

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限牌照銀行及接受存款公司公會)

Unit 1704, 17/F., Strand 50

50 Bonham Strand, Sheung Wan, Hong Kong

Tel: 2526 4079 Fax: 2523 0180

E-mail: dtca@dtca.org.hk Home Page: <http://www.dtca.org.hk>

香港上環文咸東街 50 號

17 樓 1704 室

電話：2526 4079 傳真：2523 0180

電子郵件：dtca@dtca.org.hk 網頁：http://www.dtca.org.hk

10 March 2025

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F., Wu Chung House
213 Queen's Road East, Hong Kong

Dear Sir / Madam,

Invitation to Comment Before the IAASB Finalizes the Narrow Scope Amendments to the ISOMs and ISAs as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code

Thank you for your email of 14 February 2025 (Fri) consulting our Association members on the captioned subject.

We would like to let you know that our Association members have no comments on your captioned issue.

Thank you for your kind attention.

Yours Sincerely



Angelina Choy
Office Administrator