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INLAND REVENUE DEPARTMENT

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來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.:

DADGR 1-80/47/Pt.5

Standard Setting Department
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發出日期：

24 July 2026

Date of Issue:

By Email

Dear Sir/Madam,

**Invitation to comment on the International Auditing and Assurance
Standards Board Exposure Draft: Proposed ISRE 2410 (Revised), Review of
interim financial information performed by the independent auditor of the entity's
annual financial statements**

Thank you for your email of 8 May 2026 inviting our comments on the captioned exposure draft.

International Standard on Review Engagements ("ISRE") 2410 governs how auditors should conduct a review on interim financial information of an entity. The proposed revisions to ISRE 2410 focus on the review methodology, reporting and key areas of public interest such as fraud, going concern and compliance with laws and regulations. Since the proposed revisions will not alter how assessable profits are calculated, we do not have comments on the exposure draft.

We would like to once again express our appreciation for your invitation.

Yours faithfully,

(CHING Wa-kong)

for Commissioner of Inland Revenue