

香港特別行政區政府  
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財經事務科  
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FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
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GOVERNMENT OF THE HONG KONG  
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本函檔號 OUR REF.: ACCT/4/1 (2021)  
來函檔號 YOUR REF.: C/FRSC

21 April 2022

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

Dear Sir/Madam,

**Invitation to Comment on the International Sustainability Standards  
Board Exposure Draft IFRS S1 *General Requirements for Disclosure of  
Sustainability-related Financial Information*;  
and Exposure Draft IFRS S2 *Climate-related Disclosures***

I refer to your letter dated 4 April 2022 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Drafts. 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', written in a cursive style.

(Miss Gillian Chan)

for Secretary for Financial Services and the Treasury