Myanmar Centre for Responsible Business
3rd Communication on Engagement to the UN Global Compact
Covering the period July 2018-June 2020

August 2020
CONTENTS

Contents .................................................................................................................................................. 2
Introduction............................................................................................................................................. 4
  Working With The Myanmar Government......................................................................................... 4
  The UN’s Independent Fact-Finding Mission......................................................................................... 5
  The Spectrum Of Corporate Social Responsibility............................................................................ 6
MCRB’s activities in relation to Human Rights ....................................................................................... 7
  Protect (state legal and policy frameworks, and practices that are aligned with responsible business principles) .................................................................................................................. 8
  Respect (Local and foreign companies apply responsible business practices) .............................. 10
  Remedy (Effective mechanisms, including dialogue between business and rights holders, are preventing and remedying adverse impacts of business) .................................................. 10
MCRB’s activities in relation to Labour .................................................................................................. 12
MCRB’s activities in relation to Environment ....................................................................................... 16
MCRB’s activities in relation to Anti-Corruption ............................................................................... 20
  Pwint Thit Sa/Transparency In Myanmar Enterprises...................................................................... 20
  Myanmar Anti-Corruption Commission ............................................................................................ 22
Measurable outcomes ............................................................................................................................ 23
ANNEX A: Downloads of MCRB Publications (cumulative as of 24 July 2020) .............................. 24
ANNEX B Communications outreach (cumulative, as of 30th July, 2020) ........................................ 24
Director’s Statement

I am pleased to reaffirm that the Myanmar Centre for Responsible Business (MCRB) supports the ten principles of the UN Global Compact with respect to human rights, labour, the environment and anti-corruption. With this commitment, we express our support for the Global Compact and are working to advance these principles.

MCRB has been a member of UN Global Compact (UNGC) since September 2014. MCRB’s contribution to the 10 Principles of the UNGC relates both to its core programmatic activities with government, local civil society organisations, and businesses in Myanmar, which are fully aligned with all 10 Principles, and to the way in which it organises and manages itself.

We also pledge our participation in and engagement with the UN Global Compact in the following ways:

▪ Participate in UNGC global, and local events (most recently UN Global Compact Virtual Leaders Summit)
▪ Provide commentary to companies on Communications on Progress
▪ Engage companies in Myanmar (both foreign and Myanmar) on issues related to the 10 Principles
▪ Join and/or propose partnership projects on corporate sustainability
▪ Re-engage with the Local Network if it is revived.

MCRB facilitates locally owned processes and advocacy that help establish policies, laws, and practices so that international responsible business standards consistent with the UN Global Compact are used by companies and the government in Myanmar through application of the UN Guiding Principles on Business and Human Rights, and the Protect, Respect, Remedy framework.

MCRB is therefore pleased to confirm its continued support for the 10 Principles of the United Nations Global Compact as we continue to help contribute to sustained economic growth in the country.

Vicky Bowman
Director
Myanmar Centre for Responsible Business
INTRODUCTION

The Myanmar Centre for Responsible Business (MCRB), based in Yangon, is a multi-donor initiative supported by core funding from the UK, Norwegian, Dutch, Danish, Swiss and Irish governments, founded by the Institute for Human Rights and Business (IHRB) and the Danish Institute for Human Rights (DIHR). The premise of MCRB is that international standards for responsible and sustainable business, such as the UN Guiding Principles (UNGPs) on Business and Human Rights, are important building blocks for the growth and development in Myanmar, which is needed to bring about poverty reduction.

Responsible business can bring new jobs, skills, and economic benefits for millions of poor people in the country, whether it is practiced by local or international investors. Together with political stability, economic development is a precondition for Myanmar to transition into a stable democracy based on rule of law, human freedom and dignity, in support of the SDGs. Sustainable economic growth is needed in order to bring livelihoods and basic services to millions of people in the country. This requires a model where economic development goes hand in hand with protection of people and the environment, and where both the state and the corporate sector are accountable to agreed duties and responsibilities.

MCRB seeks to facilitate locally owned processes that will embed international responsible business standards into practice in Myanmar. This process requires building knowledge and capacity of business, civil society organisations and government, as well as advocating for effective regulation based on international standards and building understanding between diverse stakeholders. Transparency is an underpinning enabler for all of these processes, and a fundamental principle for the way MCRB works.

This third Communication on Engagement (CoE), like the first (July 2016) and second (July 2018) CoE, covers both MCRB’s External and Internal Implementation of the Principles. It highlights a non-exhaustive selection of MCRB’s activities related to the 10 Principles from July 2018 to June 2020, and also describes how MCRB has dealt with the impact of the COVID-19 pandemic, to ensure the safety and well-being of the team, as well as responding to enquiries related to responsible business and COVID-19.

The majority of MCRB’s activities are targeted at companies, both Myanmar and foreign. MCRB provides free of charge workshops, promoting international standards and initiatives including the UNGC to Myanmar companies. MCRB encourages the adoption of codes of conduct and policies and regular sustainability reporting relating to issues under the UNGC. Together with its pro bono partner, business consultancy Yever, MCRB publishes an annual benchmarking report, Transparency in Myanmar Enterprises (Pwint Thit Sa) on corporate governance disclosure by the most significant Myanmar companies (see Principle 10) which encourages companies to focus more on these issues.

WORKING WITH THE MYANMAR GOVERNMENT

MCRB works particularly closely with the Directorate of Investment and Company Administration (DICA) and the Myanmar Investment Commission (MIC) under the newly formed (November 2018) Ministry of Investment and Economic Foreign Relations (MIFER) to support their objectives of improving the investment climate and encouraging responsible business. Collaboration during the reporting period has included a joint publication on Respecting Myanmar Culture in the Workplace in four language, and successful advocacy related to transparency including the Companies Registry (MyCo), disclosure of investment information including in in
the Myanmar Investment Directory (MyIndy), beneficial ownership disclosure, and on environment and investment screening.

Other advocacy to the Myanmar Government and Parliament related to improving the regulatory environment for responsible business has covered the Environmental Impact Assessment (EIA) Process, health and safety legislation, digital rights, tourism, mining, and oil and gas. MCRB has also made inputs to the OECD’s 2nd Investment Policy Review of Myanmar being undertaken at DICA request.

THE UN’S INDEPENDENT FACT-FINDING MISSION

The reporting period coincides with the publication of the Independent International Fact-Finding Mission’s Report on the Economic Interests of the Myanmar Military which was submitted to the UN on 5 August 2019. This report both increased demand for MCRB advice and served as an opportunity for more awareness raising of the need for thorough human rights due diligence with both Myanmar and foreign companies (see Principles 1 and 2). As a consequence, MCRB has responded to many individual enquiries from foreign investors undertaking due diligence into companies mentioned in the report, as well as providing guidance to Myanmar companies mentioned in the report. This included guidance on human rights due diligence and the risk of complicity in high risk situations, including conflict, as well as guidance on corporate governance and transparency concerning donations. As well as individual discussions, guidance was given at a meeting in October 2019 with construction companies who are members of the Myanmar Licensed Contractors Association, some of whom are involved with the activities of the Union Enterprise for Humanitarian Assistance, Resettlement and Development (UEHRD).

