

Hello Ozge and Sara,

It was nice discussing with you.

Attached I am sending a file containing comments from members of the Finance & Banking Network at AVSE Global (<https://www.avseglobal.org/>), which I chair. Below you find my other general comments after reading the guidelines.

1. The establishment of specialized committees and their roles have been defined well. However, this is less clear about the role of the sustainability committee.
2. The reporting on the sustainability of SOEs should come under the direct monitoring of sustainability and audit committees.
3. Female director's appointment has been discussed however inclusion of females in various committees has not been stressed. This may provide an opportunity to appoint females for tokenism purposes.

Best,
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