Lao People's Democratic Republic

Peace Independence Democracy Unity Prosperity

No 463 /LSX

Vientiane Capital, dated 03 APR 2023

Guideline

on Corporate Governance Assessment

- Pursuant to the Decision on Approval of the Guideline on Corporate Governance for Listed Company in Lao Securities Exchange, No 11/LSC, dated 26 April 2019;
- Pursuant to the Decision on the Management of Lao Securities Exchange, No 30/LSC dated 29 March 2022.

Lao Securities Exchange issues the following Guideline:

Section I

General Provisions

Article 1 Objectives

This guideline defines the principles, mechanisms and procedures regarding the assessment of the corporate governance of listed companies in the Lao Securities Exchange (LSX) for uniformity in the implementation, aiming to make the implementation of the work efficient transparent and uniform.

Article 2 Corporate Governance Assessment

Corporate governance assessment refer to the collection, assessment and scoring as well as classification on the corporate governance of listed company.

Article 3 Principles of the Corporate Governance Assessment

Corporate governance assessment shall comply with the following principles:

1. In line with the international principles and relevant regulations of Lao's PDR;
2. Ensure transparency and fairness.

Article 4 Scope of Application

This guideline applies to LSX, listed companies and other parties related to the corporate governance assessment of listed companies in LSX.

Section II

Criteria, Mechanisms and Procedures of Corporate Governance Assessment

Article 5 Criteria of the Assessment

Listed company which meet the following criteria shall assess the corporate governance:

1. Be listed company for more than one year from the date of official stock listing;
2. Not being a listed company that enter into the requirements of mandatory or voluntarily delisting;
3. There are no legal disputes that have a significant impact on the company's business operations, operating results and financial position;
4. Not a listed company that is undergoing rehabilitation or bankruptcy;
5. Other criteria that LSX deems necessary.

Article 6 Assessing Mechanism

Assessment is using a CG Score-card form (Excel; Spread Sheet) **Appendix 1** as designated by LSX in each period. The form contains 100 questions, divided into 4 sections with the following details:

Item	Question	Score
Shareholder Rights and Equal Treatment of Shareholders	15	10
Management of Relationship with Stakeholders	11	10
Disclosure and Transparency	37	40
Roles and Responsibilities of the Board	37	40
Total	**100**	**100**

Article 7 Assessing Procedures

Corporate governance assessment shall comply with the following procedures:

1. Form formulation;
2. Information filling;
3. Scoring;
4. Forms submission;
5. Review;
6. Classification.

Article 8 Form Formulation

Formulating or updating the forms for assessment is based on the Guideline on Corporate Governance of Listed Companies and principles of ASEAN corporate governance assessment (ASEAN CG Score-card) or as determination by LSCO each period.

After the completion of approval or improvement, the form for such assessment shall publish in the system of LSX before 31st March of each year.

Listed company can download the assessment form in the system of LSX by electronically or other channels as determined by LSX.

Article 9 Information Filling

Listed company shall fill in the information on the form as designated by LSX to be completed within 30th June of each year.

Listed company shall explain the answers and implementation of the company in accordance with the legislations as well as show the point to be in line with any article of Decision on Approval of the Guideline on Corporate Governance for Listed Company in Lao Securities Exchange or articles, clauses, paragraphs of regulation of Lao Securities Commission Office (LSCO), LSX and its listed company.

Any question, listed company can partially implement or cannot implement, it shall explain causes or reasons as well as show an improvement plan and schedule period to move to full implementation.

Information resources or reference documents, listed company can bring data (link) that disclosed on the website of LSX, LSCO or listed company as a reference documents as well as specifying the page number.

Information to be used as a reference document, it shall be the latest information started from January of the previous year to May of the assessment year, except the certain types of reference documents such as specific regulations or company rules, policies, etc. that apply in the effective legislations.

