

**From:** [info](#) on behalf of [HKAB](#)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [HKAB](#)  
**Subject:** Re: Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts  
**Date:** Wednesday, 10 April 2024 11:36:47 am

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Dear Ms. Kwei

Thank you for your email dated 30 January 2024 inviting the Association's comments on International Ethics Standards Board for Accountants (IESBA) Exposure Draft *Proposed International Ethics Standards for Sustainability Assurance (including International Independence Standards) (IESSA) and Other Revisions to the Code Relating to Sustainability Assurance and Reporting*. 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 ([info@hkab.org.hk](mailto:info@hkab.org.hk)).

Best Regards

Queenie Wong  
Secretary

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From: "P.T. Comment Letter"  
To: Undisclosed recipients;;  
Date: 01/30/2024 05:19 PM  
Subject: Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts

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Dear Sir/Madam,

**Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts**

**1) Using the Work of an External Expert** (*comments due by: 30 March 2024*)

**2) International Ethics Standards For Sustainability Assurance (including International Independence Standards) (IESSA) and Other Revisions to the Code Relating to Sustainability Assurance And Reporting** (*comments due by: 10 April 2024*)

We are writing to seek your organization's comments on the captioned Exposure Drafts.

The full Exposure Drafts can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/Code-of-Ethics>

We would be grateful for your comments on the Exposure Drafts by the respective due dates.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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