

Jenny Ng

From: Virginia Lam [queries@hktrustees.com]
Sent: Thursday, July 26, 2018 8:10 PM
To: P.T. Comment Letter
Cc: ComMem-LAU Ka Shi
Subject: Invitation to comment on IASB Discussion Paper DP/2018/1 Financial Instruments with Characteristics of Equity

Attn: Standard Setting Department

Dear Christina,

Thank you for your invitation to comment on IASB Discussion Paper DP/2018/1 Financial Instruments with Characteristics of Equity.

As the consultation on IASB discussion paper relates to IAS32 re Company that issues financial instruments and would not be relevant to funds and pension, we will not submit any comment this time.

Regards,
Virginia Lam
Administrator, HKTA