

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: RE: Invitation to Comment on International Accounting Standards Board Exposure Draft on Business Combinations—Disclosures, Goodwill and Impairment (Proposed amendments to IFRS 3 and IAS 36)
Date: Monday, 3 June 2024 5:14:36 pm

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

Invitation to Comment on International Accounting Standards Board Exposure Draft

Business Combinations—Disclosures, Goodwill and Impairment **(Proposed amendments to IFRS 3 and IAS 36)**

I refer to your letter of 15 March 2024 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments with respect to insurance perspective.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

From: P.T. Comment Letter
Sent: Friday, 15 March, 2024 4:16 PM
Subject: Invitation to Comment on International Accounting Standards Board Exposure Draft on Business Combinations—Disclosures, Goodwill and Impairment (Proposed amendments to IFRS 3 and IAS 36)

Dear Sir/Madam,

Invitation to Comment on International Accounting Standards Board Exposure Draft

Business Combinations—Disclosures, Goodwill and Impairment (Proposed

amendments to IFRS 3 and IAS 36)

We are writing to seek your organization's comments on the captioned 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 **3 June 2024**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*

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