

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限制牌照銀行及接受存款公司公會)

Unit 1704, 17/F., Strand 50

50 Bonham Strand, Sheung Wan, Hong Kong

Tel: 2526 4079 Fax: 2523 0180

E-mail: dtca@dtca.org.hk HomePage: <http://www.dtca.org.hk>

香港上環文咸東街 50 號

17 樓 1704 室

電話: 2526 4079 傳真: 2523 0180

電子郵件: dtca@dtca.org.hk 網頁: <http://www.dtca.org.hk>

25 June 2024

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F., Wu Chung House
213 Queen's Road East, Hong Kong

Dear Sir / Madam,

**Invitation to Comment on International Accounting Standards Board Exposure Draft
Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard**

Thank you for your email of 3 April 2024 (Wed) consulting our Association members on the captioned subject.

We would like to let you know that our Association members have no comments on your captioned issue.

Thank you for your kind attention.

Yours Sincerely



Angelina Choy
Secretary & Administrative Assistant