရင္ခံစာ
စီးပွားရေးအားလုံးကိုအပ်ကြားချက်: အကြံပေးချက်များ အမှတ်: ၇၇
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2nd report of the Parliament's Farmland Investigation Commission
about MRCB

Myanmar Centre for Responsible Business (MRCB) is a Yangon based initiative funded by the UK, Denmark, Norway, Switzerland, Netherlands and Ireland, based on a collaboration between the UK based Institute of Human Rights and Business, and the Danish Institute for Human Rights. The Centre was established to provide an effective and legitimate platform for the creation of knowledge, capacity and dialogue concerning responsible business in Myanmar, based on local needs and international standards, which results in more responsible business practices. It is a neutral platform working with business civil society and government.

What kind of behaviour constitutes a 'Responsible Business'?

Every business is different. However MRCB believes that here are some of the characteristic of a Responsible Business...

- Obeying the law
- Respecting human rights
- Having a commitment to avoiding corruption and not paying bribe or tea money
- Paying taxes
- Respecting its employees
- Respecting the environment
- Treating other business responsibly
- Treating its customers responsibly
- Being Transparent
- Responding to and engaging with stakeholders