MCRB has also provided guidance to development partners including the Cooperation Partners Group, and the INGO Forum, members of the UN Country Team, and consultants, to support their due diligence on potential partners, and suppliers such as hotels, telecoms, ports and construction materials.

The FFM’s previous extensive report in August 2018 investigating the human rights abuses associated with the exodus of the Rohingya in August/September 2017, and the events themselves, had already prompted greater collective action on responsible business on the part of a number of multinational investors in Myanmar, facilitated by MCRB. Between July 2018 and October 2019, five Responsible Business Seminars were held by MCRB with financial and content support from these MNCs as well as international organisations like the Organisation for Economic Cooperation and Development (OECD) and the International Labour Organisation (ILO), and local organisations such as DICA and the Anti-Corruption Commission. Subjects covered were human rights due diligence, social dialogue, combatting corruption, inclusive workplaces and corporate philanthropy. More seminars are planned when the COVID-19 situation allows.

These responsible business seminars served to deepen existing collaboration which MCRB, together with the ILO has promoted between foreign investors who are headquartered in an OECD country and therefore expected to follow the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. These companies continue to be invited to participate in a quarterly meeting to discuss various aspects of responsible business conduct and challenges in Myanmar. The latest quarterly meeting (May 2020) was attended by around 60 participants, twice as many as usual, including an increased number of garment brands sourcing from Myanmar. It was an opportunity for the ILO to brief companies on Myanmar and ASEAN responses
related to labour issues, and to share various ILO bilingual materials on social protection and COVID-19 of interest to the private sector. *(More on this under Principle 3, 4 and 5.)*

**The Spectrum of Corporate Social Responsibility**

In its activities, MCRB deliberately focusses on **responsible business conduct**, whose tenets align with the UNGC’s 10 Principles. It discourages the stakeholders with whom it works (government, companies and civil society) from confusing ‘responsible business’ (or ‘CSR’ – an increasingly fashionable term in Myanmar) with making donations, while underlining that these too should be implemented in a way which ‘does no harm’. That said, as the diagram below shows, the lines between responsible business conduct, creating shared value and philanthropy can be blurred.

An effective policy and legal framework is important to all three, particularly as concerns business integrity, tax and transparency. This is one reason why in 2019, MCRB partnered with the Hong Kong-based Centre for Asian Philanthropy and Society (CAPS) on research for the Myanmar chapter of the 2020 Doing Good Index (DGI2020) which was launched in June 2020, and looks at the enabling environments for philanthropy and private social investment across 18 Asian countries, including Myanmar. MCRB also collaborated with the of Nanyang Centre for Emerging Markets (NCEM) at Nanyang Business School of Singapore on a research project that studied Asian companies working to ‘create shared value’ and building the capabilities of their staff to do so. Partnerships, Collective Action and Multi-stakeholder Dialogue.

MCRB aims to conduct its advocacy and capacity-building in **partnership or coalitions** with other organisations, and to build multi-stakeholder dialogue and collective action. This has included co-chairing the Responsible Investment Working Group (RIWG) of the Australia-Myanmar Chamber of Commerce (AMCC) until end December 2019, and contributing to responsible business activities by other Chambers including the Union of Myanmar Federation of Chambers of Commerce and Industry (UMFCCI), [EuroCham Myanmar Responsible]
**Business Initiative**, Myanmar Young Entrepreneurs Association (MYEA) and talks to the Indian, Hong Kong, German and UK Chambers. Vicky Bowman, MCRB Director, has also contributed as a Director of the Board of the new Myanmar Institute of Directors (MIOD), an important partner for MCRB on corporate governance.

Other coalitions in which MCRB is a leading partner include the [local working group on the Voluntary Principles on Security and Human Rights Group](#) for which MCRB provides the Secretariat (see below), and the [Myanmar Digital Rights Forum (MDRF)](#), working with three other local organisations. MDRF is building a wider coalition of organisations active in promoting digital rights.

International organisations with whom MCRB has collaborated closely include the World Bank/IFC the ILO, and UN organisations including UNDP, UNODC, UNEP, UNICEF, and, as well as a variety of international NGOs working in Myanmar and regional organisations with a focus on responsible business. For more on our Strategic Partnerships, please visit our [website](#).

**MCRB’S ACTIVITIES IN RELATION TO HUMAN RIGHTS**

**PRINCIPLE 1:** BUSINESSES SHOULD SUPPORT AND RESPECT THE PROTECTION OF INTERNATIONALLY PROCLAIMED HUMAN RIGHTS; AND

**PRINCIPLE 2:** MAKE SURE THAT THEY ARE NOT COMPLICIT IN HUMAN RIGHTS ABUSES.

**External Implementation**

MCRB’s Programme document and Theory of Change is centred around the [2011 UN Guiding Principles on Business and Human Rights (UNGPs)](#). The UNGPs elaborate the ‘Protect, Respect and Remedy’ Framework, the global standard for preventing and addressing the risk of adverse impacts on human rights linked to business activity.
This framework recognises that States have the duty under international human rights law to protect everyone within their territory or jurisdiction, from human rights abuses committed by businesses. Business enterprises have the responsibility to respect human rights wherever they operate.

In 2020 MCRB subtitled a series of introductory videos in Burmese explaining the UNGPs which were produced in 2015 for the Global Alliance of National Human Rights Institutions (GANHRI), by MCRB’s co-founder the Danish Institute for Human Rights (DIHR).

Using the UNGPs framework, which is consistent with the UNGC, MCRB engages with Myanmar and other relevant governments, businesses, both Myanmar and international, and non-governmental organisations, both local and international, including the media. MCRB works with government to enhance its duty to protect, and business to encourage them to fulfil their responsibility to respect. It also fosters dialogue aimed at building both national and local capacity and partnerships on business and human rights, and facilitates cross-sector partnerships among government, business, civil society, NGOs and UN agencies, including encouraging uptake of international initiatives such as the Voluntary Principles on Security and Human Rights. These dialogues are undertaken inter alia, with an objective of pre-empting the need for remedy. MCRB also encourages the establishment of judicial and non-judicial forms of remedy and company level operational grievance mechanisms.

Between 2013 and 2018, MCRB conducted four Sector-Wide Impact Assessments (SWIAs) anchored in the UNGPs, on the Oil and Gas, Tourism and ICT, and Mining sectors. All SWIA reports are available on MCRB’s website, in both English and Burmese. SWIAs highlight key human rights risks and opportunities for the Government of Myanmar, companies operating in the sector, and civil society. During the period 2018-2020, MCRB has continued to use the SWIA field research findings and the Recommendations as a basis for advocacy including on the policy and legal framework and company-specific advice. MCRB continues to work on a SWIA on the oil palm sector (ongoing as of July 2020).

