

From: [FSB Enquiry/FSB](#)
To: [P.T. Comment Letter](#)
Subject: Re: Invitation to Comment on International Accounting Standards Board Exposure Draft on Business Combinations—Disclosures, Goodwill and Impairment (Proposed amendments to IFRS 3 and IAS 36)
Date: Thursday, 21 March 2024 6:23:27 pm
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.gif](#)

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Dear Sir/Madam,

I refer to your email dated 15 March 2024 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.

Regards,

(Miss Gillian CHAN)

for the Permanent Secretary for Financial Services and the Treasury

(Financial Services)

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

Email: enq@fstb.gov.hk

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

Sent: Friday, March 15, 2024 4:16 PM

Subject: Invitation to Comment on International Accounting Standards Board Exposure Draft on Business Combinations—Disclosures, Goodwill and Impairment (Proposed amendments to IFRS 3 and IAS 36)

Dear Sir/Madam,

Invitation to Comment on International Accounting Standards Board Exposure Draft

Business Combinations—Disclosures, Goodwill and Impairment (Proposed amendments to IFRS 3 and IAS 36)

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

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

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

We would be grateful for your comments on the Exposure Draft by **3 June 2024**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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