

Adoption & Implementation Working Group (A&I WG) – Updated Action Plan – December 2025

The tables below set out activities to promote A&I, including the launch of the IESBA's Sustainability and Experts Standards, additional implementation and capacity building materials to be published progressively during 2025, and stakeholder engagement. The tables incorporate updates from the A&I WG's [Updated Action Plan](#) that was considered at the September 2025 IESBA meeting, including the status of proposed activities and updated information on existing activities. The tables also highlight new activities added to the plan. Whilst this action plan identifies proposed activities, it does not preclude additional activities being undertaken.

A. Launch and Accompanying Materials

The joint launch of the IESBA Sustainability and Experts Standards and IAASB's ISSA 5000¹ occurred on January 27, 2025. A dedicated [Global Assurance and Ethics Standards: Trust in Sustainability](#) webpage on the International Foundation for Ethics and Audit (IFEA) website directs users to IESBA's and IAASB's respective websites for further information and materials.

Material	Details	Responsibility	Status & Timing
Standards	<ol style="list-style-type: none"> International Ethics Standards for Sustainability Assurance (including International Independence Standards) (IESSA) Other Revisions to the Code Relating to Sustainability Assurance and Reporting Revisions to the Code on Using the Work of an External Expert (Experts) 	IESBA Members & Staff	Completed Q1 2025
Basis for Conclusions	<p>Separate Basis for Conclusions for:</p> <ol style="list-style-type: none"> IESSA and Other Revisions to the Code for Sustainability Assurance and Reporting Experts <p>Technical documents to assist practitioners and other stakeholders, such as regulators, to understand the IESBA's rationale for key decisions in finalizing the standards.</p>	IESBA Members & Staff	Completed Q1 2025

¹ International Standard on Sustainability Assurance 5000, *General Requirements for Sustainability Assurance Engagements* (ISSA 5000)

Material	Details	Responsibility	Status & Timing
Fact Sheets	<p>Joint IESBA/IAASB Fact Sheet</p> <p>Sets out the IESBA's package of standards and provides stakeholders with an easy-to-use reference source to facilitate their high-level understanding of how the newly released standards interrelate with ISSA 5000.</p> <p><i>Specific Fact Sheets</i></p> <p>Address each set of standards individually: the IESSA; Sustainability Reporting; and Experts. These fact sheets are concise, easy-to-read, factual reference sources that provide a high-level overview of content and key characteristics of the standards, why the standards were developed, who will be impacted, and expected impacts of the standards.</p>	IESBA Staff & Comms	Completed Q1 2025
Technical Overview of the Standards	The Technical Overviews provide a more detailed overview of the IESSA and Experts standards, walk stakeholders through the standards and highlight the key provisions.	IESBA Staff & Comms	Completed Q1 2025
Videos	Short video series on IESBA's Sustainability and Experts Standards.	IESBA Staff & Comms	Completed Q1 2025

B. Additional Implementation and Capacity Building Materials

Additional implementation and capacity building materials will be developed and published progressively during 2025.

Material	Details	Responsibility	Status & Timing
Webinars	<p>The following webinars were held, providing educational and training guidance on technical matters and to address the ‘why’ and ‘how’ on selected topics:²</p> <ol style="list-style-type: none"> 1. IESBA’s mission regarding sustainability reporting and assurance and the sustainability reporting-related revisions to the Code. 2. Key topics in the IESSA. 3. Deep dive into the IESSA’s International Independence Standards. 4. High-level overview of the Experts standard. <p>The webinar recordings and slides are available for stakeholders at IESBA Global Webinars - Ethics in Sustainability and Using the Work of an External Expert.</p>	IESBA Staff & Comms	<p>Completed Q1 2025</p> <p>Sustainability – Feb 18-27</p> <p>Experts – Mar 3-4</p>
Presentation material	A standard slide deck for use by IESBA members and staff and stakeholders in their A&I activities.	IESBA Staff & Comms	<p>Completed Q1 2025</p>
IESBA Staff Questions & Answers (Q&As) on the IESSA	IESBA Staff Questions & Answers - International Ethics Standards for Sustainability Assurance (IESSA) were issued in June 2025 addressing key matters identified through outreach, responses to the Exposure Draft, and Task Force and Board deliberations as challenging or requiring further clarification for the ethics and independence standards in the IESSA.	IESBA Staff	<p>Completed Q2 2025</p>

² Each webinar was held twice to ensure that different global time zones were appropriately covered.

