



THE  
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OF HONG KONG  
香港律師會

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BY POST

11 May 2022

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

Dear Sirs,

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

Thank you for your email on 6 April 2022.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam  
Assistant Director, Practitioners Affairs

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