More detail on MCRB’s activities in support of Protect, Respect and Remedy over the last two years are given below.

**PROTECT (STATE LEGAL AND POLICY FRAMEWORKS, AND PRACTICES THAT ARE ALIGNED WITH RESPONSIBLE BUSINESS PRINCIPLES)**

As the opportunity arises, MCRB has undertaken advocacy with the government to improve the human rights elements of Myanmar’s legal framework concerning business, including laws relating to investment regulation, corporate governance, land, labour and environmental impact assessment (EIA). This has included written input to government and parliament, comments to the media, and advocacy via public-private dialogue opportunities, highlighting how best to protect human rights based on international standards.

During this report period, the business-related laws and policies on which MCRB has provided human rights related inputs to government consultations, discussed with government officials and MPs, or undertaken other advocacy, included:

- Draft Land Acquisition Act and amended Vacant Fallow and Virgin (VFV) Lands Management Law, including its application by government to mining exploration in a way which exacerbates land grabbing
- Draft Cybersecurity Legal Framework
Internet Shutdown (MCRB is a member of the coalition of organisations which lobbied government to lift website-blocking directives from government to telecoms operators, and to lift the internet shutdown in Rakhine and Chin States, the longest shutdown in the world, as well as lobbying on website takedown orders which are inconsistent with international human rights standards, and is seeking to build collective action by business and others in support of a change in the Telecoms Law.

- Draft Petroleum Bill
- Draft Registration Procedure for EIA Consultant Registration (see Principle 7).
- Draft Insurance Law (September 2019), successfully achieving language banning insurers from unfair discrimination which was not present in the first draft.

MCRB has also submitted comments formally and informally on the Tourism Master Plan for Rakhine State, for the Parliaments enquiry into pesticides, on the Gemstones Policy, law and regulations, and on other laws and policies related to mining (including at State/Region level in Sagaing Region, and Kachin State) and on non-discrimination against persons with disability in the workplace.

VOLUNTARY PRINCIPLES ON SECURITY AND HUMAN RIGHTS

In 2018 MCRB established the Myanmar steering group for the Voluntary Principles on Security and Human Rights (VPSHR) which met five times between May 2018 and May 2020. This brings together members of the Voluntary Principles Initiative (VPI) who are based in Myanmar (companies, governments (via Embassies) and NGOs). After introductory seminars on the VPI for stakeholders in November 2018 and January 2019, the Group decided to focus on the regulation of private security companies. It made an introductory call (November 2019) on the Myanmar Deputy Minister of Home Affairs and members of the Security Oversight Committee to introduce the Voluntary Principles Initiative and discuss how it relates to private security companies (PSC), as well public security providers. MCRB is currently undertaking a study with support from the Voluntary Principles Association to assess the landscape for PSCs in Myanmar, including human rights risks and impacts, and the scope for incorporating human rights protection into any future regulation under the government to be elected in November 2020, as well as identifying and translating into Burmese the basic human rights elements of standard training.

WORKING WITH THE MYANMAR NATIONAL HUMAN RIGHTS COMMISSION

National Human Rights Institutions (NHRIs) can play an important role in promoting the UNGPs. Following on from the provision of a blended learning programme for Commissioners and staff in 2019, in August 2019, MCRB provided comments on the Myanmar National Human Rights Commission (MNHRC) Draft Strategic Plan 2020-2024, offering guidance on how the next Commission can address business and human rights issues in line with the UNGPs, and the role of an NHRI in this, including the contribution they can make in assisting a future Myanmar government in developing a National Action Plan (NAP) on Business and Human Rights. Myanmar has not yet embarked on a NAP process, though several ASEAN countries are now in the process of doing so. The MNHRC strategy document included references to Business and Human Rights as a result of our advocacy. In January 2020, MCRB wrote to the newly formed MNHRC to highlight areas of possible cooperation on business and human rights and has since met with them to discuss future cooperation.
RESPECT (LOCAL AND FOREIGN COMPANIES APPLY RESPONSIBLE BUSINESS PRACTICES)

During the period, MCRB, alone and working with other organisations, regularly provided training for companies on business and human rights, including human rights policies, responsible business within the Myanmar Investment Law framework and EIA procedure.

In addition to MCRB organising its own events such as the Responsible Business workshop series, MCRB team members have also spoken at events and conferences on these issues, including sector-specific ones on oil and gas, ICT, mining, tourism, agriculture. These presentations have continued these during COVID-19 through webinars, including with audiences in China, Japan and beyond.

MCRB has held numerous individual meetings with Myanmar and foreign companies, as well as with professional advisers who can act multipliers about human rights due diligence practices on issues such as land, labour and community engagement and operational grievance mechanisms (see also above on UN Independent Fact Finding Mission), and spoke at business focussed events hosted by Chambers of Commerce, as well as the Kachin Investment Forum (November 2019).

MCRB also publishes Briefing Papers targeted at business and their advisers, on salient human rights risks in Myanmar such as land, discrimination, and indigenous peoples’ rights. These are available in English and Burmese on our website.

In 2019, MCRB together with the Directorate of Investment and Company Administration (DICA) and with input from other Ministries, published a cartoon-based Guide on Respecting Myanmar Culture in the Workplace, providing ‘dos and don’ts’ to help foreigners understand Myanmar culture and avoid cross-cultural misunderstanding in the workplace and with local communities. The guide has forewords by Union Minister U Thaung Tun. The guide is intended to help foreigners working in Myanmar to respect Myanmar culture and avoid problems in the workplace and with local communities based on cultural misunderstandings. It is available in Myanmar, English, Japanese (with JICA support) and Chinese (with EU SMART programme support). The Guide was distributed (by DICA) through ministries in Nay Pyi Taw, Myanmar embassies abroad and foreign embassies in Myanmar.

REMEDY (EFFECTIVE MECHANISMS, INCLUDING DIALOGUE BETWEEN BUSINESS AND RIGHTS HOLDERS, ARE PREVENTING AND REMEDYING ADVERSE IMPACTS OF BUSINESS)

MCRB seeks to create understanding and dialogue between rightsholders and business to prevent and remedy adverse impacts of investment. This includes training for the Myanmar Human Rights Commission, and civil society organisations on responsible business, public participation, and judicial and non-judicial remedy, including through the environment impact assessment (EIA) process and operational grievance mechanisms (OGMs). Practical examples of OGMs are also incorporated into all responsible business training for Myanmar businesses, MBA students etc as well as for government officials. During the period training workshops were held inter alia in Kyaukphyu, Myitkyina Dawei, Bagan, Sittwe and Yenangyaung. MCRB also partnered with Vermont Law School to train around 20 activists from across Myanmar on legal advocacy, with sessions in Bago (May 2019) and Kalaw (Nov 2019).
In Kyaukphyu (November 2019), local CSOs attended a training hosted by the MCRB with support from Woodside, a potential future major investor, on how companies and government can coordinate on creating company-community ‘Partnerships for Development’ to ensure that the people of Rakhine State will benefit from offshore gas development, drawing on findings in the Oil and Gas SWIA. A multi-stakeholder discussion (March 2019) on licensing and responsible practices for gold mining in Sagaing Region drawing on research from the Limestone, Gold and Tin Mining in Myanmar SWIA (2018).

