From: info <info@hkab.org.hk> on behalf of HKAB <info@hkab.org.hk>

Sent: Tuesday, 30 August 2022 2:26 pm

To: P.T. Comment Letter

Subject: Re: Invitation to Comment on IAASB Exposure Draft, Proposed Narrow Scope

Amendments to ISA 700 (Revised) and ISA 260 (Revised)

Dear Ms Kwei

Thank you for your letter dated 8 July 2022 inviting the Association's comments on the captioned Exposure Draft. After consulting members of HKAB's Financial Reporting Committee, we have no additional comments to raise at this stage.

Best regards

Boey Wong Secretary

The Hong Kong Association of Banks Room 525, Prince's Building, Central, Hong Kong Telephone (852) 2521 1169 Facsimile (852) 2868 5035

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