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）

16 October 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 Exposure Draft Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (Revised)

Thank you for your email of 24 July 2026 (Friday) 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

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