

31 March 2021

Our Ref: INS/TEC/13/11/ Pt. XXIII

By email

Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

(Attn: Mr Chris Joy, Executive Director, Standards and Regulation)

Dear Mr Joy,

**Invitation to Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Draft Proposed Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code**

I refer to your letter of 9 February 2021 inviting us to comment on the captioned consultation document.

We support the expansion of public interest entity definition to a list of categories of entities which includes insurers. We have carefully studied the consultation document and have no further comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,



Tony Chan  
Associate Director  
Policy and Development Division  
Insurance Authority