To build a multi-stakeholder dialogue around digital rights issues included in the ICT SWIA such as freedom of expression, privacy, data protection and access to information, MCRB co-organised the third and fourth Myanmar Digital Rights Forum in January 2019 and February 2020. The 2020 Forum had a record 350+ attendants, including senior government officials, MPs, civil society organisations, media, businesses and international human rights and digital rights experts and academics.

Follow up to the human rights issue raised in the Tourism SWIA took place with annual tourism conferences focussed on community-based tourism in Kalaw (May 2018) and Loikaw (May 2019) (the Dawei 2020 conference has been postponed) (more under principle 8).

Further details of all of these events including presentations and meeting reports are available on MCRB’s website.

Internal Implementation

To ensure MCRB’s respect for human rights in our operations, SWIA research teams are required to use ethical guidelines for any field research conducted. To provide the opportunity for remedy, MCRB’s complaints and grievance mechanism is available on the MCRB website both in English and Burmese languages. Communities or stakeholders affected by our projects and activities can provide feedback or complaints. To date, no complaints have been received. To further encourage our stakeholders to have their own complaints and grievance mechanism, we publicly recommend IEPIECA’s Good Practice Survey on Operational Grievance Mechanisms, key extracts of which are available in Burmese from our Resources Page.

In 2018, MCRB updated its data protection practices to ensure that it is EUDPR compliant, and published its own Privacy Policy. MCRB also adheres to its own set of privacy and cyber hygiene habits, which included taking care not to use online platforms which lack effective protection and encouraging awareness amongst others.
MCRB’S ACTIVITIES IN RELATION TO LABOUR

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; and

PRINCIPLE 6: The elimination of discrimination in respect of employment and occupation

External Implementation

Promotion of all four labour-related principles is central to MCRB’s activities. Each SWIA includes an analysis of labour rights issues identified from field research, policy and legislative frameworks and gaps with international standards, and recommendations to various stakeholders relating to labour rights including freedom of association and the effective recognition of the rights to collective bargaining; the elimination of all forms of forced labour and child labour; and other labour rights, including reasonable working hours and occupational health and safety. The Mining SWIA (and to some extent draft Oil Palm SWIA) found significant negative impacts of the sector on women and children.

Based on SWIA and other research, including for the 2017 Briefing Paper on Child Rights and Business, MCRB contributes on labour issues at workshops held by others, as well as giving 1:1 feedback to companies and other stakeholders. In October 2018, MCRB contributed to a discussion on child labour and the fishing industry, and provided an overview of the child labour situation in Myanmar, international standards for fisheries exports, particularly those concerning child labour and highlighted recommendations to businesses on identifying, avoiding, mitigating and remediating human rights impacts on children, and in particular child labour. MCRB also contributed to a workshop on child labour organised by the ILO, and promotes their guidance material, including the ILO’s Summary of Myanmar Labour Law. As part of the Centre’s responsible business seminars, a workshop was held with companies and the ILO on social dialogue (September 2018) and with companies and the IFC on how to build respectful and inclusive workplaces (May 2019).

MCRB has supported the Myanmar aspects of the work of its cofounder Institute of Human Rights and Business (IHRB) on migrant labour and its SE Asian regional team, including for multi-stakeholder events in Myanmar in May 2019. During the COVID-19 pandemic, MCRB contributed to their research on COVID-19 impacts on Myanmar migrant workers, particularly in Thailand (June 2020).

With ILO, MCRB continues to co-host quarterly meetings of multinational companies to discuss labour law reform, and other RBC issues (see above) The May 2020 meeting was an opportunity to discuss responsible business practices during COVID, and to draw attention to the Joint Action on COVID by signatories to the ACT alliance, as well as their Myanmar Freedom of Association (FoA) Guidelines which MCRB has posted on its website (available in English, Myanmar and Chinese). The FoA Guidelines aim to operationalise and contextualise what FoA means in Myanmar, based on international standards and the Myanmar legal framework, which is particularly relevant during COVID which has led to a number of labour disputes and dismissals including of trade unionists. As part of MCRB’s contribution to supporting remedy, MCRB’s Deputy
Director Hnin Wut Yee is an independent, member of a 3-person Monitoring Committee set up to monitor a May 2020 agreement to resolve a FoA dispute in a garment factory, together with a labour representative from Solidarity Center, and an employer representative from Myanmar Garment Manufacturers Association (MGMA).

However, MCRB’s main focus under the Labour Principles of the UNGC is on Principle 6, elimination of discrimination. Building on its 2017 Briefing Paper on Combatting Discrimination in the Workplace, MCRB has particularly focussed on disability and LGBT+ equality. MCRB has partnered with a number of organisations including Business Disability International (bdi), and recently entered into strategic partnerships with leading LGBT+ rights organisation Colors Rainbow as well as non-profit organisation the Myanmar Business Coalition for Gender Equality. During COVID-19, BCGE/MCRB presented webinars on Disability Inclusion in Crisis Response (with sign language interpretation) and LGBT+ equality.

On disability, following the multi-stakeholder workshop on promoting employment opportunities for people with disabilities which was co-hosted in November 2017 by MCRB and the ILO, MCRB, AAR Japan and the ILO organised a second workshop in March 2019. These conferences have helped connect businesses and disability organisations to promote employment of persons with disabilities. To aid employers, MCRB published a Handbook in December 2018, undertaken with the Association for Aid and Relief, Japan (AAR Japan) and the Department of Rehabilitation under Ministry of Social Welfare, Relief and Resettlement (MSRR). The Handbook aims to give practical advice for employers in Myanmar on how to create accessible employment opportunities and increase recruitment and job retention for persons with disabilities. The Handbook, and in particular the importance of inclusion and non-discrimination, was discussed in 2019 at a panel with the Department for International Development (DFID) Disability Inclusive Development Forum in Naypyitaw.

MCRB has particularly focussed on offering input on the Myanmar legal framework concerning the Rights of Persons with Disabilities with the aim of encouraging and facilitating companies to employ more persons with disabilities and introducing credible policy and regulatory measures for this. A policy options paper was also written and circulated by the MCRB and Japan Association for Aid and Relief (AAR Japan), on disability employment and quotas,(in En and MM). An orientation discussion was held in February 2020, together with the Chair of the Employment Sub-Committee, Director-General of the Department of Labour, U Win Shein, and around 100 business and disability organisation representatives. MCRB is also a member of the government’s Employment subcommittee.

During the COVID-19 lockdown, MCRB’s lead on business and disability, Myint Naing Kyaw was released to volunteer part-time with the ‘Myanmar Disabilities Alliance for COVID 19 Response’. Myint Naing Kyaw spoke about these activities in the MCRB/BCGE webinar, and highlighted impacts of the crisis on persons with disabilities including their employment.

