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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 the IFRS Foundation Exposure Draft
Proposed Targeted Amendments to the IFRS Foundation Constitution to
Accommodate an International Sustainability Standards Board to Set IFRS
Sustainability Standards**

I refer to your letter of 4 May 2021 inviting us to comment on the captioned consultation document.

The development of a global set of sustainability reporting standards echoes the green and sustainable finance strategy developed by the Green and Sustainable Finance Cross-Agency Steering Group which Insurance Authority is one of the members.

We appreciate the initiative of the IFRS Foundation and support the proposal to establish the new International Sustainability Standards Board for developing the IFRS sustainability standards. We have carefully studied the consultation document and have no further comments.

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

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Tony Chan', with a stylized flourish at the end.

Tony Chan
Associate Director
Policy and Development Division
Insurance Authority