**Sustainability Disclosure Standards Committee (SDSC)**

**Submission form for potential implementation questions on HKFRS/IFRS S1 and S2**

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| **Submission date** | Click here to enter a date. |
| **Name** | Click here to enter text. |
| **Title** | Click here to enter text. |
| **Organisation** | Click here to enter text. |
| **Location (city)** | Click here to enter text. |
| **Email address** | Click here to enter text. |
| **Industry(ies) affected**  | Click here to enter text. |
| **Stakeholder group** | Choose an item or  |
|  | Other (Please specify) |

Note: the above information will **not** be disclosed publicly. The contact information is necessary in case project staff requires more information from submitters.

All information provided in this form will only be used for the purpose of the administration of your submission. The provision of the personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your submission. Data collected may be accessible by the Institute’s officers, persons or committees processing the submission and related matters. In addition, the Institute may use the collected data for statistical research and analysis and for other uses internally.

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**(i) Background/context of the issue**

Click here to enter text.

**(ii) Why the question is expected to be pervasive?**

Click here to enter text.

**(iii) Analysis of the issue, including:**

* **The different views on how HKFRS/IFRS S1 and/or S2 could be applied to the issue; and**
* **Justification for the different views by reference to the relevant paragraphs of HKFRS/IFRS S1 and/or S2.**

Click here to enter text.

In addition to this form, attachments (such as technical analysis memos) may be included with the submission. Please do not include any confidential information in your submission. The question asked, paragraph references as well as analysis and relevant information from attachments will be made available on the HKICPA website to assist other stakeholders with implementation. Meeting discussion summaries will also be published on the HKICPA website. Email the completed form (including any attachments) to: hksdsig@hkicpa.org.hk