

Preliminary View 1—Chapter 1

The IPSASB's view is that there is a need for global public sector specific sustainability reporting guidance.

Do you agree with the IPSASB's Preliminary View? **Yes, we agree, especially that public sector is responsible on implementing SDGs**

Preliminary View 2—Chapter 2

The IPSASB's experience, processes and relationships would enable it to develop global public sector specific sustainability reporting guidance effectively.

Do you agree with the IPSASB's Preliminary View? **Yes, committee for SDGs.**

If not, please provide your reasons.

Specific Matter for Comment 1—Chapter 3

If the IPSASB were to develop global public sector specific sustainability reporting guidance, please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritized by the IPSASB.

Large projects vs. social and environmental impacts:

- **Climate change as an essential goal**
- **What is the context of the report**
- **Timing of the report (every year, every 3 years...)**
- **Standards and benchmarking**
- **Governance on implementing SDGs (structure, strategic goals)**
- **enterprise of value (Project, firm)**
- **How to establish materiality**
- **Impact analysis (economic, social & financial, environment)**

Preliminary View 3—Chapter 3

If the IPSASB were to develop global public sector-specific sustainability reporting guidance it proposes applying the framework in Figure 5.

In developing such guidance, the IPSASB would work in collaboration with other international bodies, where appropriate, through the application of its current processes.

Do you agree with the IPSASB's Preliminary View? **Yes, there are many bodies involved in SDGs.**

If not, please provide your reasons, explaining what alternatives you would propose, and why.

Preliminary View 4—Chapter 3

If the IPSASB were to develop global public sector specific sustainability reporting guidance, it would address general sustainability-related information and climate-related disclosures as its first topics. Subsequent priority topics would be determined in the light of responses to this Consultation Paper as part of the development of its 2024-2028 Strategy.

Do you agree with the IPSASB's Preliminary View? **Yes**

If not, please provide your reasons, explaining which topics the IPSASB should prioritize instead, and why.

Preliminary View 5—Chapter 4

The key enablers identified in paragraph 4.2 are needed in order for the IPSASB to take forward the development of global public sector specific sustainability reporting guidance.

Do you agree with the IPSASB's Preliminary View? **Yes , diversity of countries to represent all regions.**

If not, please provide your reasons, identifying which of the proposed key enablers you disagree with, and why.

Specific Matter for Comment 2—Chapter 4

To what extent would you be willing to contribute financial or other support to the IPSASB for the development of global public sector specific sustainability reporting guidance? **We, limited resources, but can give any assistance needed when it is available.**