Material	Details	Responsibility	Status & Timing
Joint Guidance / FAQs	IAASB and IESBA Staff Provide Answers to Key Questions on Implementing ISSA 5000 and IESSA issued in June 2025 on matters of coordination under both sets of standards, including group engagements and the determination of components.	IESBA & IAASB Staff	Completed Q2 2025
Summary of Prohibitions in the IESSA	Adapt the current IESBA publication Summary of Prohibitions in the IESBA Code Applicable to Audits of Public Interest Entities for the equivalent provisions in the IESSA. The Summary of Prohibitions in the IESSA was issued in July 2025 and highlights the non-assurance services, relationships, interests, or circumstances that are prohibited with respect to sustainability assurance engagements of Public Interest Entities (PIEs). The document also contains annotations for prohibitions applicable to non-PIEs.	IESBA Staff	Completed Q3 2025
Comparative Code Guidance	Key Differences Between IESSA and the Provisions of the IESBA Code Applicable to an Audit of Financial Statements issued in July 2025 compares the requirements and application material in Parts 1 to 4A to Part 5 (IESSA) of the Code to highlight key differences and incremental requirements from Part 4A for practitioners under the IESSA.	IESBA Staff	Completed Q3 2025
Sustainability Video Series	IESBA Explainers – the following series of short whiteboard videos were published in July 2025: 1. IESBA Explainers: Introduction to the Global Ethics Sustainability Standards – An overview of IESBA's new Sustainability and Experts Standards;	IESBA Comms & Staff	Completed Q3 2025

Material	Details	Responsibility	Status & Timing
	<p>2. IESBA Explainers: Ethics in Sustainability Reporting – A brief case study applying ethics requirements on pressure with respect to sustainability reporting; and</p> <p>3. IESBA Explainers: IESSA and Ethics in Sustainability Assurance – A brief case study applying independence requirements on non-assurance services in the IESSA.</p>		
Proportionality of IESSA	The Proportionality of IESSA explains how the standards are designed to be scalable and adaptable for sustainability assurance engagements across entities of all sizes, from small and medium-sized enterprises to large organizations, while maintaining the same robustness as the ethics and independence standards for audit engagements. This ensures that the requirements remain practical and relevant in varied contexts, enabling sustainability assurance practitioners to apply them effectively without compromising quality or public trust.	IESBA Staff	UPDATED Completed Q3 2025
IESBA Staff Q&As on Experts	IESBA Staff Q&As addressing key matters identified through outreach, responses to the Exposure Draft, and Task Force and Board deliberations as challenging or requiring further clarification for Experts.	IESBA Staff	UPDATED Completed Q3 2025
IESBA Code Substantive Changes from 2009 to 2025	Guidance developed to address specific stakeholder requests to provide a clear, high-level synthesis of the substantive revisions to the Code since 2009. The purpose is to assist stakeholders in efficiently navigating the evolution of the Code over this period, thereby supporting understanding, adoption, and effective implementation of the most current ethical and independence requirements.	IESBA Staff	NEW Completed Q4 2025

Material	Details	Responsibility	Status & Timing
Investors and the corporate governance community	<p>Revised to develop two separate tailored materials for (a) investors and (b) the corporate governance community in order to provide more targeted and decision-useful guidance on the impacts and benefits of the IESSA and sustainability reporting revisions for those specific stakeholder groups that recognizes their distinct roles, responsibilities, and priorities.</p> <p>Tailoring the materials allows alignment with each group's specific concerns (e.g., the governance community's focus on governance, oversight, and risk versus investors' need for reliable, comparable information for capital allocation).</p>	IESBA Staff	<p>UPDATED</p> <p>In Progress</p> <p>Now planned for Q1 2026</p>
IESBA Staff Case Studies on Sustainability Reporting	IESBA Staff Case Studies applying the Sustainability Reporting revisions to the Code. Case studies may leverage and expand on existing scenarios developed by Association of Chartered Certified Accountants (ACCA) and incorporate new scenarios.	IESBA Staff	<p>UPDATED</p> <p>In Progress</p> <p>Now planned for Q1 2026</p>
IESSA Implementation Guide	<p>The IESSA is completely new, and there is a wide range of interested stakeholders, including non-accountant assurance practitioners. Accordingly, consideration is being given to focusing the implementation guide on non-accountant assurance practitioners.</p> <p>The guide will highlight the scope, context, and objectives of the new standard, and explain key concepts, practitioner's responsibilities, and key requirements, including material on specific topics, for example, NOCLAR, group sustainability assurance engagements and the determination of components, and using the work of another practitioner.</p>	IESBA Staff & Comms	<p>On hold pending further developments with IAF</p>

