

From: [info](#) on behalf of [HKAB](#)
To: [P.T. Comment Letter](#)
Cc: [HKAB](#)
Subject: Re: Invitation To Comment On IFRS Interpretations Committee Tentative Agenda Decision
Date: Monday, 16 October 2023 11:28:08 am

Dear Ms. Kwei

Thank you for your email dated 21 September 2023 inviting the Association's comments on the captioned Tentative Agenda Decision. After consulting members of HKAB's Financial Reporting Committee, we do not have any opposing comments on the Tentative Agenda Decision and have no additional comments to raise at this stage.

If you have any questions, please contact the Secretariat (info@hkab.org.hk / Mr. Brian Lau at 2526 8877).

Best Regards

Alieza Chan
Secretary

The Hong Kong Association of Banks
Room 525, Prince's Building, Central, Hong Kong
Telephone (852) 2521 1169 Facsimile (852) 2868 5035
Website: www.hkab.org.hk
E-mail: info@hkab.org.hk

Confidential Communication

This e-mail and any files transmitted with it are confidential and are intended solely for the addressee. It may contain legally privileged information. If you are not the intended recipient, you are hereby notified that any use, disclosure, copying, printing, forwarding or dissemination of this e-mail is strictly prohibited. If you have received this e-mail in error, please notify the sender by reply e-mail, collect telephone or facsimile and immediately delete it from your system.

From: "P.T. Comment Letter"
To: undisclosed-recipients;;
Date: 09/21/2023 02:12 PM
Subject: Invitation To Comment On IFRS Interpretations Committee Tentative Agenda Decision

Dear Sir/Madam,

Invitation To Comment On IFRS Interpretations Committee Tentative Agenda Decision

We are writing to seek your organization's comments on the captioned Tentative Agenda Decision.

The full Tentative Agenda Decision can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Tentative Agenda Decision by **16 October 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*