

13 October 2023

Chief Executive Officer
Accounting Professional & Ethical Standards Board Limited
Level 11, 99 William Street
Melbourne Victoria 3000

Via email: sub@apesb.org.au

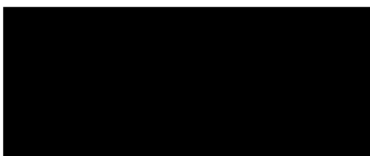
Dear Channa,

Exposure Draft 05/23 – Proposed Technology-related revisions to APES 110 Code of Ethics for Professional Accountants (including Independence Standards)

We appreciate the opportunity to comment on Exposure Draft 05/23 Proposed Technology-related revisions to APES 110 Code of Ethics for Professional Accountants (including Independence Standards) issued by the Accounting Professional & Ethical Standards Board (APESB) in September 2023 (the ED).

Deloitte is supportive of the proposed revisions in the ED as they reflect the adoption without change of the corresponding international pronouncement issued by The International Ethics Standards Board for Accountants.

Yours sincerely



Marisa Orbea - Partner
Independence & Conflicts Leader

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