Material	Details	Responsibility	Status & Timing
Other Non-Authoritative Material (NAM)	The A&I WG will assess the need for additional NAM, such as case studies on group and non-assurance services provisions, to deepen the understanding of the matters covered by, and to assist with implementation of, the IESBA Sustainability and Experts Standards. Consideration will be given to exploring opportunities to collaborate with jurisdictional standard setters (JSS).	A&I WG & IESBA Staff	Ongoing
IESBA Web Page	Update the IESBA's Sustainability Reporting and Assurance focus page for the tool-kit of implementation and capacity building materials.	IESBA Staff & Comms	Ongoing

C. Ongoing Stakeholder Engagement Activities and Partnerships

The A&I WG recognizes the importance of maintaining existing, and developing new, stakeholder relationships and partnerships to maximize A&I of the IESBA Sustainability and Experts Standards.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
IFAC	<p>Liaise and coordinate with IFAC as it supports IESBA's roll-out plan for the IESBA Sustainability and Experts Standards in its ongoing activities on A&I. IFAC's activities include facilitation of the translation and reproduction of the standards and other materials. IESBA Staff have the following touch points with IFAC Staff:</p> <ul style="list-style-type: none"> • Regular IESBA/IFAC A&I meetings; • IFAC and SSB meetings on sustainability A&I; • Coordination meetings with IFAC Regional Managers (refer to section D for further details); and 	A&I WG & IESBA Staff	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	<ul style="list-style-type: none"> Continued discussions on the planned approach for IFAC's next iteration of <i>The State of Play: Sustainability Disclosure and Assurance</i> with respect to the IESBA Code. 		
IAASB	<p>The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure.³ The two Boards undertook extensive coordination activities to ensure that the standards are aligned and interoperable.</p> <p>Close coordination activities with the IAASB will continue to promote the A&I of the respective standards. To facilitate this, the IESBA and IAASB staff have established a staff A&I working group which meet monthly to coordinate on A&I initiatives, including the development of joint A&I materials, planning of outreaches, and consideration of A&I feedback received from stakeholders.</p>	IESBA & IAASB Staff	Ongoing
Sustainability reporting standard setters	<p>Consider developments relating to global sustainability reporting standards, including ISSB and GRI standards, as well as major regional standards such as the ESRs in the EU.</p> <p>In partnership with IFAC, JSS and others, the A&I WG will monitor jurisdictional adoption or public consultation on mandatory or voluntary sustainability reporting based on the ISSB standards or other sustainability reporting standards. Significant markets adopting sustainability reporting standards are potential first candidates for adoption of the IESBA Sustainability and Experts Standards.</p>	A&I WG & IESBA Staff	Ongoing
International Sustainability Standards Board (ISSB)	IESBA representatives are engaging with ISSB and IAASB representatives on matters of mutual interest, including promoting the benefits of a global sustainability reporting, assurance and ethics ecosystem and the trilogy of standards.	A&I WG & IESBA Staff	UPDATED Ongoing

