

## IESBA Outreach and Related Activities for 2025 (January – December)

### January

- Meeting with Pamela Steer, President & CEO of CPA Canada | January 10 (Dias)
- Meeting with Matt Gantley, CEO, UKAS, and representing the International Accreditation Forum (IAF); Emanuele Riva, IAF Chair; Marc Boissonnet, ESG Director, TIC Council; and Antonio Astone, Global Sustainability Manager, DNV | January 17 (Siong, Reid)
- Presentation on *International Ethics Standards for Sustainability Assurance (including International Independence Standards)* (IESSA) at Keidanren Japanese Business Federation – Tokyo, Japan | January 21 (Imura)
- Meeting with the Institute of Company Auditors, Luxembourg, on Collective Investment Vehicles (CIVs), Pension Funds and Investment Company Complexes (ICCs) | January 22 (Nisoli, Biek, Reid, Viljoen)
- Meeting with the Institute of Certified Public Accountants in Israel (ICPAI) | January 22 (Dias, Siong)
- Presentation at the Pan African Federation of Accountants (PAFA) and FSD Africa Workshop for Sustainability Reporting Champions, titled “From Standards to Impact: Driving Sustainable Development Through the IFRS Sustainability Disclosure Standards” – Nairobi, Kenya | January 22 (Muthaura, Sramko)
- Meeting with Sharon Machado, Head of Sustainable Business, and Sarah Lane, Head of Ethics and Independence from the Association of Chartered Certified Accountants (ACCA) on collaboration opportunities relating to the IESBA’s sustainability standards | January 23 (Reid, Cahoon)
- Virtual interview with Simon Jessop, Reuters | January 24 (Dias)
- Netherlands Outreach – Amsterdam | January 27-28 (Dias, Siong)
  - Meeting with Laura van Geest, Chair; Hanzo van Beusekom, Executive Board Member; Arnold Pureveen, Head of Audit & Reporting Oversight; Hanneke Yih, Supervision officer, Audit & Reporting Oversight; and other senior staff, Dutch Authority for the Financial Markets (AFM)
  - Steven Maijoor, Executive Board Member, Banking Supervision, Netherlands Central Bank (DNB)
  - Liane Vlaskamp, Executive Director; Martijn Duffels, Senior Vaktechnisch Specialist; and other senior staff, Nederlandse Beroepsorganisatie van Accountants (NBA)
- Meeting with Task Force chairs of the Professional Ethics Executive Committee (PEEC) of the American Institute of Certified Public Accountants (AICPA) on Private Equity Investments (PEI) in accounting firms | January 27 (Huesken, Biek, Viljoen)
- Presentation at the IOSCO-IFRSF Training Workshop on “International Standard Setting on Assurance and Ethics Over Sustainability-related Information – Update from Standard-setters” – Budapest, Hungary | January 29 (Sramko)

- Presentation at the PwC Global Risk, Regulations and Ethics Conference – Cascais, Portugal | January (Dias)
- Presentation at the International Finance Corporation (IFC) and the International Bank for Reconstruction and Development (IBRD) Business Climate Joint Workshop titled “The New International Tax Landscape: Opportunities for Promoting a Positive Business Environment for Sustainable Growth,” focusing on the IESBA’s Tax Planning standards – Washington D.C., USA | January 30 (Siong, Vijian)

