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BY POST

President
會長

18 February 2021

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彭韻儀

Ms. Cecilia Kwei,
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Hong Kong Institute of
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Dear Cecilia,

Invitation to Comment on IASB Request for Information Post-implementation Review of IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Entities

Thank you for writing to the President on the captioned matter on 17 December 2020.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam
Assistant Director, Practitioners Affairs

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