

**From:** [FSB Enquiry/FSB](#)  
**To:** [P.T. Comment Letter](#)  
**Subject:** Re: Invitation to Comment on IASB Exposure Draft (ED) Annual Improvements to IFRS Accounting Standards - Volume 11  
**Date:** Friday, 22 September 2023 3:44:41 pm  
**Attachments:** [image001.jpg](#)  
[image002.jpg](#)  
[image003.jpg](#)  
[image004.gif](#)

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Dear Sir/Madam,

I refer to your email dated 15 September 2023 to the Financial Services and the Treasury Bureau.

We welcome HKICPA's efforts in launching local consultation on the captioned IASB Exposure Draft (ED). We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Financial Services Branch 財經事務科

Financial Services and the Treasury Bureau 財經事務及庫務局

The Government of the Hong Kong Special Administrative Region 香港特別行政區政府

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**From:** P.T. Comment Letter <[commentletters@hkiipa.org.hk](mailto:commentletters@hkiipa.org.hk)>

**Sent:** Friday, September 15, 2023 3:13 PM

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

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.hkiipa.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*