Article 10 Scoring

The scoring of each question is divided into 3 levels as below:

- **Section 1 Shareholder Rights and Equal Treatment of Shareholders has 15 clauses 10 points**

- FA (Fully Applies) = 1 point/average score 0,67 point
- PA (Partial Applies) = 0.5 point/average score 0,33 point
- NA (Not Applies) = 0 point

- **Section 2 Management of Relationship with Stakeholders has 15 clauses 10 points**

- FA = 1 point/average score 0,91 point
- PA = 0,5 point/average score 0,45 point
- NA = 0 point

• **Disclosure and Transparency has 37 clauses 40 points**

- FA = 1 point/average score 1,08 point
- PA = 0,5 point/average score 0,54 point
- NA = 0 point

• **Roles and Responsibilities of the Board has 37 clauses 40 points**

- FA = 1 point/average score 1,08 point
- PA = 0,5 point/average score 0,54 point
- NA = 0 point

The scoring is based on the relevant legislation or the actual implementation of the listed company. The listed company shall give its assessing score initially, then LSX will review the assessment results of the listed company again according to the CG Score-card form that the listed company self-assessed based on the information provided by the company.

Article 11 Form Submission

After the listed company completes filling in the form manually under the deadline, the listed company shall submit the initial CG Score-card assessment form together with all the reference documents in written via the electronically and other channels to LSX within 30th June of every year.

In the case of the reference information included in the CG Score-card form as a link which is disclosed on the company's website or the website of LSX, it is not necessary to submit it.

In case the document is not disclosed on the company's website or LSX's website, such as the company's rules, policies, etc., must be submitted and attached with the form.

Article 12 Review

LSX shall review the CG Score-card form regarding the assessment results of the listed company such as scores, descriptions and reference sources of the listed company to be complete before 30th August of each year.

After LSX completes the initial review of the CG Score-card form, it shall submit the results of the assessment to the listed company to provide the comments or to correct the score on the basis of the reference documents as well as reply to LSX within 10 working days. In the event that the deadline is exceeded, LSX will not consider to re-correct the assessment results.

Article 13 Classification

LSX shall consider and classify the result of the corporate governance assessment of listed companies divided into 4 categories as follows:

Classification	Score scope
Very Good	From 80 points and above
Good	From 70 to 79,99 points
Moderate	From 50 to 69,99 points
Weak	Below 50 points

Section III

Report of the Corporate Governance Assessment, Submission and Disclosure

Article 14 Report of the Corporate Governance Assessment

LSX shall create a report of the corporate governance assessment of both consolidate and separately for the company, which shall include the following main contents:

- The consolidated report of the listed company shall has the following contents:

1. The comments of Chief Executive Officer;
2. The background and importance of corporate governance;
3. Assessment principles and procedures;
4. Assessment results for each section;
5. Summarize the assessment results and what the listed company must improve in each section.
6. Others.

- Separate report of listed companies shall has the following content:

1. Information of the company such as general information, financial information board of directors, board committees, senior managements and information on person in charge of corporate governance work;
2. Overview of the assessment;
3. Advantage and disadvantage;
4. Suggestions for improvement;
5. Others.

Article 15 Submission of the Assessment Result

After completion of the assessment, LSX shall submit a separated report on the result of the corporate governance assessment in written to the listed companies as well as report to the LSCO within 1st October of each year.

Article 16 Disclosure

Listed company shall disclose a separated report on the result of the corporate governance assessment through website of LSX and website of its company within 5 working days. In addition it shall disclose the result of the corporate governance assessment in the annual report of listed company.

LSX shall disclose a consolidated report on the result of the corporate governance assessment through website's LSX within 7 working days after the completion of the assessment.

Section IV

Rights and Obligations of Lao Securities and Listed Company

Article 17 Rights and Obligations of Lao Securities Exchange

Lao Securities Exchange has the following rights and obligations:

- To research, formulate and update a form of the corporate governance assessment each period;
- To follow and support the corporate governance assessment as stipulated in this guideline and relevant regulations;
- To formulate guideline, system and related mechanism to support the corporate governance assessment;
- To review and assess the result of corporate governance of listed companies each period;
- To claim required documents for such assessment that are found incomplete or do not have resources from the listed companies;
- To conclude, report and submit the result of the corporate governance assessment to listed companies and LSCO;
- To disclose an consolidated report on the corporate governance assessment result to public;
- To use the rights and other obligations as defines in the relevant regulations.

