

**From:** [hkicpa\\_ia](mailto:hkicpa_ia)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)  
**Subject:** RE: Invitation to Comment on IASB Exposure Draft Climate-related and Other Uncertainties in the Financial Statements  
**Date:** Thursday, 17 October 2024 6:30:16 pm

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Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

## **Invitation to Comment on IASB Exposure Draft Climate-related and Other Uncertainties in the Financial Statements**

I refer to your letter of 1 August 2024 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments with respect to insurance perspective.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

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**From:** P.T. Comment Letter <commentletters@hkiipa.org.hk>

**Sent:** Thursday, 01 August, 2024 3:43 PM

**Subject:** Invitation to Comment on IASB Exposure Draft Climate-related and Other Uncertainties in the Financial Statements

Dear Sir/Madam,

**Invitation to Comment on IASB Exposure Draft Climate-related and Other Uncertainties in the Financial Statements**

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.hkiipa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Exposure Draft by 17 October 2024.

Thank you.

Yours faithfully,  
Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
CPA: *The Success Ingredient*

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