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8 January 2015

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Dear Mr. Riley,

Invitation to Comment on IASB Exposure Draft ED/2014/5 Classification and Measurement of Share-based Payment Transactions (Proposed Amendments to IFRS 2)

I refer to your letter dated 18 December 2014 and your invitation for comments on the above Exposure Draft.

It is noted that the said Exposure Draft involves technical aspects in relation to financial statements, which our Committees consider that they may not have the relevant expertise to comment. Nevertheless, the effort taken by you is much appreciated.

Yours sincerely,



Ivy Chow

Assistant Director of Practitioners Affairs

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