

From: carmenwong@hktrustees.com
Sent: 11 January 2021 14:31
To: P.T. Comment Letter
Cc: jacqueline shek; ComMem-LAU Ka Shi; Loretta Ma; Wong Gwen; Virginia Lam; candywong@hktrustees.com
Subject: Invitation to comment on IASB Discussion Paper/Request for information (dated 17 Dec 2020)
Attachments: Post implementation review of IRS 10 consolidated Financial Statements.pdf; business combinations under common control.pdf

Dear Sir/Madam,

Greeting from HKTA.

Thank you for sending the invitation to comment on captioned subjects. Given that the subjects have not direct relevance to the trust sector, we have no comment to make. Thank you for your attention.

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