

# 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)

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13 December 2024

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 Exposure Draft on Proposed Amendments to HKSA 700 (Revised), Forming an Opinion and Reporting on Financial Statements and Proposed Conforming and Consequential Amendments to Other Hong Kong Standards on Auditing and Other Non-authoritative Materials**

Thank you for your email of 18 November 2024 (Mon) 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  
Secretary & Administrative Assistant