



MEMBERS' HANDBOOK

Update No. 337

(Issued 22 December 2025)

VOLUME I

Document Reference and Title

Explanations

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Revised
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PROFESSIONAL ETHICS

COE (Revised 12/2025), *Code of Ethics for Professional Accountants*

Note

COE Chapter A, *Ethics Standards for Sustainability Assurance and Other Revisions to the Code Relating to Sustainability Assurance and Reporting*

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Note:

COE (Revised 12/2025), *Code of Ethics for Professional Accountants*, and COE Chapter A, *Ethics Standards for Sustainability Assurance and Other Revisions to the Code Relating to Sustainability Assurance and Reporting*, have incorporated editorial changes to align with the 2025 Handbook of International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants.

In order for readers to easily identify all the changes, a marked-up version to the Code is posted at:
<https://www.hkicpa.org.hk/-/media/Document/SSD/handbookupdate/337mk.pdf>