

香港特別行政區政府
財經事務及庫務局
財經事務科
香港金鐘道六十六號
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FINANCIAL SERVICES BRANCH
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THE TREASURY BUREAU
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本函檔號 OUR REF.: ACCT/4/1 (2020)
來函檔號 YOUR REF.: C/FRSC

29 December 2020

Ms Cecilia Kwei
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Kwei,

**Invitation to Comment on IASB Request for Information
Post-implementation Review of IFRS 10 *Consolidated Financial
Statements*, IFRS 11 *Joint Arrangements* and IFRS 12 *Disclosure of
Interests in Other Entities***

I refer to your letter dated 17 December 2020 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Request for Information. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Gillian Chan'.

(Miss Gillian Chan)
for Secretary for Financial Services and the Treasury