Article 18 Rights and Obligations of Listed Company

Listed Company has the following rights and obligations:

- To participate in the corporate governance assessment each period;
- To provide information or reference documents required for the corporate governance assessment to LSX;

- To disclose a result of its corporate governance assessment to public;
- To use the rights and other obligations as defines on the relevant regulations.

Section V

Final Provisions

Article 19 Implementation

LSX, list company and the relevant sectors shall acknowledge and implement this guideline under the its right and obligations.

Article 20 Effectiveness

This guideline shall enter into force from the date of signing

Chief Executive Officer



Souphak THINXAYPHONE

CG Score-card Form

Appendix 1

		Content of CG Score-card	Answer	Point	Average point	Description	Sources	Scoring method
Section 1.		**Shareholder Rights and Equal Treatment of Shareholders**		**15**	**10.0**			
A	1	Are shareholders entitled to cast their vote per share in shareholders meetings?	FA	1	0.7			- Based on the company's policy, have shareholders' rights been defined or not? - Based on the actual implementation. the shareholders have the right to vote or not?
A	2	Does the company pay dividends to shareholders as listed in the securities holder's book within 30 days from the date of the dividend payment resolution or not?	FA	1	0.7			- Based on the company's policy, has the method of dividend payment been determined or not? - Based on the actual implementation of the payment on time or not?
A	3	Are shareholders who hold more than 5% of the shares have the right to nominate candidates for the company's board members?	FA	1	0.7			- Based on the company's policy, have shareholders' rights been defined or not? - Based on the actual implementation, shareholder have such rights been granted or not?
A	4	Has the company informed the shareholders about the procedure, how to vote and notification of voting results for each agenda of the shareholders' meeting or not?	FA	1	0.7			- Based on the actual implementation has informed or not
A	5	Does the sale or purchase of asset(s) for a value of 50% or higher of the company's total assets have to be approved by shareholders?	FA	1	0.7			- Based on the company's internal rules, determine this event or not? - Based on the actual implementation, has there been an incident or not?
A	6	Does the company have to obtain shareholders' approval for each of its issuance of new shares?	FA	1	0.7			- Based on the actual implementation, has there been an incident or not?

								- Based on The actual implementation has been approved by the shareholder's meeting or not?
A	7	Are shareholders automatically entitled for the first offer of new shares pro rata of their shareholding before offering to external buyers?	FA	1	0.7			- Based on the company's internal rules to determine the rights of shareholders or not? - Based on the actual implementation, the shareholders receive such rights or not?
A	8	Do the appointment and termination of an auditor's contract have to be approved by shareholders?	FA	1	0.7			- Based on the actual implementation approved by the shareholders' meeting or not?
A	9	Has the company served a notice to shareholders to attend shareholders' ordinary and extra-ordinary meetings at least 21 days in advance?	FA	1	0.7			- Based on the actual implementation, was it sent according to the period or not? (latest information)
A	10	Shareholders who hold less than 5% of the total number of voting shares of the company have the right to propose the addition of any items on the agenda of shareholders' meeting for the company's consideration?	FA	1	0.7			- Based on the company's policy, have shareholders' rights been defined or not? - Based on the actual implementation, shareholder have such rights been granted or not?
A	11	Shareholders who hold more than 5% of the company's total number of voting shares have the right to add of any items on the agenda of shareholders' meeting for the company's consideration?	FA	1	0.7			- Based on the company's policy, have shareholders' rights been defined or not? - Based on the actual implementation, shareholder have such rights been granted or not?
A	12	Have shareholders received the information on the experience and	FA	1	0.7			- Based on the actual implementation of receiving such information or not? (latest information)

		curriculum vitae of nominees for board members?						
A	13	Has the senior management attended shareholders' meetings to answer the shareholders' questions?	FA	1	0.7			- Based on the actual implementation, has he/she really participated or not? (latest information)
A	14	Has the external auditor attended shareholders' meetings to answer the shareholders' questions?	FA	1	0.7			- Based on the actual implementation, has he/she really participated or not? (latest information)
A	15	May shareholders of 10% company's shares convene shareholders' meetings?	FA	1	0.7			- Based on the company's policy, have shareholders' rights been defined or not? - Based on the actual implementation, shareholder have such rights been granted or not?
Section 2 Management of Relationship with Stakeholders				**11**	**10.0**			
B	1	Has the board set policies to protect rights and interest of stakeholders as required by applicable laws and regulations or contractual commitments?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	2	Has the board set safety and welfare policies for staff?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	3	Has the board set policies for personnel training and development?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	4	Has the company specified a contact channel to receive comments or petitions from its stakeholders on problems, doubts or violations of their rights/contracts on the website or the annual report of the company or not?	FA	1	0.9			- Based on the actual implementation, has the channel been specified or not?

