

OFFICIAL RECEIVER'S OFFICE

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來函請註明本署檔號

GR/1-20/2 Pt 3 (7) IN REPLY PLEASE QUOTE THIS REF.:

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2867 2427

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2104 7150

Hong Kong Institute of Certified Public Accountants 37th Floor, Wu Chung House 213 Queen's Road East Wanchai

(Attn.: Ms. Cecilia Kwei)

Dear Cecilia,

Hong Kong

Invitation to Comment

I refer to your letter dated 27.7.2021.

From the insolvency perspective, we have no comments on the IASB Exposure Draft ED/2021/7 Subsidiaries without Public Accountability: Disclosures.

Yours sincerely,

(Miss Karina Shing) for Official Receiver

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- 5 AUG 2021

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