



香港華人會計師公會
The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)

(Incorporated in Hong Kong as a company limited by guarantee)

16 October 2020

The Chairman
Financial Reporting Standard Committee
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai
Hong Kong

Dear Sir,

Invitation to comment on Exposure Draft
Proposed Amendments to Accounting Guideline 5
Merger Accounting for Common Control Combinations (AG 5)

We, The Society of Chinese Accountants and Auditors ('SCAA'), would like to advise you that we agree with the amendments proposed in the above exposure draft. Also, we do not propose any other amendments to AG 5.

Should you wish to further discuss the issues in more details, please do not hesitate to contact SCAA at 2869 6680.

Yours faithfully,

Wong Chun Sek, Edmund
President
Society of Chinese Accountants & Auditors

Choi Kwok Wai, Ronnie
Chairman
Accounting and Auditing Standard Committee
Society of Chinese Accountants & Auditors