

31 March 2021

Our Ref: INS/TEC/13/11/ Pt. XXIII

By email

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

(Attn: Ms Cecilia Kwei, Director, Standard Setting)

Dear Ms Kwei,

**Invitation to Comment on IASB Request for Information
Post-implementation Review of IFRS 10 Consolidated Financial Statements,
IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Entities**

I refer to your letter of 17 December 2020 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

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

Yours sincerely,



Tony Chan
Associate Director
Policy and Development Division
Insurance Authority