

**From:** [info](#) on behalf of [HKAB](#)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [HKAB](#)  
**Subject:** Re: Invitation to Comment on IASB Exposure Draft (ED) Annual Improvements to IFRS Accounting Standards – Volume 11  
**Date:** Friday, 10 November 2023 11:42:13 am

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Dear Ms. Kwei

Thank you for your email dated 15 September 2023 inviting the Association's comments on the captioned Exposure Draft. After consulting members of HKAB's Financial Reporting Committee, we do not have any opposing comments on the Exposure Draft and have no additional comments to raise at this stage.

If you have any questions, please contact the Secretariat ([info@hkab.org.hk](mailto:info@hkab.org.hk) / Mr. Brian Lau at 2526 8877).

Best Regards

Alieza Chan  
Secretary

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From: "P.T. Comment Letter"  
To: Undisclosed recipients;;  
Date: 09/15/2023 03:12 PM  
Subject: Invitation to Comment on IASB Exposure Draft (ED) Annual Improvements to IFRS Accounting Standards – Volume 11

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Dear Sir/Madam,

**Invitation to Comment on IASB Exposure Draft (ED) *Annual Improvements to IFRS Accounting Standards – Volume 11***

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-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Exposure Draft by **10 November 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

**CPA:** *The Success Ingredient*