³ See ISSA 5000, paragraph 6 – ISSA 5000 is premised on the basis that sustainability assurance practitioners are subject to the provisions of the IESBA Code related to sustainability assurance engagements (which will incorporate the IESSA and Experts standards), or requirements that are at least as demanding.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	Joint IESBA/ISSB/IAASB meetings were held on April 10, 2025, May 13, 2025, July 8, 2025, and more recently on October 17, 2025. The latter meeting included further discussion on the ISSB's Partnership Framework for Capacity Building and ongoing collaboration between the ISSB, IAASB, and IESBA. The next coordination meeting will be in early 2026.		
International Accreditation Forum (IAF)	<p>In February 2024, the IESBA and IAF announced a strategic partnership to advance the use of the IESSA to underpin trust in the assurance of sustainability information. This envisages collaboration with the IAF to support training of accreditation bodies and conformity assessment bodies to apply the IESSA, and coordination on implementation materials required, such as an IESSA Implementation Guide and training programs, to assist the IAF with A&I and capacity building.</p> <p>IESBA Staff met with IAF representatives in London on February 27-28, 2025, to discuss the IAF's mapping of its current ethics requirements for sustainability assurance engagements to the IESSA and to clarify and address key issues. IESBA Staff provided a report-back on this engagement at the March 2025 IESBA meeting.</p> <p>IESBA Staff and IAF representatives have continued to liaise on the IAF's mapping since the March 2025 IESBA meeting. IAF is currently considering the way forward with respect to its mapping and framework development due to changes in the external environment, including the impact of the European Union's Omnibus legislation. IESBA Staff and IAF representatives will meet next on November 26, 2025 and an update will be provided at the December 2025 IESBA meeting.</p>	IESBA Staff	UPDATED Ongoing
Regulators and standard setters	Outreach to international regulators/standard setters (e.g., International Forum of Independent Audit Regulators (IFIAR) and International Organization of Securities Commissions (IOSCO)) and regional and jurisdictional regulators (e.g., Committee of European Auditing Oversight Bodies (CEAOB), national	IESBA Members, A&I WG & IESBA Staff	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	securities regulators and national or regional assurance oversight authorities). These stakeholders provide unique public interest perspectives on what may be required for adoption and effective implementation.		
Jurisdictional Standard Setters	<p>The IESBA-JSS group represents the most active JSS around the world. These JSS have a wealth of knowledge, experience and expertise that are invaluable to the IESBA.</p> <p>Possible partnerships with certain JSS to assist with the development of NAM to support the implementation of the IESBA Sustainability and Experts Standards. In addition, JSS will be part of an ‘early feedback’ mechanism to share information regarding any A&I challenges different jurisdictions are facing with the new standards.</p> <p>An update on the IESBA’s work supporting the A&I of the IESBA’s Sustainability and Experts Standards was provided at the May 7, 2025, IESBA-JSS meeting and feedback was sought from JSS representatives on potential A&I issues or challenges and possible capacity building opportunities, including the development of NAM. The JSS meeting on November 3-4, 2025 touched on some areas of A&I including the overall strategy and work plan (SWP) and post-implementation reviews (PIR) for the restructured code and non-compliance with laws and regulations (NOCLAR).</p>	IESBA Members & Staff	Ongoing
Other partnerships	Continue to foster relationships and partnerships with organizations, including the United Nations Trade and Development (UNCTAD) and the Pan-African Federation of Accountants (PAFA), to assist the IESBA raise awareness and promote A&I.	A&I WG & IESBA Staff	Ongoing
Sustainability Reference Group (SRG)	As determined at the December 2024 IESBA meeting, the SRG will continue during 2025 to provide valuable input into the development of implementation support materials.	IESBA Staff	Q1-Q4 2025

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
Association of Chartered Certified Accountants (ACCA)	<p>ACCA is a global professional accounting body offering the Chartered Certified Accountant qualification. IESBA and ACCA collaborated on a “Trust in sustainability reporting” article on the IESSA and enhanced ethical provisions for sustainability reporting which was included in ACCA's May 2025 AB Magazine.</p> <p>IESBA staff are working on expanding on the ACCA's <i>"Ethical dilemmas in an era of sustainability reporting"</i> by applying the sustainability provisions in the Code by way of case studies (refer above).</p>	IESBA Staff	UPDATED Ongoing
IESSA Implementation Monitoring Advisory Group (IIMAG)	<p>The A&I WG provided feedback on the composition of the IIMAG. The IIMAG is a technical group of experts to provide insights and advice to the IESBA on any implementation issues or challenges relating to the IESSA. The A&I WG selected the initial 11 IIMAG members based on the general criteria set out in the IIMAG's Terms of Reference.</p> <p>On November 11, 2025 the IIMAG Chair and IESBA support Staff met with the A&I WG to provide an update on the IIMAG activities, consideration of matters raised by IIMAG members, and possible IESBA responses to address these matters (refer to Agenda Item 4 of this meeting). IESBA Staff will continue to liaise and coordinate between the IIMAG and A&I WG on implementation issues or challenges of relevance to both groups.</p>	A&I WG & IESBA Staff	UPDATED Ongoing

