

2 July 2021

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

Your Ref.: C/FRSC

Dear Sir/ Madam,

Comment on the IFRS Foundation Exposure Draft Proposed Targeted Amendments to the IFRS Foundation Constitution to Accommodate an International Sustainability Standards Board to Set IFRS Sustainability Standards

ACCA is consolidating inputs from our global forum members and will further reconcile with internal and external experts for a final response to be submitted directly to IFRS. We are happy to share the final version in due course.

Yours faithfully,



Ernest Wong
ACCA Hong Kong Chairman 2020-21

