

**From:** [FSB Enquiry/FSB](#)  
**To:** [P.T. Comment Letter](#)  
**Subject:** Re: Invitation To Comment on Exposure Draft (ED) on Technical Bulletin 5 (Revised), Environmental, Social and Governance (ESG) Assurance Reporting  
**Date:** Monday, 29 September 2025 17:07:13  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.gif](#)

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Dear Sir/Madam,

I refer to your email dated 12 September 2025 to the Financial Services and the Treasury Bureau.

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Regards,

(Mr Anson WAN)

for the Permanent Secretary for Financial Services and the Treasury  
(Financial Services)

Financial Services Branch 財經事務科

Financial Services and the Treasury Bureau 財經事務及庫務局

The Government of the Hong Kong Special Administrative Region 香港特別行政區政府

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**From:** P.T. Comment Letter <[commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk)>

**Sent:** Friday, September 12, 2025 10:44 AM

**Subject:** Invitation To Comment on Exposure Draft (ED) on Technical Bulletin 5 (Revised), Environmental, Social and Governance (ESG) Assurance Reporting

Dear Sir/Madam,

**Invitation To Comment on Exposure Draft (ED) on Technical Bulletin 5 (Revised),  
Environmental, Social and Governance (ESG) Assurance Reporting**

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 **12 October 2025**.

Thank you.

Yours faithfully,

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
**CPA:** *The Success Ingredient*