On LGBT+ equality, in 2019 and in 2020, to raise awareness and celebrate the International Day Against Homophobia, Transphobia and Biphobia (IDAHOT), which is held annually on 17 May, MCRB encouraged companies in Myanmar both local and international to raise the LGBT+ flag. In 2020, thirty-one companies, together with another ten or more organisations in Myanmar raised their flag – a 50% increase compared to the previous year. They all flew a rainbow flag from their buildings or showed their support on social media and used the #IDAHOTMyanmar2020 Facebook ‘frame’ and hashtag.
In August 2019, a workshop with business, LGBT+ activists, lawyers and other experts, was co-organised with Colors Rainbow, Institute of Human Rights and Business with support from Open Society Foundations to discuss how businesses can support LGBT+ equality in Myanmar consistent with the UN Free and Equal Standards of Conduct.

Building on these discussions, Colors Rainbow and MCRB launched a new handbook (May 2020) on ‘LGBT+ Equality in the workplace: A Bilingual Resource for Employers’ (May 2020). Since its launch, the Guide has been downloaded more than 280 times and was discussed in the May 2020 MCRB/BCGE webinar.

MCRB has also spoken at other gender-focussed events, including speaking on a panel discussion on respectful workplaces at a session organised by IFC at Austcham Women leadership forum (March 2019), participating in the Roundtable Discussion on women participation in peacemaking process by Joint Peace Fund, joining a discussion on gender balance in business boards in Myanmar organised by the Norwegian Embassy, being one of the keynote speakers at a talk hosted by Women’s Professional Network discussion on Quotas for International Women’s Day (March 2020), and later that month, at Nordic Day which was celebrated at the Nordic Embassy, distributing a short leaflet detailing some of MCRB’s activities to promote gender equality in the workplace.

MCRB has also continued to strategise with other stakeholders and engage with government on the draft (Equality and) Harmony Law, draft Prevention of Violence against Women Law and the potential to encourage government to ratify ILO Convention C111 on Discrimination in the Workplace.

### Internal Implementation

MCRB aims to provide all its employees with a healthy working environment free from harassment or bullying. In the recruitment stage and while working at the Centre, MCRB does not discriminate on the grounds of gender, marital status, age, religion, physical ability, sexual orientation, HIV-status, political beliefs, or social class in the workplace. MCRB’s core staff have been around 70% female since 2016, including 80% of senior management. Currently, MCRB’s in-country team includes 15 staff members; 4 are male and 11 are female, and 1 has a disability. MCRB aims to widen opportunities for young Myanmar people of different backgrounds and ethnicities through ad hoc internships.

All MCRB staff, including consultants, interns and full-time employees have written contracts. Annual leave and maternity leave are in line with Myanmar law. MCRB provides insurance and health care benefits for its employees in the workplace and for business trips. MCRB complies with Myanmar laws on social security. All staff members at the MCRB are covered by the Social Security Board (SSB), which for all employees, covers any work injury not caused by employee negligence. Employee conduct that rises to the level of negligence is defined as that which includes intoxication during working hours or failure to employ due care when performing work duties. For financial years 2018/2019 and 2019/2020, MCRB collected and paid 2,865,000 Kyat in social security contributions (employer contribution 1,719,000 Kyat, employee contribution 1,146,000 Kyat).

On COVID-19, MCRB has actively been following the guidance from the World Health Organization (WHO), Myanmar Ministry of Health and Sports and the UK Embassy in Myanmar, among other reliable sources. The Centre has also been receiving guidance from its parent organisations the UK Institute for Human Rights and
Business (IHRB) and the Danish Institute for Human Rights (DIHR). Government regulations imposed in Myanmar included the necessity to work from home. Now that regulations have become more relaxed, MCRB was approved by the Ministry to re-open its office following Government inspection. MCRB employees have the choice to work from home or the office, as MCRB continues to recognise that flexible working arrangements may assist staff members to balance their work, personal and family needs, including meeting competing commitments. Staff are able to make use of flexible working arrangements including working from home and taking a study leave.

MCRB staff benefit from formal and on the job training. MCRB offers opportunities for work-related study leave and part-time higher education, particularly for junior staff. MCRB identifies opportunities for staff to take training courses in Myanmar and attachments/participation in events in other countries. During the period, professional development opportunities which MCRB funded participation of included:

- Participation in OECD meeting in Zambia (2018)
- Data Literacy trainings for mid-career professionals by Phandeeyar and funded by World Bank (2019)
- Responsible Production and Consumption Conference by UN Environment in Shanghai (2019)
- Attendance of the Obama Leaders Programme in Kuala Lumpur, Malaysia, organised by the Obama Foundation (2019)
- Workshop in Norway on CSO engagement with the petroleum sector (2019)
- Training/seminars on Anti-Money Laundering, Taxation and anti-corruption laws (2019)
- Attendance of a Roundtable discussion on Tourism in Germany (2019)
- Study trip on Anti-Corruption to Hawaii with Chemonics (USAid) (2020)
- EIA training in Hanoi and a discussion on environmental pollution in Osaka (2020)
- Burmese language and English language courses (French Institute, Aberdeen Pre-Intermediate, SOAS University), (2020)

Concerning its activities such as workshops, MCRB encourages non-discrimination and inclusiveness, regardless of gender, colour, race, nationality, sex, marital status, sexual orientation, HIV-status, disability, ethnicity, religious beliefs, social class or age, and aims to ensure accessibility including through provision of sign language or subtitled interpretation where necessary.

MCRB’s work is not location-specific, and this is one of the reasons the Centre consistently undertakes activities outside of Yangon. The gender mix varied at MCRB workshops between 2018-2020, depending on the stakeholders involved: on average there was about 40-50% female participation in MCRB’s workshops; at some workshops (especially those with a disability or discrimination focus involving HR Managers) female participation was up to 80%, whereas at others, mostly regional ones involving local activists, female participation was as low as 19%.
MCRB’S ACTIVITIES IN RELATION TO ENVIRONMENT

Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: Undertake initiatives to promote greater environmental responsibility; and
Principle 9: Encourage the development and diffusion of environmentally friendly technologies

External Implementation

MCRB’s approach to promoting responsible business includes a focus on environmentally sustainable business practice, based on a human rights perspective, and making use of Myanmar’s EIA process and the legal obligations within it, including for disclosure, which MCRB highlights to companies, whenever relevant.

Each SWIA has a chapter on the environment/biodiversity and its human rights impacts. The tourism, oil and gas and mining SWIAs have generated significant discussion about reducing negative environmental impacts, including through on the EIA process and associated safeguards (indigenous peoples, resettlement, IFC Performance Standards), leading to a variety of advocacy and capacity-building activities to strengthen the EIA process. During the reporting period, these have included:

- Support to Ministry of Natural Resources and Environmental Conservation (MONREC) on improving and finalising the translation of the draft EIA public participation guidelines;
- Contributing to work on improving the EIA process, by providing inputs into format of Environmental Compliance Certificates, including for artisanal and small-scale mining
- Commenting on the draft registration procedure for ‘3rd party’ EIA consultants to the Environmental Conservation Department, inter alia to ensure that the widest possible pool of international and Myanmar expertise is available to undertake EIA in Myanmar.