B	5	Has the company created a mechanism for providing information, comments or petitions of employees to the behavior that is not in accordance with the code of ethics, regulations or laws of the members of the board of directors or senior management of the company or not?	FA	1	0.9			- Based on the actual implementation, the mechanism has been crated or not?
B	6	Has the company set a policy or mechanism to protect its employees or stakeholders who provide information, comments or petitions about behavior that is inconsistent with ethics, regulations and relevant laws?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	7	Has the company set policies to rigorously counter fraud and bribery in its code of ethics?	FA	1	0.9			- Based on the company's code of ethics, has the policy been determined or not?
B	8	Has the board set policies for environment and promotion of its sustainable development?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	9	Has the board set policies on the section of trade partners, suppliers and contractors?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	10	Has the board set policies on relationship with local communities where the company is operating?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
B	11	Has the board set policies to protect rights and interest of creditors especially regarding security and default terms and conditions?	FA	1	0.9			- Based on the internal legislation of the company, has the policy been determined or not?
Section 3 Disclosure and Transparency				**37**	**40.0**			
C	1	Has the company disclosed the policy on related party transactions as considering procedures and related parties transactions approval (RPTs) in annual report or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year

C	2	Has the company disclosed the information of manners, values and list of individuals and related legal entities as well as relationship of he/she to related parties transaction in the company's financial statement or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	3	Has the company disclosed on the vision, goal or strategy plan in business operation of the company or not?	FA	1	1.1			- Based on the actual implementation disclosed or not?
C	4	Has the company disclosed on a group of companies or companies in its group in the annual report or not? (If any)	FA	1	1.1			- Based on the actual implementation disclosed or not? (information must be the latest during the assessment year)
C	5	Has the company disclosed on the risk factors of company in the annual report or not?	FA	1	1.1			- Based on the actual implementation disclosed or not? (information must be the latest during the assessment year)
C	6	Has the company disclosed on the financial information in annual report or not?	FA	1	1.1			- Based on the actual implementation disclosed or not? (information must be the latest during the assessment year)
C	7	Has the company disclosed on non-financial information in annual report or not?	FA	1	1.1			- Based on the actual implementation disclosed or not? (information must be the latest during the assessment year)
C	8	Has the company disclosed the dividend payment policy in annual report or not?	FA	1	1.1			- Based on the actual implementation disclosed or not? (information must be the latest during the assessment year)
C	9	Has the company disclosed on the curriculum vitae of education and training of board members in the company's annual report or not?	FA	1	1.1			- Based on the actual implementation, accurate and complete (information must be the latest during the assessment year)

C	10	Has the company disclosed on the number of times in organizing board meetings and committee meetings of the board in the company's annual report or not?	FA	1	1.1			-	Based on the actual implementation, accurate and complete (information must be the latest during the assessment year)
C	11	Has the company disclosed on the list of direct and indirect shareholders who hold 5% or more or not? (If any)	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	12	Has the company disclosed on the direct and indirect holding of share of the board members or not? (If any)	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year))
C	13	Has the company disclosed information on the direct and indirect shareholding of the senior management or not? (if any)	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	14	Has the company disclosed about changes or important events that occurred within the year in the company's annual report or not?	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	15	Has the company disclosed the company's annual report on the company's website regularly or not?	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	16	Has the company disclosed the company's financial statement on the company's website regularly or not?	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	17	Has the company disclosed on the shareholders' meeting resolution on the company's website regularly or not?	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	18	Has the company disclosed on the shareholders' meeting minutes on the company's website regularly or not?	FA	1	1.1			-	Based on actual implementation (information must be the latest during the assessment year)
C	19	Has the company reported or disclosed on the purchase and sale of company shares by board members or senior managements within 72 hours or not?	FA	1	1.1			-	Based on actual implementation (information must be accurate, complete

