



香港黃竹坑香業道41號19樓  
19<sup>th</sup> Floor, 41 Heung Yip Road, Wong Chuk Hang, Hong Kong.  
電話Tel : (852) 3899 9983 電郵Email : enquiry@ia.org.hk  
傳真Fax : (852) 3899 9993 網址Website : www.ia.org.hk

11 October 2019

Our Ref: INS/TEC/13/11/ Pt. XXIII

By Post

Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

(Attn: Ms Christina Ng, Director, Standard Setting)

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft  
ED/2019/6 Disclosure of Accounting Policies**

I refer to your letter of 9 August 2019 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.