With support from the Leona M. and Harry B. Helmsley Charitable Trust, MCRB has been seeking to build understanding of the links between business, biodiversity, and human rights in Myanmar, particularly the right to livelihood, with the aim of raising awareness of how to avoid, reduce, mitigate and offset these in business activity. A suite of Briefing Papers on Biodiversity, Business and Human Rights in Myanmar including sectoral supplements was published (November 2018) together with Sally Johnson of Fairfields Consulting, who consulted a variety of Myanmar-based government and expert stakeholders, to raise awareness amongst business, civil society and government regulators, of how business activities in Myanmar impact on biodiversity and how this is linked to human rights, and in particular the right to livelihood. It links closely to the need for an effective system of environmental regulation, including SEA and EIA.

This set of Briefing Papers led inter alia in March 2019 and August 2019 to MCRB training officials from DICA, MONREC and line ministries working on investment and/or environmental conservation. The workshops focused on DICA’s role in screening investment proposals to meet the requirement to promote responsible investment, and how to align this with screening for the Environmental Impact Assessment (EIA) Procedure (by ECD).

Inputs to improve environmental sustainability of different sectors have included:
- **Tourism**, where the environmental impacts have been a particular focus of MCRB’s multi-stakeholder dialogues during the reporting period, including two multi-stakeholder workshops on responsible tourism in Kalaw in 2018 and Loikaw in 2019 and a workshop in Mrauk U (with UNESCO), as well as advocacy on the negative environment effects of sand mining for tourism-related construction. A multi-stakeholder workshop was due to be held in Dawei in 2020, which has been postponed until the following year because of the coronavirus pandemic.

- **Agriculture**, where in November 2018, MCRB submitted comments to the Agriculture, Livestock Breeding and Fishery Development Committee of Parliament to highlight the need for greater transparency, better enforcement of existing laws (such as the Pesticide Law), and the need for farmers to familiarise themselves with international certification standards such as GlobalGAP. MCRB also facilitated a panel discussion on large scale agri-business and rights of small holder farmers, based on MCRB’s work on land and findings from the oil palm field research, in a workshop on responsible agribusiness organised by Oxfam (2019) with a focus on the issue of illegal banana plantations in Kachin State. A workshop on responsible agriculture was held by ICCO (February 2020), where MCRB presented on responsible business practices.

- **Mining**, including a multi-stakeholder discussion (March 2019) on licensing and responsible practices and major environmental issues caused by gold mining in Sagaing Region.

EIA 101 and environmental impacts have been the topic of a number of MCRB capacity building workshops for **civil society organisations**, including with Vermont Law School, in Mandalay, Monywa, Taunggyi Loikaw, with Scholar Institute in Kyaukphyu in **September 2019**, as well as in Naypyitaw and Nyaungshwe, for government officials and Parliamentarians.

MCRB has supported capacity-building of local EIA consultants on issues such as public participation, social impacts, and biodiversity. The Centre contributed to the First International Conference on Environment and Sustainable Development held by the Myanmar Environmental Assessment Association (MEAA) in January 2020 with a presentation by Vicky Bowman on ‘How an EIA Can Contribute to Responsible Investment in Myanmar’ through promoting effective operational grievance mechanisms and by Hnin Wut Yee on the new Land Acquisition, Resettlement and Rehabilitation Law. During COVID-19 (June 2020), Vicky Bowman held a discussion with the Myanmar Environmental Assessment Association on what ‘CSR’ means for the EIA process, and how investments should address community development. Through dialogues and contact-sharing, MCRB also seeks to bring together EIA consultants and communities to make the public participation process more effective, such as in Taunggyi in **October 2018**, and Kyaukphyu in **October 2019**.

MCRB collaborates with, and contributes to the events of, other environmental NGOs and CSOs, as well as development partners, at local, national and regional level. Partners include Wildlife Conservation Society, Fauna & Flora International (FFI), World Wildlife Fund, Myanmar Green Network, ECODEV, FREDA, OIKOS, One Map Myanmar, Spectrum, Earthrights, Thant Myanmar, Scholar Institute, Metta, ECFDO, Air Quality Yangon, Biodiversity and Nature Conservation Association; and the programmes of the IFC/World Bank, United Nations Development Programme (UNDP), Asian Development Bank (ADB), Norwegian Environment Agency.

**Internal Implementation**

MCRB tries to reduce its use of resources, namely electricity, water, fuel, plastic and paper. This includes reuse of scrap paper, minimisation of printed material and paper copies, and sharing of soft copies as far as possible including through the website, bearing in mind that printed copies are still preferred by many external Myanmar stakeholders.
MCRB was an early supporter of Thant Myanmar, a grassroots movement fighting plastic pollution in Myanmar. The Centre took part in World Environment Day preparations and participated in Kalaw (Shan State) clean-up during the team retreat in June 2018. Since 2016, MCRB has been asking hotels where we hold events to work with us to #beatplasticpollution. In particular, the Centre has asked for them to reduce usage of plastic water bottles by offering clean, safe water in dispensers and jugs instead. To help other organisations who are committed to beating plastic pollution, the Centre shared the guidelines it provides to venues and has successfully encouraged others to use them. This has led to the approach now being offered by many hotels, and adopted by many other meeting organisers including ILO, leading to thousands of PET bottles being ‘saved’. The guidelines (in EN and MM) have been downloaded around 500 times, and circulated much more widely.

In July 2019, MCRB co-hosted a one-day workshop with Flora&Fauna International (FFI), Thant Myanmar and UNDP, with support from the German Embassy to discuss how to reduce plastic pollution in Myanmar, with a focus on reducing single-use plastics, attended by around 70 government officials, members of Parliament, business and civil society organisations including environmental and consumer groups.

MCRB’s waste is collected by Yangon City Development Committee (YCDC). The MCRB office uses the Bokashi bucket composting to separate waste, and recyclable materials are sold to a private collector who buys and collects papers and empty plastic bottles. To reduce its carbon footprint, MCRB arranges for participants to take buses or mini-buses to Naypyitaw, and seeks car sharing opportunities. MCRB also seeks to minimize face-to-face meetings and partners up with other workshops wherever possible.

Due to increased concern about the rising levels of air pollution in Yangon, in February 2019, MCRB installed a Purple Air Monitor at its office which feeds into AirVisual and allows for comparisons between Yangon and other cities’ air pollution levels. Daily levels can be tracked on PurpleAir Map. MCRB is also a member of Green Drinks Yangon, a Facebook community of people living in Yangon who are interested in discussing how adverse impacts on the environment can be mitigated. In May 2020, MCRB spoke to the Members about levels of air pollution and how it can be decreased. MCRB also sponsored a webinar (June 2020) held by local youth environmental campaign Air Quality Yangon discuss the causes and consequences of poor air quality in Yangon.