								and timely during the assessment year)
C	20	Has the company reported or disclosed on the purchase and sale of company shares by chief internal auditor, chief accounting officer and chief financial within 72 hours or not?	FA	1	1.1			- Based on the actual implementation, accurate and complete (information must be the latest during the assessment year)
C	21	Has the board appointed an officer in charge of relation with shareholders and investors (investor relations) or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	22	Has the company disclosed the financial statements that have been audited by external auditors within 1 2 0 days from the end of the accounting year or not?	FA	1	1.1			- Based on the actual implementation, accurate, complete and timely (information must be the latest during the assessment year)
C	23	Has the company disclosed the company's annual report within 1 2 0 days from the end of the accounting year or not?	FA	1	1.1			- Based on the actual implementation, accurate, complete and timely (information must be the latest during the assessment year)
C	24	Has the company disclosed its financial statements for the Q3 within 45 days from the end of the Q3 or not?	FA	1	1.1			- Based on the actual implementation, accurate, complete and timely (information must be the latest during the assessment year)
C	25	Has the company disclosed the financial statements for the first six months of the year that have been reviewed by external auditors within 60 days from the end of the Q2 or not?	FA	1	1.1			- Based on the actual implementation, accurate, complete and timely (information must be the latest during the assessment year)
C	26	Has the company disclosed its financial statements for the Q1 within 45 days from the end of the Q1 or not?	FA	1	1.1			- Based on the actual implementation, accurate, complete and timely (information must be the latest during the assessment year)

C	27	Has the company disclosed the resolution of the shareholders' meeting within 24 hours from the date of completion of the shareholders' meeting or not?	FA	1	1.1			- Based on the actual implementation, accurate, complete and timely (information must be the latest during the assessment year)
C	28	Does the company change audit companies every 5 years or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	29	Has the company disclosed the auditor's remuneration from auditing the financial statements each year or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	30	Has the remuneration for non-auditing services provided by the audit firm been not higher than the one for auditing services or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	31	Has the board disclosed the criteria used for the nomination, election and appointment of the new board or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	32	Has the board approved the internal charter for the remuneration committee and had it published through the company's website or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	33	Has the company disclosed the remuneration policy of its board members on both individual and aggregated basis in its annual report each year or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	34	Has the company disclosed the remuneration of its board members both individual and aggregated basis in its annual report or not?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)

C	35	Has the company disclosed the remuneration of its senior managements both individual and aggregated basis in its annual report?	FA	1	1.1			- Based on actual implementation (information must be the latest during the assessment year)
C	36	Has the company appointed a person in charge of reporting and a person in charge of disclosure or not?	FA	1	1.1			- Based on actual implementation.
C	37	Has the person in charge of disclosure has been trained on disclosure work or not?	FA	1	1.1			- Based on actual implementation.
Section 4 Roles and Responsibilities of the Board				**37**	**40.0**			
D	1	Is there at least one non-executive board member with experience relevant to the company's business?	FA	1	1.1			- Based on the policy of company has been defined or not? - actual implementation based on the curriculum vitas of board members.
D	2	Does the board include at least one female board member?	FA	1	1.1			- Based on the company's policy, has been determined the condition for number of members or not? - Based on actual implementation.
D	3	Does appointment of board members have to be approved by shareholders' meeting?	FA	1	1.1			- Based on actual implementation.
D	4	Are there board of directors includes at least 5 members and composed independent members at least 1/3 of the total number of board members or not?	FA	1	1.1			- Based on actual implementation.
D	5	Is the aggregated term for independent board members limited to 8 years maximum?	FA	1	1.1			- Based on the company's policy defined conditions or not? - Based on actual implementation.
D	6	An independent member who has completed his term can hold a	FA	1	1.1			- Based on the company's policy

