

From: [info](#) on behalf of [HKAB](#)
To: [P.T. Comment Letter](#)
Cc: [HKAB](#)
Subject: Re: Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, Audits of Group Financial Statements of the Proposed ISA for LCE and Proposed Conforming Amendments
Date: Friday, 31 March 2023 9:22:27 am

Dear Ms. Kwei,

Thank you for your email dated 1 February 2023 inviting the Association's comments on the captioned IAASB Exposure Draft. We have no additional comments to raise at this stage.

If you have any questions, please contact our Manager Ms. Nana Ng (email: nanang@hkab.org.hk / tel: 2526 6080) or Business Executive Mr. Brian Lau (email: brianlau@hkab.org.hk / tel: 2526 8877).

Best regards

Alieza Chan
Secretary

The Hong Kong Association of Banks
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From: "P.T. Comment Letter" <commentletters@hkicpa.org.hk>
To: undisclosed-recipients;
Date: 02/01/2023 05:56 PM
Subject: Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, Audits of Group Financial Statements of the Proposed ISA for LCE and Proposed Conforming Amendments

Dear Sir/Madam,

Invitation to Comment on IAASB Exposure Draft, Proposed Part 10, *Audits of Group Financial Statements* of the Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE) and Proposed Conforming Amendments

We are writing to seek your organization's comments on the IAASB Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/Auditing-and-Assurance>

We would be grateful for your comments on the Exposure Draft by **2 April 2023**.

Thank you.

Yours faithfully,
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
CPA: *The Success Ingredient*