

From: [info](#) on behalf of [HKAB](#)
To: [P.T. Comment Letter](#)
Cc: [HKAB](#)
Subject: Re: Invitation to Comment on International Accounting Standards Board Exposure Draft Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard
Date: Monday, 24 June 2024 4:29:50 pm

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Dear Ms. Kwei,

Thank you for your email dated 3 April 2024 inviting the Association's comments on the captioned Exposure Draft. After consulting members of HKAB's Financial Reporting Committee, we do not have any opposing comments on the Exposure Drafts and have no additional comments to raise at this stage.

If you have any questions, please contact the Secretariat (info@hkab.org.hk / Ms. Tavy Ting at 2567 1363).

Best Regards

Queenie Wong
Secretary

The Hong Kong Association of Banks
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From: "P.T. Comment Letter" <commentletters@hkiipa.org.hk>
To: undisclosed-recipients;
Date: 03/04/2024 04:34 pm
Subject: Invitation to Comment on International Accounting Standards Board Exposure Draft Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard

Dear Sir/Madam,

Invitation to Comment on International Accounting Standards Board Exposure

Draft

Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard

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 **25 June 2024**.

Thank you.

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