The amount of energy and paper used by the Centre on an annual basis, and the carbon output of MCRB’s yearly costs is in the table below. Electricity consumption at the MCRB office from July 2018 to June 2020 was broadly stable, between 1300 units and 1900 units. MCRB powers off its CanonIRC1325 printer daily, and keeps track of the carbon footprint using an online footprint calculator for printing. Further steps need to be taken to reduce unnecessary air conditioning, the main driver of electricity usage.
MCRB has posted reminders for switching off the lights and air conditioning when the rooms are vacant. Water is from ground water supplies and not yet monitored.

<table>
<thead>
<tr>
<th>Energy Consumption</th>
<th>Current (estimate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Energy (kWh)</td>
<td>41</td>
</tr>
<tr>
<td>Energy and paper (CO2-e) emissions (lb.)</td>
<td>1,890</td>
</tr>
<tr>
<td>Paper (lb.)</td>
<td>998</td>
</tr>
<tr>
<td>Energy and paper costs (USD)</td>
<td>750</td>
</tr>
</tbody>
</table>
MCRB’S ACTIVITIES IN RELATION TO ANTI-CORRUPTION

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

**External Implementation**

MCRB’s engagement on responsible business highlights the importance of individual and collective action on fighting corruption, paying tax, delivering good corporate governance, and being transparent.

**Pwint Thit Sa/Transparency in Myanmar Enterprises**

The flagship of this activity is the annual Pwint Thit Sa/Transparency in Myanmar Enterprises (TiME) report which focusses on corporate governance in Myanmar companies. Better corporate governance will support Myanmar’s achievement of Sustainable Development Goal (SDG) 16. (Indirectly, the Pwint Thit Sa report supports all SDGs, since businesses with good corporate governance and sustainability practices can contribute to the realisation of all the Goals).

Pwint Thit Sa/TiME assesses information disclosure on the corporate websites of Myanmar companies. It is intended to encourage increased corporate transparency by Myanmar businesses. This initiative, launched in 2014, has helped MCRB to begin dialogue on responsible business with significant players in the Myanmar economy, create positive peer pressure for change, and measure progress, including around anti-corruption practices.

Pwint Thit Sa remains one of MCRB’s most popular reports. The 2018 report was downloaded well over 2000 times with around 2000 hard copies distributed in total to stakeholders in, and visitors to, Myanmar, including government Ministers and officials, and parliamentarians. The 2019 report was downloaded over 5450 times with around 3300 hard copies distributed. The 2019 report received extensive media coverage, with over 30 media references known to MCRB, including in foreign media. It has also served as a reference point for many international organisations and companies conducting due diligence and has been used for a Myanmar Companies Year Book. A picture of the Pwint Thit Sa Report features on the ATM screens of UAB, a Myanmar bank that ranks highly in the Pwint Thit Sa 2019 report. Myanmar civil society organisations and journalists have also been interested in the report. MCRB has encouraged them to hold companies to account against the CG policies they publish, and to make use of disclosed information such as EIA to improve the design and environmental and social performance of investments.

For Pwint Thit Sa 2018, MCRB and its pro-bono partner Yever, a Myanmar business consultancy selected 182 companies, a significant increase from the last report that covered 100 companies. The 2019 Pwint Thit Sa report assessed 248 companies, again in partnership for the second time with Yever. Companies selected for the ranking included all those listed on the Yangon Stock Exchange, a number of ‘public’ companies, and significant privately-owned companies. Selection of companies was partly based on the ‘top taxpayers lists’ issued by the Internal Revenue Department. Companies not falling into these categories but who wish to be benchmarked are also able to volunteer; the option to volunteer remains open to other companies. Further details about the Pwint Thit Sa report this can be found on the MCRB website, together with previous Pwint Thit Sa reports from 2014, 2015 and 2016.
From 2018 onwards, MCRB and Yever decided to adopt a new approach for rating online information disclosure by companies, which used the scoring of the ASEAN Corporate Governance Scorecard (ACGS) which is widely used in the region. Four dimensions – corporate culture, corporate governance, sustainability management, communication and reporting – were assessed. The 2019 scorecard uses 69 of the most relevant criteria from the ASEAN Corporate Governance Scorecard together using 143 criteria, inter alia relating to global sustainability reporting standards. The additional performance criteria have meant that although average scores fell in 2019 compared to 2018 from 7% to 5%. Nonetheless, overall disclosure has improved.

Currently, the sixth Pwint Thit Sa report is being prepared, using the same criteria as in the previous two years. In partnership for the third time with Yever, the report is due to be published in December 2020. More than 270 companies are being assessed including all Myanmar banks, to reflect the higher standard of CG required of banks in Myanmar. Medium-sized and large companies who do not fall in the above categories are encouraged to volunteer to be benchmarked, and over a dozen companies have done so already, including companies that were listed in the UN Fact Finding Mission Report.

MCRB has used the report as the basis for advocacy on combatting corruption, including in speaking engagements. As part of the Learning Series of the Myanmar Institute of Directors (MIOD), a Breakfast Talk (March 2020) was held with Yever on recent developments in regulatory requirements for corporate disclosure in Myanmar including beneficial ownership.

MCRB has pursued advocacy on beneficial ownership in co-ordination with Global Witness, related to the Myanmar Companies Act and the Extractive Industries Transparency Initiative (EITI). MCRB encouraged DICA to use the new online Companies Registry MyCo in support of beneficial ownership disclosure, and submitted further comments to DICA (January 2020) on the disclosure of company information to address beneficial ownership (BO) information and politically exposed persons (PEPs). These comments draw on MCRB’s experience of assessing transparency of corporate information through Pwint Thit Sa.

The results of Pwint Thit Sa have also been presented at various anti-corruption focussed training workshops for business and others including a workshop as part of the Centre’s responsible business seminars, together with the Union of Myanmar Federation of Chambers of Commerce and Industry (UMFCCI), and with support from Coca Cola and Telenor in December 2018, and Responsible Business 101 workshops in Mawlamyaing and Hpaan in July 2019 and Myitkyina in October 2019, undertaken in partnership with UNDP and the FairBiz project (funded by the UK Prosperity Fund), two Youth Integrity Forums organised by the Anti-Corruption Commission with support from UNODC, and various training sessions for students.

