



香港中華煤氣有限公司  
The Hong Kong and China Gas Company Limited

8 May 2020

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Your Ref: C/FRSC

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

g. 12K.  
→ S9D

Attention: Mr Chris Joy

Dear Sir,

**Response to Invitation to Comment on IASB Exposure Draft  
ED/2020/1 Interest Rate Benchmark Reform – Phase 2 (Proposed Amendments to IFRS 9,  
IAS 39, IFRS 7, IFRS 4 and IFRS 16)**

On behalf of the Hong Kong and China Gas Company Ltd, I am writing to respond to your invitation to comment on the IASB Exposure Draft ED/2020/1 dated 16 April 2020.

We are in support of the proposed amendments set out in ED/2020/1, which in principle give some relief to preparers of financial statements to account for impacts as a result of the market-wide reform of interest rate benchmarks, without compromising the usefulness of the financial statements prepared in accordance with International Financial Reporting Standards.

Thank you for your kind attention.

Yours faithfully,

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John HO Hon Ming  
Chief Financial Officer and Company Secretary

Cc: Ms Anna Luk, Mr Chaplin Ho and Mr Martin Yip