

Jenny Ng

From: info <info@hkab.org.hk> on behalf of HKAB <info@hkab.org.hk>
Sent: Monday, May 25, 2020 8:48 AM
To: P.T. Comment Letter
Subject: IASB Consultation on Exposure Draft on Classifications of Liabilities as Current or Non-current - Deferral of Effective Date (Proposed amendment to IAS 1)

Dear Mr. Joy

Thank you for your letter dated 6 May 2020 inviting the Association's comments on the captioned Exposure Draft. After consulting members of HKAB's Financial Reporting Committee, we do not have any comments on the proposed revisions.

If you have any questions, please contact our Deputy Senior Manager, Ms. Emily Ngan (email: emilyngan@hkab.org.hk / tel: 2526 6080) or our Senior Business Executive, Mr. Kyle Si (email: kylesi@hkab.org.hk / tel: 2567 1780).

Regards

Celia Shing
Secretary

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