



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

RECEIVED
22 FEB 2021

BY: 

19 February 2021

Your Ref: C/FRSC

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

Attention: Ms. Cecelia Kwei

Dear Madam,

**Response to Invitation to Comment on IASB Exposure Draft
ED/2021/2 Covid-19-Related Rent Concessions beyond 30 June 2021 (Proposed amendment
to IFRS 16 Leases)**

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/2021/2 dated 16 February 2021.

We are in support of the proposed amendments set out in ED/2021/2, which extend the relief for lessees to cover Covid-19-related rent concessions that reduce only lease payments due on or before 30 June 2021 to 30 June 2022, responding to the current Covid-19 pandemic situation.

Thank you for your kind attention.

Yours faithfully,



John HO Hon Ming
Executive Director, CFO and Company Secretary

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