1. Do you agree with Our Proposed Goal, and Our Proposed Keys to Success and Stakeholder Value Proposition (see pages 5–6)?
   Answer 1/. We agree on the proposed goals, and key propositions to success and stakeholder value propositions
   1) Chair's Foreword
   2) Proposed Goal
   3) Proposed Keys to Success and Stakeholder Value Proposition
      - Keys to Success
      - Stakeholder Value Proposition

2. Do you agree with Our Proposed Strategic Drivers as the key environmental factors that drive the opportunities and challenges impacting our ability to achieve our goal (see pages 7–9)?
   Answer 2/. We agree with the proposed strategic plan diverse as a key environmental factor that diverse opportunities and challenges
   1) Increased and more diverse demand for our standards
   2) Confronting 'headwinds' to global adoption of standards
   3) changing demands to our ways of working.

3. Do you agree with Our Proposed Strategic Objectives and Our Proposed Strategic Actions (see pages 10–14)?
   Answer 3/. Agree with the proposed strategic objectives
   ➢ Proposed Strategic Objective:
      1) Support the Consistent Performance of Quality Audit Engagements by Enhancing Our Auditing Standards in Areas Where There Is the Greatest Public Interest Need
      2) Establish Globally Accepted Standard(s) for Assurance on Sustainability Reporting
      3) Strengthen Coordination with IESBA and Other Leading Standard Setters and Regulators to Leverage Better Collective Actions in the Public Interest.
      4) Create more Agile, Innovative Ways of Working in Line with the Monitoring Group's Reform Vision.
   ➢ Proposed Strategic Actions:
      1) Support the Consistent Performance of Quality Audit Engagements by Enhancing Our Auditing Standards in Areas Where There Is the Greatest Public Interest Need
      2) Establish Globally Accepted Standard(s) for Assurance on Sustainability Reporting
      3) Enhance Coordination with IESBA and Other Leading Standard Setters and Regulators to Leverage Better Collective Actions in the Public Interest
      4) Create more Agile, Innovative Ways of Working in Line with the Monitoring Group's Reform Vision.

4. Do you support the identified possible new standard-setting projects as set out in Table B (see pages 20–22) within the area of audits and reviews (numbered A. to K.)? Please share your views on the individual topics, including, if relevant, why certain topics may be relatively more important to you, your organization or within your jurisdiction.

Answer 4/. Each topic is important to the organization and within our jurisdiction to address challenges in practice and expectations that come with the use of technology by entities and automated tools and techniques by auditors in the context of analytical procedures used to perform both risk assessment procedures and further audit procedures.

5. Do you support the identified possible new standard-setting projects as set out in Table B (see pages 20–22) within the area of sustainability and other assurance engagements (numbered L. and M.)? Topic L., Further Standards for Assurance on Sustainability Reporting, would involve addressing multiple topics (as part of possible multiple projects). Please provide your views about likely candidate topics for further standards.

Answer 5/. Further Standards for Assurance on Sustainability Reporting (new standards):
  - We have decided to apply a phased approach to address the needs for assurance standards on sustainability reporting, which comprises: (1) immediate action to develop an overarching standard for sustainability assurance engagements (see Table A); (2) future actions to align with the evolving maturity over time of the needs of intended users of sustainability information, sustainability reporting standards, entities' reporting in accordance with such standards, and assurance practice.

Assurance on XBRL (new standard):
  - Explore the need for an assurance standard on XBRL in response to the increased focus and use of digital reporting (for financial and non-financial information). This could be a potential subject-matter specific standard that builds on and supplements the application of ISAE 3000 (Revised) for these assurance engagements.

6. Are there other topics that we should consider as new standard-setting projects? If so, please indicate whether any such topics are more important than the topics identified in Table B (see pages 20–22), and the needs and interests that would be served by undertaking work on such topic(s).

Answer 6/. Consideration as a project to set new standards:
  1) Using the Work of an Auditor's Expert (Revision of ISA 620)26
    - Revising ISA 620 to appropriately align with concepts in recently revised standards, including ISA 540 (Revised) and ISA 220 (Revised), and the changes in proposed ISA 500 (Revised). Also, to clarify some concepts and aspects of application in an environment where entities' financial reporting reflects more complex business models, activities and transactions.
  1) Review of Interim Financial Information (Revision of ISRE 2410)28
    - Revising ISRE 2410 to update the standard to the clarity format, other possible changes to address issues and challenges identified (e.g., alignment with

concepts and principles in other standards, such as ISA 570 (Revised), ISA 700 (Revised)29 and ISA 701), 30 and to modernize the standard.

2) Assurance on XBRL (new standard)
- Explore the need for an assurance standard on XBRL in response to the increased focus and use of digital reporting (for financial and non-financial information). This could be a potential subject-matter specific standard that builds on and supplements the application of ISAE 3000 (Revised) for these assurance engagements.

7. Our proposed Strategy and Work Plan emphasizes the importance of close coordination with our sister-Board, IESBA. What are your views about whether and, if so, how coordination could be enhanced in terms of opportunities for joint or complementary actions that would better serve the public interest? Suggestions could entail standard-setting work, engagement with stakeholder groups, and improved ways of working, among others.
Answer 7/. Excellent coordination and holding meetings to discuss and exchange opinions with each other.

8. Are there any other matters that we should consider in finalizing our Strategy and Work Plan?
Answer 8/. For the work plan that you have already mentioned, it seems that it has been completed