

From: [info](#) on behalf of [HKAB](#)
To: [P.T. Comment Letter](#)
Subject: HKICPA's Invitation to Comment on IASB Exposure Draft, Third edition of the IFRS for SMEs Accounting Standard
Date: 2023年1月16日 10:01:25
Attachments: [graycol.gif](#)

Dear Ms. Kwei,

Thank you for your email dated 15 September 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.

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

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"P.T. Comment Letter" ---09/15/2022 02:18:29 PM---Dear Emily, INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT

From: "P.T. Comment Letter"
To: "info@hkab.org.hk"
Date: 09/15/2022 02:18 PM
Subject: INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT Third edition of the IFRS for SMEs Accounting Standard

Dear Emily,

INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT

Third edition of the IFRS for SMEs Accounting Standard

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

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

<https://www.hkicpa.org.hk/en/Standards-and-regulation/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Exposure Draft by **16 January 2023**.

Thank you.

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