

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限制牌照銀行及接受存款公司公會)

18 May 2026

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F., Wu Chung House
213 Queen's Road East, Hong Kong

Dear Sir / Madam,

**Invitation to Comment on the IAASB's Post-Implementation Review of ISA 540 (Revised),
Auditing Accounting Estimates and Related Disclosures – Public Consultation Survey**

Thank you for your email of 24 February 2026 (Tuesday) consulting our Association members on the captioned subject.

We would like to let you know that our Association members have no comments on your captioned issue.

Thank you for your kind attention.

Yours Sincerely



Angelina Choy

Office Administrator