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**Sent:** Wednesday, 9 June 2021 3:27 PM  
**To:** Channa Wijesinghe <[channa.wijesinghe@apesb.org.au](mailto:channa.wijesinghe@apesb.org.au)>  
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**Subject:** Exposure Draft 02/21

Hi Channa,

Thanks for the opportunity to provide input re the above ED.

Overall, we support the APESB's proposals to incorporate the changes made by the International Ethics Standards Board for Accountants (IESBA) to the International Code of Ethics for Professional Accountants (including International Independence Standards). We support the transitional provision for Long Association of Personnel with an Audit or Assurance Client in paragraph R540.20 to have effect only for audits of financial statements for periods beginning prior to 31 December 2023 to align with the ending of the transitional provisions for engagement partners. However, noting should the transitional provisions in the International Code be extended, this would need to be revisited.

Please let me know if you have any queries or would like to discuss this.

Best regards, Amir

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