

Jenny Ng

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**From:** Lau Ka Shi [lau.kashi@bcthk.com]  
**Sent:** Saturday, January 19, 2019 10:36 PM  
**To:** Christina Ng; P.T. Comment Letter  
**Cc:** Wong Gwen  
**Subject:** Invitation to comment on IASB Exposure Draft  
**Attachments:** IASB EXPOSURE DRAFT ED20182.pdf

To: HKICPA

From: HKTA

We have read through the draft and noted that the proposed amendments are most relevant for companies in the manufacturing, construction and services sectors, and may result in some companies recognizing costs earlier than previously. It is not unlikely to be relevant to funds and pensions.

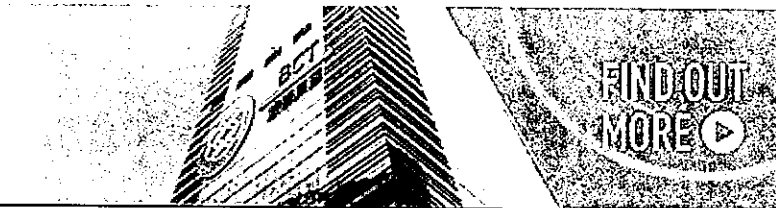
Contact:  
Ka Shi Lau  
Vice Chairman and Pensions & Funds Subcommittee  
Hong Kong Trustees' Association


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