

Grace Lau

From: info <info@hkab.org.hk> on behalf of HKAB <info@hkab.org.hk>
Sent: Monday, 24 July 2023 4:40 pm
To: P.T. Comment Letter
Subject: Re: Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), Going Concern and Proposed Conforming and Consequential Amendments to Other ISAs

Dear Ms. Kwei,

Thank you for your email dated 2 May 2023 inviting the Association's comments on the captioned IAASB Exposure Draft. We have no additional comments to raise at this stage.

If you have any questions, please contact our Assistant General Manager Mr Ryan Zhou (email: ryanzhou@hkab.org.hk / tel: 2567 1363) or Business Executive Mr Brian Lau (email: brianlau@hkab.org.hk / tel: 2526 8877).

Best regards

Alieza Chan
Secretary

The Hong Kong Association of Banks
Room 525, Prince's Building, Central, Hong Kong
Telephone (852) 2521 1169 Facsimile (852) 2868 5035
Website: www.hkab.org.hk
E-mail: info@hkab.org.hk

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From: "P.T. Comment Letter" <commentletters@hkicpa.org.hk>
To: undisclosed-recipients;
Date: 05/02/2023 04:04 PM
Subject: Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), Going Concern and Proposed Conforming and Consequential Amendments to Other ISAs

Dear Sir/Madam,

Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Auditing (ISA) 570 (Revised 202X), *Going Concern* and Proposed Conforming and Consequential Amendments to Other ISAs

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/Auditing-and-Assurance>

We would be grateful for your comments on the Exposure Draft by **24 July 2023**.

Thank you.

Yours faithfully,
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
CPA: *The Success Ingredient*