

10 February 2022

Our Ref: INS/TEC/14/11/ 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 Exposure Drafts
ED/2021/9 Non-current Liabilities with Covenants (Proposed amendments to IAS 1)
ED/2021/10 Supplier Finance Arrangements (Proposed amendments to IAS 7 and
IFRS 7)**

I refer to your letter of 1 December 2021 inviting us to comment on the captioned consultation documents.

We have carefully studied the Exposure Drafts and have no comments.

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

Yours sincerely,



Tony Chan
Associate Director
Policy and Development Division
Insurance Authority