

## Comparison between HK Financial Reporting Standards and International Financial Reporting Standards as at 1 January 2010

	Title	IASB equivalent	Differences in Transitional Provisions	Differences in Effective Dates	Other Textual Differences
FRAMEWORK	<a href="#">Framework for the Preparation and Presentation of Financial Statements</a>	IASB Framework	N/A	N/A	Minor textual differences – no practical effect.





























































