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By email: commentletters@hkicpa.org.hk and by post

Ms. Christina Ng
Director
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai Hong Kong

Dear Ms. Ng

**Consultation on IASB Exposure Draft ED/2019/6 Disclosure of Accounting Policies
(Proposed amendments to IAS 1 and IFRS Practice Statement 2)**

Thank you for your letter of 9 August 2019 inviting the Association's comments on the accompanying Exposure Draft.

We have consulted members of HKAB's Financial Reporting Committee and they generally agree with the amendments proposed by the IASB. In response to Question 5 set out in the Exposure Draft regarding the clarity of the revised wording or terminology, members suggest IASB to consider simplifying paragraph 117B(e) of amendments to IAS 1 on "Presentation of Financial Statements" by removing the example as the statement is already self-explanatory.

Should you have any question, please contact our Manager Ms. Emily Ngan at 2526 6080 or our Business Executive Ms. Athena Fu at 2537 6399.

Yours sincerely



Boey Wong
Secretary

Chairman Standard Chartered Bank (Hong Kong) Limited
Vice Chairman Bank of China (Hong Kong) Limited
The Hongkong and Shanghai Banking Corporation Limited
Secretary Boey Wong

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