

**From:** [info](#) on behalf of [HKAB](#)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [HKAB](#)  
**Subject:** Re: Invitation to Comment on IAASB Exposure Draft Proposed ISSA 5000, General Requirements for Sustainability Assurance Engagements and Proposed Conforming and Consequential Amendments to Other IAASB Standards  
**Date:** Wednesday, 27 September 2023 10:31:36 am

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Dear Ms. Kwei

Thank you for your email dated 4 August 2023 inviting the Association's comments on the captioned Exposure Draft. After consulting members of HKAB's Financial Reporting Committee, we 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) / Mr. Brian Lau at 2526 8877).

Best Regards

Alieza Chan  
Secretary

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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](http://www.hkab.org.hk)  
E-mail: [info@hkab.org.hk](mailto:info@hkab.org.hk)

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From: "P.T. Comment Letter"  
To: Undisclosed recipients;  
Date: 08/04/2023 11:29 AM  
Subject: Invitation to Comment on IAASB Exposure Draft Proposed ISSA 5000, General Requirements for Sustainability Assurance Engagements and Proposed Conforming and Consequential Amendments to Other IAASB Standards

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Dear Sir/Madam,

**Invitation to Comment on IAASB Exposure Draft Proposed International Standard on Sustainability Assurance (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements* and Proposed Conforming and Consequential Amendments to Other IAASB Standards**

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 **1 November 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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