MCRB has also highlighted the importance of media freedom in combatting corruption, including through a presentation at the Myanmar-Hong Kong Chamber of Commerce on how online disclosure of corporate information and constructive engagement with the media and other stakeholders can support a more healthy investment climate, and later co-authoring an OpEd for World Press Freedom Day with co-presenter Thompson Chau on why media freedom matters to business. MCRB frequently provides comments to journalists on corruption and corporate governance.
MCRB has collaborated increasingly closely with the Anti-Corruption Commission (ACC) since the appointment of new more active Commissioners in late 2017. Support to the Commission has included:

- Drafting and translating a set of principles for the ACC for companies to use in establishing anti-corruption programmes (as per the 3rd amendment to the Anti-Corruption Law). These were based on equivalent Thai NACC principles. They were adopted in October 2018, and MCRB also supported DICA to clarify its August 2018 statement on corruption that had caused concern among businesses, and refer to the ACC principles.
- Using these Principles as the basis for a **Handbook on Business Integrity for Myanmar Businesses**, launched in July 2020 in collaboration with the ACC, UMFCCI and UNDP. The Handbook gives suggestions to companies on how they can individually put those eight principles into practice, and how they can collectively work with others to do so. Also included are additional resources such as guidelines for a company’s codes of conduct, and gift policy.
- Organising a Voluntary Advisory Group (VAG) which advises the Chair of the Anti-Corruption Commission on implementing their strategy as it relates to the private sector, including his plan for ‘Corruption Prevention Units’ (CPUs) in Ministries.
- Providing suggestions on how to implement the 4th amendment of the Anti-Corruption Law

In addition to UNDP and UNODC, MCRB has collaborated with other organisations working on anti-corruption including the Centre for International Private Enterprise (CIPE), Transparency International, and the Chemonics/Promoting the Rule of Law team, and various CSOs including through the Access to Justice Initiative and a roundtable in Mandalay in February 2020. MCRB has also worked with Oxfam and Action Aid on tax policy reform. Businesses report that interaction with the tax office often requires facilitation payments. There is also significant underpayment of tax in Myanmar.

**Internal Implementation**

MCRB’s **internal Code of Conduct on Anti-Corruption**, based on the DCISM code and translated into Burmese, is published on the website.

In its ‘Responsible Business’ training for Myanmar companies, MCRB highlights importance of paying tax according to the law, given significant tax evasion in Myanmar. It also included publication of taxes paid as a point for scoring company performance in the Pwint Thit Sa/TIME report. As MCRB does not sell services or make income, MCRB does not pay income tax as an organisation. However, in 2018/2019 and the 2019 six month financial year (April-October), MCRB collected and paid a total of USD $ 45,734 personal income tax on behalf of its staff.
MEASURABLE OUTCOMES

MCRB has a Programme Document for 2019-2021, based on its Theory of Change (see above). Internally, MCRB submits quarterly activity reports and annual reports to donors against its targets; and holds bi-annual Donor Group meetings and maintains a rolling Forward Look of activities.

MCRB compiles meeting reports, which are generally published on MCRB’s website and circulated to stakeholders. MCRB collects feedback from participants after major workshops and uses these to improve workshop design; these generally reported that >80% of participants had their expectations met/exceeded. Comments are used to improve future meeting/workshop programmes. (NB although beneficiary/participant data is disaggregated by gender, feedback is not). In some cases, MCRB does a follow up survey to check how participants are using the knowledge that they acquired from the training in their organisations.

An independent 2018 evaluation was completed by ‘Social Terrain’, spending two weeks in Myanmar (May/June 2018) interviewing relevant stakeholders. The full report is available to on the MCRB website.

MCRB has a database of over 15,000 contacts from a variety of stakeholder groups. This is used for meeting invitations and distribution of newsletter and publications. To provide data on the use of MCRB’s written products/knowledge, MCRB tracks website hits including by country, and downloads of key reports on a quarterly basis (see Annex A). MCRB also tracks growth in social media followers (Annex B). MCRB carries out daily in-house media monitoring which is used to track news/events relevant to the Centre’s work, and tracks media mentions of the Centre.
# ANNEX A: DOWNLOADS OF MCRB PUBLICATIONS (CUMULATIVE AS OF 24 JULY 2020)

<table>
<thead>
<tr>
<th>Publication</th>
<th>Language/Content</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SECTOR WIDE IMPACT ASSESSMENTS (SWIA)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oil and Gas SWIA</td>
<td>Full report</td>
<td>6267</td>
</tr>
<tr>
<td>Oil and Gas SWIA</td>
<td>Burmese translation of main extracts</td>
<td>681</td>
</tr>
<tr>
<td>Tourism SWIA</td>
<td>Full report</td>
<td>6927</td>
</tr>
<tr>
<td>ICT SWIA</td>
<td>Full report</td>
<td>3955</td>
</tr>
<tr>
<td>Mining SWIA</td>
<td>Full report</td>
<td>3692</td>
</tr>
<tr>
<td><strong>BRIEFING PAPERS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Children</td>
<td>English</td>
<td>386</td>
</tr>
<tr>
<td></td>
<td>Myanmar</td>
<td>75</td>
</tr>
<tr>
<td>Discrimination</td>
<td>English</td>
<td>798</td>
</tr>
<tr>
<td></td>
<td>Myanmar</td>
<td>368</td>
</tr>
<tr>
<td>Land</td>
<td>English</td>
<td>2104</td>
</tr>
<tr>
<td><strong>PWINT THIT SA/TRANSPARENCY IN MYANMAR ENTERPRISES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pwint Thit Sa 2018</td>
<td>English</td>
<td>2000</td>
</tr>
<tr>
<td></td>
<td>Myanmar</td>
<td>396</td>
</tr>
<tr>
<td>Pwint Thit Sa 2019</td>
<td>English</td>
<td>5451</td>
</tr>
<tr>
<td></td>
<td>Myanmar</td>
<td>972</td>
</tr>
<tr>
<td><strong>CULTURE GUIDE</strong></td>
<td>English</td>
<td>1284</td>
</tr>
<tr>
<td></td>
<td>Myanmar</td>
<td>319</td>
</tr>
<tr>
<td></td>
<td>Chinese</td>
<td>176</td>
</tr>
<tr>
<td></td>
<td>Japanese</td>
<td>163</td>
</tr>
<tr>
<td><strong>DISABILITY HANDBOOK</strong></td>
<td>English</td>
<td>1754</td>
</tr>
<tr>
<td></td>
<td>Myanmar</td>
<td>779</td>
</tr>
<tr>
<td><strong>LGBT+ EQUALITY IN THE WORKPLACE GUIDE</strong></td>
<td></td>
<td>280</td>
</tr>
<tr>
<td><strong>BUSINESS INTEGRITY HANDBOOK</strong> (launched 28 July 2020)</td>
<td>English/Myanmar</td>
<td>N/A</td>
</tr>
</tbody>
</table>

# ANNEX B COMMUNICATIONS OUTREACH (CUMULATIVE, AS OF 30TH JULY, 2020)

<table>
<thead>
<tr>
<th>Platform</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email contact list</td>
<td>15,540</td>
</tr>
<tr>
<td>Facebook Page Likes</td>
<td>10,217</td>
</tr>
<tr>
<td>LinkedIn Followers</td>
<td>665</td>
</tr>
<tr>
<td>Website views</td>
<td>15,755</td>
</tr>
</tbody>
</table>