D. Jurisdictional Engagement and Partnership Opportunities

The A&I WG developed comprehensive draft jurisdictional profiles for the 17 prioritized jurisdictions presented at previous IESBA meetings to deepen the understanding of the respective jurisdictional contexts and support the development of tailored outreach strategies. These profiles leveraged the previously developed stakeholder engagement map and were informed by extensive external research, close collaboration with IFAC Regional Managers, and valuable input from IESBA Members/Technical Advisors. The draft profiles will be maintained as dynamic documents and updated on an ongoing basis and will assist to raise awareness about IESBA's mandate, role, the IESBA Sustainability and Experts Standards, and to build partner support. The A&I WG welcomes the input received to date from IESBA Members/Technical Advisors and encourages continued contributions and engagement in their respective regions/jurisdictions.

Where jurisdictions have expressed specific needs or priorities, including support related to A&I of the IESBA Code more broadly, the A&I WG has considered the nature and extent of assistance that may appropriately be provided. Further, the A&I WG is assessing other jurisdictions to include within the prioritization list, and an update will be provided at the December 2025 IESBA meeting.

Jurisdiction	Engagement Activities and Partnerships	IESBA Member/Technical Advisor Support	Status
Tailored Outreach Plan Under Development			
Kenya	Exploring potential in-person outreach activities in April 2026, including with respect to sustainability and the new Role of CFOs Workstream.	Paul Muthaura Charles Luo	UPDATED Approach in progress
Nigeria	Exploring outreach opportunities in Q1 2026, including with respect to application of the Code, sustainability, tax planning, and ethics in the public sector.	Obichukwu Nwazota	UPDATED Approach in progress
Minimal Further Support Identified at this Stage (Under Monitoring)			
India	The Institute of Chartered Accountants of India (ICAI) is consulting on revisions to its Code of Ethics for Chartered Accountants based on international and domestic developments, including to reflect changes to converge with the 2024 version of the IESBA Code and certain subsequent IESBA pronouncements, including the IESSA, with necessary modifications.	Amarjeet Singh Deepa Agarwal	UPDATED Consider Partnerships
Qatar, Saudi Arabia, United Arab Emirates	Stakeholder outreach in Riyadh, Saudi Arabia occurred in late September/early October in conjunction with the IFAC Connect. At that time, the Saudi Organization for Chartered Professional Accountants (SOCPA) announced the launch of an Accounting Knowledge Center in Saudi Arabia.	Rania Uwaydah Mardini David Clark	UPDATED Consider partnerships
Japan	JICPA requested materials for investors and those charged with governance which are addressed by the planned materials above.	Tomoyo Imura Masahiro Yamada	UPDATED Requests in progress

Jurisdiction	Engagement Activities and Partnerships	IESBA Member/Technical Advisor Support	Status
Malaysia & Singapore	Planned in-person interventions in Singapore and Malaysia in January 2026 to include discussion on A&I with relevant stakeholders at that time.	Caroline Lee (Former Deputy Chair, IESBA)	UPDATED Planned interventions & consideration of partnerships
Assessing Requests			
Korea	The 2026 World Congress of Accountants will be held in Korea from November 17 – 20, 2026. Liaising with relevant stakeholders in Korea with respect to any needs required.	Sung-Nam Kim Ki-Tae Park	UPDATED Assessing Needs
No Specific Outreach Proposed at this Stage (Outreach Support to be Provided as Needed)			
Australia/ New Zealand	Discussions were held, draft profile reviewed and updated, and no specific outreach proposed at this time.	Channa Wijesinghe Belinda Zohrab-McConnell	No specific outreach proposed
France	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Christelle Martin Bruno Tesniere	No specific outreach proposed
United Kingdom	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Mark Babington Keith Billing	No specific outreach proposed
Italy	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Luigi Nisoli	UPDATED No specific outreach proposed

Adoption and Implementation Working Group – Updated Action Plan
IESBA Meeting (December 2025)

Jurisdiction	Engagement Activities and Partnerships	IESBA Member/Technical Advisor Support	Status
South Africa	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Saadiya Adam Natashia Soopal	UPDATED No specific outreach proposed
Brazil	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Vania Borgerth	UPDATED No specific outreach proposed