**COMMENTS ON THE DRAFT MEMORANDUM CIRCULAR ON THE REVISED SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES AND THE SEC SUSTAINABILITY REPORTING FORM (SuRe FORM)**

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Company: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| **﻿Provisions on the Draft**  **Memorandum Circular/SuRe Form** | **Comments** | **Proposed Revision** |
| *For example:* |  |  |
| SuRe Form Additional Reminders | What if our company failed to indicate “0” or “N/A” in parts where disclosure is not applicable, is there a corresponding penalty? | The provision must state that it is mandatory to indicate “O” or “N/A” in parts where disclosure is not applicable, otherwise the submission shall be deemed incomplete or invalid. |
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