



CORPORATE GOVERNANCE AND FINANCE DEPARTMENT

NOTICE

TO : **PUBLICLY LISTED COMPANIES (PLCs)**

SUBJECT : IMPLEMENTATION OF THE REVISED SUSTAINABILITY
REPORTING GUIDELINES AND SUSTAINABILITY REPORT
(SuRe) FORM

DATE : 20 DECEMBER 2024

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In light of global advancements in sustainability reporting, jurisdictional timelines, and the stakeholder feedback relative to the Notice dated 04 October 2023 with the subject, "Request for Comments on the Draft Memorandum Circular on the Revised Sustainability Reporting Guidelines for Publicly Listed Companies (PLCs) and the SEC Sustainability Reporting Form (SuRe Form)," the Securities and Exchange Commission (SEC) has thoroughly continued its evaluation of the implementation of the abovementioned Draft Memorandum Circular.

With the objective of fostering meaningful and effective compliance among PLCs, the SEC hereby informs stakeholders that the Revised Sustainability Reporting Guidelines and the SuRe Form are planned for release in 2025, subject to the issuance of the relevant Memorandum Circular/s. The implementation of the new guidelines will follow a phased timeline, with compliance requirements staggered across tiers of PLCs to ensure a smooth transition.

For sustainability reports covering the year 2024, which are due in 2025, PLCs are advised to adhere to the guidelines set forth in SEC Memorandum Circular No. 4, Series of 2019, otherwise known as the "Sustainability Reporting Guidelines for Publicly Listed Companies."

For information and guidance.