Meeting: IESBA
Meeting Location: New York
Meeting Date: June 12-16, 2023

Agenda Item

4

Sustainability – Ethics Considerations – Work Stream (WS) 2

Objectives of Agenda Item
1. To consider:
   (a) The proposed scope of the ethics standards for sustainability assurance;
   (b) A preliminary draft of the ethics standards for sustainability assurance;
   (c) The proposed scope of the ethics standards for sustainability reporting;
   (d) A preliminary draft of the ethics standards for sustainability reporting;
   (e) Proposed definitions of “sustainability information,” “sustainability assurance practitioner” vs “sustainability assurance provider,” “professional activity;” and
   (f) WS2’s proposals regarding its scope of work under the sustainability project.

Action Requested
2. IESBA members are asked to:
   (a) Provide strategic direction on the scope of the ethics standards for sustainability assurance;
   (b) Share views on the preliminary drafts of the ethics standards for sustainability assurance (new Part 5);
   (c) Provide strategic direction on the scope of the ethics standards for sustainability reporting;
   (d) Share views on the preliminary drafts of the ethics standards for sustainability reporting;
   (e) Share views on WS2’s proposals regarding the definitions of “sustainability information,” “sustainability assurance practitioner” vs “sustainability assurance provider,” and “professional activity;” and
   (f) Agree WS2’s scope of work under the approved project proposal.

Material Presented

For discussion

Agenda Item 4-A Issues and WS2 Views
Agenda Item 4-B Draft Ethics Standards for Sustainability Assurance (new Part 5) – Part 1 Equivalent
Agenda Item 4-C  Draft Ethics Standards for Sustainability Assurance (new Part 5) – Part 3 Equivalent (select sections)

Agenda Item 4-D  Draft Ethics Standards for Sustainability Reporting – Revisions to Part 2 (select sections)