



MEMBERS' HANDBOOK

Update No. 324

(Issued 10 March 2025)

VOLUME III

<u>Document Reference and Title</u>	<u>Instructions</u>	<u>Explanations</u>
Contents of Volume III	Discard existing pages i to vi and replace with the revised pages i to vi.	Revised content pages

Section 2: Pronouncements issued but not yet effective

HONG KONG STANDARD ON SUSTAINABILITY ASSURANCE

HKSSA 5000, <i>General Requirements for Sustainability Assurance Engagements and Conforming and Consequential Amendments to Other Hong Kong Standards Arising from HKSSA 5000</i>	Insert after Narrow Scope Amendments to: <ul style="list-style-type: none">• HKSA 700 (Revised), <i>Forming an Opinion and Reporting on Financial Statements</i>; and• HKSA 260 (Revised), <i>Communication with Those Charged with Governance</i>, as a Result of the Revisions to the HKICPA Code that Require a Firm to Publicly Disclose When a Firm Has Applied the Independence Requirements for Public Interest Entities (PIEs) issued in July 2024.	Note
---	--	------

Note:

HKSSA 5000 is issued in response to the release of ISSA 5000, *General Requirements for Sustainability Assurance Engagements and Conforming and Consequential Amendments to Other International Standards Arising from ISSA 5000* by the International Auditing and Assurance Board in November 2024.

HKSSA 5000 is an overarching standard that includes requirements and application material for all elements of a sustainability assurance engagement. It provides a robust framework that supports the consistent performance of quality sustainability assurance engagements, aiming to ensure the reliability and transparency of the disclosed information. The [Key Impacts](#) provides an overview of the standard and highlights how major local stakeholders' comments gathered during the consultation of ISSA 5000 are addressed.

HKSSA 5000 will be effective for assurance engagements on sustainability information reported for periods beginning on or after 15 December 2026 or as at a specific date on or after 15 December 2026. Earlier application is permitted.