

# The DTC Association

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

存款公司公會 (香港有限制牌照銀行及接受存款公司公會)

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8 March 2024

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 On International Auditing And Assurance Standards Board's (IAASB) Exposure Draft, Proposed Narrow Scope Amendments to ISOMs, ISAs and ISRE 2400 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 12 January 2024 (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

Secretary & Administrative Assistant