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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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By Email

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***

Thank you for your email of 6 April 2022 inviting our comments on Exposure Draft IFRS S1 and Exposure Draft IFRS S2.

Exposure Draft IFRS S1 sets out the overall requirements for disclosing sustainability-related financial information about an entity's significant sustainability-related risks and opportunities so as to provide the market with a complete set of sustainability-related financial disclosures. Exposure Draft IFRS S2 sets out the specific requirements for the identification, measurement and disclosure of climate-related financial information. We generally support the issue of the two IFRS Sustainability Disclosure Standards which could facilitate investors to assess an entity's enterprise value. Insofar as tax administration is concerned, we have no comments on the Exposure Drafts and the questions posed therein.

We are grateful for the opportunity to provide our comments on the Exposure Drafts.

Yours faithfully,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue

IR 678(1) (9/2018)

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