## **February**

- European Securities and Markets Authority (ESMA) conference on “Shaping the Future of EU Capital Markets” – Paris, France | February 5 (Dias)
- Meeting with IOSCO Committee 1 (C1) – Madrid, Spain | February 5 (Dias)
- Keynote speaker at the 3<sup>rd</sup> International Ethics Conference for Accountants on “Untying the Knots Between Ethics, Tax and the Public Interest – An overview of the IESBA’s Global Ethics Standards on Tax planning,” hosted by the Uche Godwin Nzuko Foundation (UGN Foundation), in conjunction with UGN Consulting Services Ltd | February 13 (Lehuede, Vljian)
- Meeting with Cesare Sacconi, Director, and Giulia Biselli, Gender Equality and Social Sustainability specialist, Get It Fair (GIF) | February 13 (Siong, Reid)
- Global IESBA Ethics Sustainability Standards Webinars – Sustainability Overview & Sustainability Reporting | February 18 (Martin, Sramko, Reid)
- Australia Outreach – Melbourne | February 18-25 (Babington, Wijesinghe)
  - Presentation at an Institute of Public Accountants (IPA) Member Luncheon Event on the IESBA’s Sustainability Standards and Firm Culture and Governance project
  - Chartered Accountants Australia and New Zealand (CAANZ) Trans-Tasman Webinar on Sustainability (Babington)
  - CPA Australia workshop “Summary – Auditors, Ethics and Sustainability Assurance Engagements”
  - Meeting with Australian standards setters and Big Six firms, hosted by the Accounting Professional & Ethical Standards Board (APESB), with Doug Niven, Chairman, AUASB; Dr Keith Kendall, Chairman, AASB; Julia Bilyanska, Head of Sustainability Assurance, Andrew Bryant, Principal Director, Head of Ethics and Independence, Sophie Finemore, Director, Government and Regulatory Affairs, Rene Bagley, Associate Director, Ethics and Independence, of KPMG; Samantha Sing Key, Director Sustainability Reporting Advisory, John Cincotta, Principal, Head of Independence & Quality Management of Grant Thornton; Aletta Boshoff, National Lead Partner, IFRS & Corporate Reporting and ESG & Sustainability, Willem Oliver, Partner, Ethics and Independence of BDO; Joanne Lonergan, Assurance Partner & Oceania Assurance Professional Practice Director and Matt Honey, Assurance Partner Sustainability of EY; Ashley Wood, Assurance Partner and Adam Cunningham, Partner, Sustainability Reporting & Assurance of PwC; Darren Gerber, Climate and Sustainability Partner, Deloitte
  - Meeting with Carol Adams, Chair of the Global Sustainability Standards Board (GSSB)

- Meeting with Dr Keith Kendall, Chair of the Australian Accounting Standards Board (AASB) and Andrew Mills, Chair of the Financial Reporting Council
- CPA Australia luncheon on Global and UK developments on Audit regulations and Sustainability
- Interview on Sustainability for the CPA Australia podcast (Babington)
- Australia Outreach – Sydney, Australia | February 18-25 (Babington, Wijesinghe)
  - Meeting with the Australian Treasury's Climate Team (Stephen Green, Assistant Director, and Matt Laing) on Sustainability
  - Meeting with Big Six Firms on the IESBA's projects with Kevin Leighton, Ethics & Independence Partner; Shaun Kendrigan, Head of Audit DPP; Andrew Archer, National Managing Partner – Quality & Excellence; and Marilyn Gwan, Partner National Assurance Quality, of Grant Thornton; Jane Bowen, Partner, Quality Management Leader; and Cormac McConville, Director, Audit & Assurance Quality; of BDO; Megan Wilson, Partner; and Chris George, Partner, Asia Pacific Professional Practice, of Ernst Young; Jan McCahey, Chief Risk & Ethics Leader; and Debbie Smith, Assurance Risk & Quality Leader of PwC; and Marisa Orbea, Partner – National Quality and Risk, of Deloitte
  - Sustainability Member Breakfast function hosted by Chartered Accountants Australia and New Zealand
  - Meeting with Nancy Milne, Chair, and Rachel Grimes, Director, APESB
  - Interview on regulatory developments and Sustainability on the CAANZ podcast (Babington)
- Meeting with Fabrice Demarigny, Global Head of Financial Markets, Forvis Mazars | February 19 (Dias)
- Global IESBA Ethics Sustainability Standards Webinar – Key Topics in the IESSA | February 19 (Sramko, Leal, Reid)
- Meeting with Emanuele Riva, IAF Chair; Marc Boissonnet, ESG Director, TIC Council; and Antonio Astone, Global Sustainability Manager, DNV | February 20 (Siong, Reid, Billing)
- Global IESBA Ethics Sustainability Standards Webinar – IESSA Independence Standards: A Deep Dive | February 20 (Babington, Sramko, Reid)
- United Arab Emirates Outreach – Dubai and Abu Dhabi | February 24-26 (Dias, Clark<sup>1</sup>)
  - Meeting with Abdelrahman Mohamed Elfeky, Senior Specialist – Governance & Public Policy Making, UAE Ministry of Economy (MoE); and Naweed Lalani, Director of Infrastructure and Audit Oversight, Dubai Financial Services Authority (DFSA)
  - Meeting with H.E. Riyad Al Mubarak, Honorary President of the Emirates Accountants and Auditors Association (EAAA); Fadel Abdulbaqi Al Ali, Chairman; Ian Johnston, Chief Executive; Justin Baldacchino, Supervision Managing Director, of DFSA
  - Fireside Chat organized by DFSA

