

Disclaimer: Purpose of this document is to provide general information on Group's compliance requirements from operational and day to day perspective. Please consult Group Legal Department for any legal advice, corporate governance and legal related compliance requirements.

### 1. Group Compliance Policies (both in English and Myanmar versions attached)

- a) Code of Conduct
- b) Whistle Blower Policy
- c) YSH Hand Book

We need to demonstrate that we have made the information available, assessable and understood to workers (e.g. display of policies on notice boards, discussion at meetings and induction programs).

### 2. SGX listing rules

- a) The Group is bound by SGX listing rules and we need to follow guidance from Group Legal and Group Financial Controller e.g. no trading period of YSH Shares, disclosure on interested parties transaction etc.
- b) In addition, as part of the Singapore Code of Corporate Governance, Annual Risk Assessments and regular Risk-based Internal Audits are conducted by Director of Risk Management & Assurance, to provide independent assurance to the Board regarding risk exposure and validate the existence and effectiveness of mitigating controls in place.

### 3. IFC Performance Standards 1 to 8

- a) The Performance Standards are compliance requirements and disclosure obligations in relation to project-level activities, throughout the life of an investment by IFC.

- PS 1: Assessment and Management of Environmental and Social Risks and Impacts
- PS 2: Labor and Working Conditions
- PS 3: Resource Efficiency and Pollution Prevention
- PS 4: Community Health, Safety and Security
- PS 5: Land Acquisition & Involuntary Resettlement
- PS 6: Biodiversity Conservation and Sustainable Natural Resource Management
- PS 7: Indigenous People
- PS 8: Cultural Heritage

- b) Depending on the nature of the project, we may need to consider:

- Environmental Impact Assessment (EIA),
- Environmental and Social Management System (ESMS),
- Annual Environmental Performance Audit Programs,
- Labour & Working Condition assessments including workers accommodation.

- c) For workers accommodation, there are specific requirements by IFC such as:

- Room Size
- Space allocation males vs. female vs. family
- Facilities provided
- Hygiene

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- Health care
- Waste management
- Disease control etc.

Refer to attached IFC Workers' accommodation: processes and standards.

d) Sourcing of labor: we need to demonstrate that we have considered using local workforce available.

e) OH&S requirements

- Establishing policies, PPE
- Briefing/training sessions
- Regular inspections
- Incident reporting
- Meeting minutes
- Monthly report covering above action items with photo evidence

f) Supply Chain Obligation

- Provision with contractor and subcontractor to ensure contractor compliance with PS2 provisions on child labor, working hour, and working conditions.
- Giving the Group access to conduct random audits.

#### 4. Global Compact and its 10 principles

a) The Group is an active member of Global Compact and is bound by its ten principles.

b) The United Nations Global Compact, also known as the Compact or UNGC, is a United Nations initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. It is a principle-based framework for businesses, stating ten principles in the areas of human rights, labor, the environment and anti-corruption.

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights
- Principle 2: make sure that they are not complicit in human rights abuses
- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4: the elimination of all forms of forced and compulsory labour;
- Principle 5: the effective abolition of child labour;
- Principle 6: the elimination of discrimination in respect of employment and occupation
- Principle 7: Businesses should support a precautionary approach to environmental challenges;
- Principle 8: undertake initiatives to promote greater environmental responsibility;
- Principle 9: encourage the development and diffusion of environmentally friendly technologies
- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.