

Joni Kan Wing Yan

From: info <info@hkab.org.hk> on behalf of HKAB <info@hkab.org.hk>
Sent: Thursday, January 27, 2022 11:30 AM
To: P.T. Comment Letter
Subject: IASB Exposure Draft ED/2021/9 Non-current Liabilities with Covenants (Proposed Amendments to IAS 1)

Dear Ms Kwei

Thank you for your letter dated 1 December 2021 inviting the Association's comments on the captioned consultation. After consulting members of HKAB's Financial Reporting Committee, we do not have any comments on them.

For any questions, please contact our Deputy Senior Manager, Ms Emily Ngan (email: emilyngan@hkab.org.hk / tel: 2526 6080) or our Senior Business Executive, Mr Aiden Lee (email: aidenlee@hkab.org.hk / tel: 2567 3611).

Best regards

Boey Wong
Secretary

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