

19 August 2021

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Your Ref.: C/FRSC

Dear Sir/ Madam,

Comment on IASB Exposure Draft ED/2021/8 *Initial Application of IFRS 17 and IFRS 9 - Comparative Information (Proposed amendment to IFRS 17)*

ACCA is consolidating inputs from our global forum members and will further reconcile with internal and external experts for a final response to be submitted directly to IFRS. We are happy to share the final version in due course.

Yours faithfully,



Ernest Wong
ACCA Hong Kong Chairman 2020-21

