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HELLENIC ACCOUNTING AND STANDARDS OVERSIGHT BOARD
ANNOUNCEMENT 022/2024

New Handbook by the International Ethics Standards Board for Accountants (IESBA)

On **August 30**, the International Ethics Standards Board for Accountants (IESBA) published the **2024 Handbook of the *International Code of Ethics for Professional Accountants (including International Independence Standards)***. This handbook replaces the 2023 edition and incorporates the following:

- The revisions relating to the definition of a public interest entity which, among other matters, specifies a broader list of mandatory public interest entity categories, including a new category “**publicly traded entity**” to replace the category of “**listed entity**.”
 - The revised public interest entity definition and related provisions will be effective for audits of financial statements for periods beginning on or after **December 15, 2024**.
- Changes to the definitions of “audit client” and “group audit client” in the Glossary arising from the approved revisions to the definitions of listed entity and public interest entity.
 - The revised definitions will be effective for audits of financial statements and group financial statements for periods beginning on or after **December 15, 2024**.
- Technology-related provisions of the Code.
 - The technology-related revisions to Parts 1 to 3 will be effective as of **December 15, 2024**.
 - The technology-related revisions to Part 4A will be effective for audits and reviews of financial statements for periods beginning on or after **December 15, 2024**.

The back of the 2024 Handbook contains the IESBA-approved revisions to the Code addressing **Tax Planning and Related Services**, which will become effective **after June 2025**.

The IESBA **2024 Handbook** is available for **free downloading in PDF format** through the provided link.

The Audit Quality Inspector of HAASOB
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