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- 8 JUL 2021

(Attn.: Ms. Cecilia Kwei)

Dear Cecilia,

Invitation to Comment

I refer to your letters dated 23.6.2021.

From the insolvency perspective, we have no comments on the IFRS Interpretations Committee Tentative Agenda Decisions.

- (1) TLTRO III Transactions (IFRS 9 *Financial Instruments* and IAS 20 *Accounting for Government Grants and Disclosure of Government Assistance*); and
- (2) Economic Benefits from Use of a Windfarm (IFRS 16 *Leases*)

Yours sincerely,


(Miss Karina Shing)
for Official Receiver