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31 MAY 2017

(Attn.: Ms. Christina Ng)

Dear Christina

**Invitation to Comment**

I refer to your letters dated 7.4.2017 and 17.5.2017.

From the insolvency perspective, we have no comments on the following :

- IASB Discussion Paper DP/2017/1 *Disclosure Initiative – Principles of Disclosure*
- ✓ IASB Exposure Draft ED/2017/2 *Improvements to IFRS 8 Operating Segments*  
(Proposed amendments to IFRS 8 and IAS 34)
- IESBA Exposure Draft *Proposed Application Material Relating to:*
  - (a) *Professional Skepticism – Linkage with Fundamental Principles; and*
  - (b) *Professional Judgement – Emphasis on Understanding Facts and Circumstances*

Yours sincerely,

  
(Jason Chu)  
for Official Receiver