From:	hkicpa_ia
To:	P.T. Comment Letter
Cc:	Tony Chan; Kay SZETO; Bill Li
Subject:	RE: Invitation To Comment on Exposure Draft (ED) on Technical Bulletin 5 (Revised), Environmental, Social and Governance (ESG) Assurance Reporting
Date:	Friday, 10 October 2025 16:59:19

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

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

I refer to your letter of 12 September 2025 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments with respect to insurance perspective.

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: Friday, 12 September, 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*