



THE  
**LAW SOCIETY**  
OF HONG KONG  
香港律師會

**115<sup>th</sup>**  
ANNIVERSARY

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
CENTRAL · HONG KONG DX-009100 Central 1  
香港中環德輔道中71號  
永安集團大廈3字樓

TELEPHONE (電話): (852) 2846 0500  
FACSIMILE (傳真): (852) 2845 0387  
E-MAIL (電子郵件): sg@hklawsoc.org.hk  
WEBSITE (網頁): www.hklawsoc.org.hk

Our Ref : COM  
Your Ref :  
Direct Line :

**President**

會長  
C. M. CHAN  
陳澤銘

**Vice-Presidents**

副會長  
Amirali B. NASIR  
黎雅明  
Roden M.L. TONG  
湯文龍  
Christopher K.K. YU  
余國堅

**Council Members**

理事  
Melissa K. PANG  
彭韻儀  
Warren P. GANESH  
莊偉倫  
Careen H.Y. WONG  
黃巧欣  
Calvin K. CHENG  
鄭偉邦  
Kenneth LAM  
林洋鎰  
Janet H.Y. PANG  
彭皓昕  
Davyd WONG  
黃耀初  
Jimmy K.H. CHAN  
陳國豪  
Tom K.M. FU  
傅嘉綿  
Ronald K.N. SUM  
岑君毅  
Justin H.Y. YUEN  
袁凱英  
Simon J. McCONNELL  
馬康利  
Pak Sun HAU  
侯百榮  
Hin Han SHUM  
岑顯恆  
Vincent S.K. TSO  
曹紹基

**Secretary General**

秘書長  
Heidi K.P. CHU  
朱潔冰

**Deputy Secretary General**

副秘書長  
Kenneth W.K. FOK  
霍永權  
Wendy Y.W. LEE  
李昱穎

COM

21 February 2023

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

Dear Sirs,

**Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, Audits of Group Financial Statements of the Proposed ISA for Audits of Financial Statements of Less Complex Entities**

Thank you for your email on 1 February 2023.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam  
Assistant Director, Practitioners Affairs

P3

7069869

BY POST