From:	info on behalf of <u>HKAB</u>
То:	P.T. Comment Letter
Cc:	HKAB
Subject:	Re: Invitation to Comment on IFRS Foundation Exposure Draft Proposed Amendments to the IFRS Foundation Due Process Handbook
Date:	Friday, 14 February 2025 17:51:31
Attachments:	<u>ATT00001.ipq</u>

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Dear Ms Kwei

Thank you for your email dated 20 December 2024 inviting the Association's comments on IFRS Foundation Exposure Draft Proposed Amendments to the IFRS Foundation Due Process Handbook. After consulting members of HKAB's Financial Reporting Committee, we do not have any opposing comments on the draft proposed amendments to the IFRS Foundation Due Process Handbook and have no additional comments to raise at this stage.

If you have any questions, please contact the Secretariat (info@hkab.org.hk).

Best Regards

Ida Yeung Secretary

The Hong Kong Association of Banks Unit 2202, 22/F, Gloucester Tower, The Landmark, Central, Hong Kong Telephone (852) 2521 1169 Facsimile (852) 2868 5035 Website: www.hkab.org.hk E-mail: info@hkab.org.hk

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 From:
 "P.T. Comment Letter" <commentletters@hkicpa.org.hk>

 To:
 undisclosed-recipients:;

 Date:
 20/12/2024 14:45

 Subject:
 Invitation to Comment on IFRS Foundation Exposure Draft Proposed Amendments to the IFRS

 Foundation Due Process Handbook

Dear Sir/Madam,

Invitation to Comment on IFRS Foundation Exposure Draft *Proposed Amendments to the IFRS Foundation Due Process Handbook*

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-commentdocuments/fred

We would be grateful for your comments on the Exposure Draft by 14 February 2025.

Thank you.

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