

**From:** [HKTA Secretariat](#)  
**To:** [P.T. Comment Letter](#)  
**Subject:** RE: Invitation to Comment on ISSB Exposure Draft Amendments to Greenhouse Gas Emissions Disclosures Proposed amendments to IFRS S2  
**Date:** Friday, 2 May 2025 11:38:39  
**Attachments:** [image001.jpg](#)

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Dear Sir/Madam,

Greetings from HKTA.

Thank you for your invitation. We do not have comments on the ISSB Exposure Draft Amendments to Greenhouse Gas Emissions Disclosures Proposed amendments to IFRS S2.

Best regards,



Hong Kong Trustees' Association  
Tel: 3511 6030  
Email: [queries@hktrustees.com](mailto:queries@hktrustees.com)  
Website: [www.hktrustees.com](http://www.hktrustees.com)  
Address: 7/F, Grand Millennium Plaza, 181 Queen's Road Central, Central

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From: P.T. Comment Letter <[commentletters@hki CPA.org.hk](mailto:commentletters@hki CPA.org.hk)>  
Sent: Tuesday, April 29, 2025 4:44 PM  
Subject: Invitation to Comment on ISSB Exposure Draft Amendments to Greenhouse Gas Emissions Disclosures Proposed amendments to IFRS S2

Dear Sir/Madam,

**Invitation to Comment on ISSB Exposure Draft Amendments to Greenhouse Gas Emissions Disclosures Proposed amendments to IFRS S2**

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

The full Exposure Draft can be accessed on the [HKICPA website](#).

We would be grateful for your comments on the Exposure Draft by **27 May 2025**.

Thank you.

Yours faithfully,  
Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
CPA: *The Success Ingredient*