

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Frankie Chan](#); [Bill Li](#)
Subject: RE: Invitation To Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Drafts
Date: Thursday, 28 March 2024 5:18:10 pm

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Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

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

International Ethics Standards For Sustainability Assurance (including International Independence Standards) (IESSA) and Other Revisions to the Code Relating to Sustainability Assurance And Reporting

I refer to your letter of 30 January 2024 inviting us to comment on the captioned consultation document.

The Insurance Authority welcomes the Exposure Draft on the Proposed International Ethics Standards for Sustainability Assurance (including International Independence Standards) and Other Revisions to the Code Relating to Sustainability Assurance and Reporting (“ED”). In view of the important role played by the sustainability assurance practitioners (“SAPs”) in the effective implementation of the sustainability disclosure standards issued by the International Sustainability Standards Board, a set of clear and consistent independence and ethics standards applicable to SAPs from all background is key to provide confidence to stakeholders on the quality of information reported.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Legislation Division

Insurance Authority

From: P.T. Comment Letter <commentletters@hkicpa.org.hk>

Sent: Tuesday, 30 January, 2024 5:17 PM

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

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

CPA: *The Success Ingredient*

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