		position as a member of the board who is not an independent member or not?						defined conditions or not? - Based on actual implementation.
D	7	Is the board chairperson an independent member?	FA	1	1.1			- Based on actual implementation.
D	8	In case the board chairperson is not independent member, has the board nominated and appointed the head of independent members?	FA	1	1.1			- Based on actual implementation.
D	9	Each member of the board receives documents related to the meeting of the board or the board committee at least 7 business days before the meeting or not?	FA	1	1.1			- Based on actual implementation.
D	10	Does the board charter explicitly provide details on the rights, duties and responsibilities of the board?	FA	1	1.1			- Based on the role of company has defined right and duties or not?
D	11	Has the board charter been published on the company's website?	FA	1	1.1			- Based on actual implementation.
D	12	Has the board held meetings at least 4 times a year?	FA	1	1.1			- Based on actual implementation, correct and complete or not?
D	13	Have board members attended at least 75% of the total board meetings in a year?	FA	1	1.1			- Based on actual implementation, correct and complete or not?
D	14	Has the board created a statement on the corporate mission, vision and culture to be communicated to all staff of the company for their understanding on the company's strategic direction?	FA	1	1.1			- Based on actual implementation.
D	15	Has the board appointed an audit committee?	FA	1	1.1			- Based on actual implementation.

D	16	Is the audit committee composed of at least 3 non-executive members half of whom are independent members?	FA	1	1.1			- Based on the company's internal charter of audit committee has defined the conditions or not? - Based on actual implementation.
D	17	Is the audit committee composed of at least 3 non-executive members half of whom are independent members?	FA	1	1.1			- Based on the company's internal charter of audit committee has defined the conditions or not? - Based on actual implementation.
D	18	Is there at least one independent member of the audit committee who has knowledge or experience in accounting?	FA	1	1.1			- Based on the company's internal charter of audit committee has defined the conditions or not? - Based on actual implementation.
D	19	An chairperson of the audit committee has knowledge or experience in accounting?	FA	1	1.1			- The actual implementation based on the curriculum vitae of such person.
D	20	Has the audit committee held the meeting at least 4 times a year?	FA	1	1.1			- Based on actual implementation.
D	21	Has the board appointed a risk management committee?	FA	1	1.1			- Based on actual implementation.
D	22	Is the risk management committee composed of at least 3 non-executive members half of whom are independent members?	FA	1	1.1			- Based on the company's internal charter of risk management committee has defined the conditions or not? - Based on actual implementation.
D	23	Has the risk management committee approved and supervised the processes and policies in the identification and management of risks?	FA	1	1.1			- Based on actual implementation.

D	24	Has the risk management committee held the meeting at least twice a year?	FA	1	1.1			- Based on actual implementation
D	25	Has the board appointed a nomination committee?	FA	1	1.1			- Based on actual implementation
D	26	Is the nomination committee composed of at least 3 non-executive members half of whom are independent members?	FA	1	1.1			- Based on actual implementation
D	27	Has the board approved the internal charter for the nomination committee and had it published through the company's website?	FA	1	1.1			- Based on actual implementation
D	28	Has the board appointed a remuneration committee?	FA	1	1.1			- Based on actual implementation
D	29	Is the remuneration management committee composed of at least 3 non-executive members half of whom are independent members?	FA	1	1.1			- Based on actual implementation
D	30	Has the board approved the internal regulation on the remuneration committee and published the regulations to public through the company's website or not?	FA	1	1.1			- Based on actual implementation
D	31	Has the Remuneration Committee held the meeting at least twice a year?	FA	1	1.1			- Based on actual implementation
D	32	Has the board created and published a succession plan for the positions of board members, senior management and key officers of the company?	FA	1	1.1			- Based on actual implementation
D	33	Has the board approved the board meeting plan that covers the date and time of the board meeting and the agenda will be discussed or not?	FA	1	1.1			- Based on actual implementation
D	34	Has the board set a quorum of the board meeting at least 2/3 of the total number of members or not?	FA	1	1.1			- Based on the company's internal charter of board has defined the conditions or not?

								- Based on actual implementation
D	35	Has the Board evaluated the annual performance of the board, board members, and Board committees or not?	FA	1	1.1			- Based on actual implementation
D	36	Has the company disclosed the process of evaluating the performance of the board chairman, board members and board committee in the annual report or not?	FA	1	1.1			- Based on actual implementation
D	37	Has the company disclosed the criteria and conditions for evaluating the performance of board chairman, board members and board committee in the annual report or not?	FA	1	1.1			- Based on actual implementation