From: <u>info</u> on behalf of <u>HKAB</u>
To: <u>P.T. Comment Letter</u>

Cc: HKAE

Subject: Re: Invitation to Comment on Proposed Revisions to the Definitions of Listed Entity and Public Interest

Entity in the Code

Date: Friday, 26 April 2024 9:44:59 am

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Dear Ms. Kwei,

Thank you for your email dated 28 February 2024 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 Drafts and have no additional comments to raise at this stage.

If you have any questions, please contact the Secretariat (<u>info@hkab.org.hk</u> / Ms. Tavy Ting at 2567 1363).

Best Regards

Queenie Wong Secretary

The Hong Kong Association of Banks Room 525, Prince's Building, Central, Hong Kong Telephone (852) 2521 1169 Facsimile (852) 2868 5035

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