

From: [FSB Enquiry/FSB](#)
To: [P.T. Comment Letter](#)
Subject: Re: Invitation to Comment on IASB Exposure Draft
Date: Monday, 11 December 2023 6:21:52 pm
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)

Dear Sir/Madam,

I refer to your email dated 30 November 2023 to the Financial Services and the Treasury Bureau.

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Financial Services Branch 財經事務科

Financial Services and the Treasury Bureau 財經事務及庫務局

The Government of the Hong Kong Special Administrative Region 香港特別行政區政府

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From: P.T. Comment Letter <commentletters@hki CPA.org.hk>

Sent: Thursday, November 30, 2023 5:10 PM

Subject: Invitation to Comment on IASB Exposure Draft

Dear Sir/Madam,

Invitation to Comment on International Accounting Standards Board (IASB) Exposure Draft

Financial Instruments with Characteristics of Equity (Proposed Amendments to IAS 32, IFRS 7 and IAS 1)

We are writing to seek your organization's comments on the captioned IASB Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

<https://www.hki CPA.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Exposure Draft by **19 February 2024**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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