ANNEX 2

RECOMMENDED TOPICS FOR CORPORATE GOVERNANCE POLICIES

Each Board should decide what policies are necessary for the company in particular stage of corporate governance and business development. The list of topics provided below is indicative to get ideas for the board to consider when establishing corporate policies. Topics in bold are highly recommended.

1. **Anti-bribery and corruption prevention**
2. **Business continuity**
3. **Board nomination and selection**
4. Charities and donations
5. Community development and support
6. **Compliance**
7. **Corporate governance (defines how governance is functioning)**
8. **Conflict of interest**
9. **Diversity, equal opportunities and inclusion, Human rights**
10. **Dividends (listed, SOEs, MOEs)**
11. **Ethics, Responsible business conduct (RBC)**
12. **Fraud prevention**
13. **Information security**
14. Investment
15. **Key employees' succession**
16. **Remuneration (top executives, employees, board members)**
17. **Personal data protection, data retention**
18. **Performance evaluation of the governing bodies, individual directors and key executives**
19. **Procurement**
20. Project management oversight
21. R&D, Innovation
22. Related party transaction (may be part of a conflict of interest or ethics or other)
23. **Risk governance oversight**
24. **Safety at work, health, well-being and prevention of occupational risks**
25. **Stakeholder relationship**

26. **Supplier code of conduct**
27. **Sustainability (ESG);**
28. **Whistle-blower**
29. (for SOEs) Policy on the types of non-commercial services SOE can provide, and the rationale for provision of services and how such services are compensated
30. (for family owned) Family policies relating to family members' employment, transfer of shares, and CEO succession