REVISED ASEAN CORPORATE GOVERNANCE SCORECARD (ACGS)

Part A - RIGHTS AND EQUITABLE TREATMENT OF SHAREHOLDERS	
A.1	Basic Shareholder Rights
A.2	Right to participate effectively in and vote in general shareholder meetings and should be informed of the rules, including voting procedures, that govern general shareholder meetings.
A.3	Markets for corporate control should be allowed to function in an efficient and transparent manner.
A.4	The exercise of ownership rights by all shareholders, including institutional investors, should be facilitated.
A.5	Shares and Voting Rights
A.6	Notice of AGM
A.7	Insider trading and abusive self-dealing should be prohibited.
A.8	Related party transactions by directors and key executives.
A.9	Protecting minority shareholders from abusive actions
Part B - SUSTAINABILITY AND RESILIENCE	
B.1	Sustainability-related disclosure should be consistent, comparable and reliable, and include retrospective and forward-looking material information that a reasonable investor would consider important in making an investment or voting decision
B.2	Corporate governance frameworks should allow for dialogue between a company, its shareholders and stakeholders to exchange views on sustainability matters
B.3	The corporate governance framework should ensure that boards adequately consider material sustainability risks and opportunities when fulfilling their key functions in reviewing, monitoring and guiding governance practices, disclosure, strategy, risk management and internal control systems, including with respect to climate-related physical and transition risks
B.4	The corporate governance framework should recognise the rights of stakeholders established by law or through mutual agreements and encourage active co-operation between corporations and stakeholders in creating wealth, jobs, and the sustainability of financially sound enterprises.
B.5	Where stakeholder interests are protected by law, stakeholders should have the opportunity to obtain effective redress for violation of their rights.
B.6	Mechanisms for employee participation should be permitted to develop.
B.7	Stakeholders including individual employee and their representative bodies, should be able to freely communicate their concerns about illegal or unethical practices to the board and their rights should not be compromised for doing this.
Part C - DISCLOSURE AND TRANSPARENCY	
C.1	Transparent Ownership Structure
C.2	Quality of Annual Report
C.3	Remuneration of Members of the Board and Key Executives
C.4	Disclosure of Related Party Transactions (RPTs)
C.5	Directors and Commissioners dealings in the shares of the company
C.6	External Auditor and Auditor Report
C.7	Medium of Communications

C.8	Timely filing/release of annual/financial reports
C.9	Company Website
C.10	Investor Relations
Part D - RESPONSIBILITIES OF THE BOARD	
D.1	Board Duties and Responsibilities
D.2	Board Structure
D.3	Board Processes
D.4	People on the Board
D.5	Board Performance