

**From:** [hkicpa\\_ia](mailto:hkicpa_ia)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)  
**Subject:** Invitation to Comment on IASB Exposure Draft  
**Date:** Monday, 12 June 2023 10:52:07 am

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Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

**Invitation to Comment on International Accounting Standards Board (IASB) Exposure Draft**

**Amendments to the Classification and Measurement of Financial Instruments (Proposed Amendments to IFRS 9 and IFRS 7)**

I refer to your letter of 23 March 2023 inviting us to comment on the captioned consultation document.

We appreciate the initiative of the IASB to clarify IFRS 9 requirements such as assessing contractual cash flow characteristics of environmental, social and governance (ESG)-linked features. We have carefully studied the Exposure Draft and have no comments from insurance perspective.

Thank you for giving us the opportunity to comment on the consultation document.

Yours faithfully,

Tony Chan

Associate Director

Policy and Development Division

Insurance Authority

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**From:** P.T. Comment Letter  
**Sent:** Thursday, 23 March, 2023 4:51 PM  
**Subject:** Invitation to Comment on IASB Exposure Draft

Dear Sir/Madam,

**Invitation to Comment on International Accounting Standards Board (IASB) Exposure Draft**

***Amendments to the Classification and Measurement of Financial Instruments (Proposed Amendments to IFRS 9 and IFRS 7)***

We are writing to seek your organization's comments on the captioned IASB Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Exposure Draft by **12 June 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

**CPA:** *The Success Ingredient*

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