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19 FEB 2021

(Attn.: Ms. Cecilia Kwei)

Dear Cecilia,

Invitation to Comment

I refer to your letters dated 17.12.2020 and 21.12.2020.

From the insolvency perspective, we have no comments on the following:-

- (i) IASB Discussion Paper DP/2020/2 *Business Combinations under Common Control*;
- (ii) 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*; and
- (iii) IASB Exposure Draft ED/2020/4 *Lease Liability in a Sale and Leaseback (Proposed amendment to IFRS 16)*.

Yours sincerely,

(Miss Karina Shing)
for Official Receiver