

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Subject: RE: Invitation to Comment on IASB Exposure Draft (ED) Annual Improvements to IFRS Accounting Standards - Volume 11
Date: Friday, 10 November 2023 5:02:08 pm

Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

Invitation to Comment on IASB Exposure Draft (ED) Annual Improvements to IFRS Accounting Standards - Volume 11

I refer to your letter of 15 September 2023 inviting us to comment on the captioned consultation document.

We have carefully studied the consultation document and have no comments with respect to insurance perspective.

Thank you for giving us the opportunity to comment on the consultation document.

Yours faithfully,

Tony Chan

Associate Director

Policy and Development Division

Insurance Authority

From: P.T. Comment Letter
Sent: Friday, 15 September, 2023 3:13 PM
Subject: Invitation to Comment on IASB Exposure Draft (ED) Annual Improvements to IFRS Accounting Standards - Volume 11

Dear Sir/Madam,

Invitation to Comment on IASB Exposure Draft (ED) *Annual Improvements to IFRS Accounting Standards – Volume 11*

We are writing to seek your organization's comments on the captioned Exposure Draft.

The full Exposure Draft 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 Exposure Draft by **10 November 2023**. Thank you.

Yours faithfully,
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
CPA: *The Success Ingredient*

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