

**From:** [info](#) on behalf of [HKAB](#)  
**To:** [P.T. Comment Letter](#)  
**Cc:** [HKAB](#)  
**Subject:** Re: Invitation to Comment On IAASB Exposure Draft, Proposed Narrow Scope Amendments to ISQMs, ISAs and ISRE 2400 as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code  
**Date:** Friday, 8 March 2024 2:24:16 pm

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Dear Ms. Kwei,

Thank you for your email dated 12 January 2024 inviting the Association's comments on the captioned IAASB Exposure Draft. We have no additional comments to raise at this stage.

If you have any questions, please contact our Business Executive Mr Brian Lau (email: [brianlau@hkab.org.hk](mailto:brianlau@hkab.org.hk) / tel: 2526 8877).

Best regards

Queenie Wong  
Secretary

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From: "P.T. Comment Letter"  
To: undisclosed-recipients;  
Date: 01/12/2024 05:00 PM  
Subject: Invitation to Comment On IAASB Exposure Draft, Proposed Narrow Scope Amendments to ISQMs, ISAs and ISRE 2400 as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code

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Dear Sir/Madam,

**Invitation to Comment On International Auditing And Assurance Standards Board's (IAASB) Exposure Draft, *Proposed Narrow Scope Amendments to ISQMs,***

***ISAs and ISRE 2400 as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code***

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 **8 March 2024**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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