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<sup>1</sup> David Clark, IESBA Technical Advisor, attended meetings with the SCA and FAA.

- Video interview with the Institute of Chartered Accountants in England and Wales (ICAEW)
- Meeting with Phillipe Richard, International affairs, Executive Director; and Talal Samad, Head of Audit, Registration Authority, of Abu Dhabi Global Market (ADGM)
- Presentation at the ICAEW Stakeholder Roundtable
- Meeting with H.E. Waleed Al Awadhi, CEO; Mohammad Junaid, Head of Corporate Governance Section of Securities and Commodities Authority (SCA) and Hisham Dally, Regulatory Partner of Ernst & Young (EY)
- Meeting with H.E Abdulrahman Al Hareb, Director General, Financial Audit Authority (FAA) and Hisham Dally
- Meeting with Wael Abdel Qader Mahmoud, Audit Sector Director General, and Bahaa Eddin Al Tali, Executive Auditor, Abu Dhabi Accountability Authority (ADAA)
- Speaker at the IOSCO-IFRSF Training Workshop on “International Standard Setting on Assurance and Ethics Over Sustainability-related Information – Update from Standard-setters” – Doha, Qatar | February 25 (Sramko)
- Global IESBA Ethics Sustainability Standards Webinar – IESBA Sustainability Overview & Sustainability Reporting | February 25 (Huesken, Kwan, Leal)
- Global IESBA Ethics Sustainability Standards Webinar – Key Topics in the IESSA | February 26 (Kwan, Leal, Sramko)
- Meeting with Matt Gantley, CEO UKAS and representing the International Accreditation Forum (IAF), Emanuele Riva, IAF Chair; Marc Boissonnet, ESG Director, TIC Council; Antonio Astone, Global Sustainability Manager, DNV; Kevin Belson, IAF TC Chair and UKAS; Elena Battelino, Accredia; Makino Chikako, IAF | February 27-28 (Siong, Reid, Billing)
- Global IESBA Ethics Sustainability Standards Webinar – IESSA Independence Standards: A Deep Dive | February 27 (Wijesinghe, Sramko, Leal)
- Presentation at the IFAC Board Meeting | February 28 (Dias)

## **March**

- Global IESBA Using the Work of an External Expert Webinar | March 3-4 (Nisoli, Adam, Mintzer,<sup>2</sup> Leung, Bernard)
- Presentation at the IFAC Professional Accountancy Organizations Development Advisory Group (PAODAG) meeting on “Supporting Adoption of the Code of Ethics: A Focus on Technology and Artificial Intelligence” – New York, USA | March 5 (Biek, Viljoen)
- Meeting with Jim Knafo, CEO, Global Accountancy Alliance – New York | March 6 (Dias)
- Meeting with IAASB representatives as part of the Quarterly IAASB-IESBA Coordination Update | March 8 (Kim, Siong, Vijian)
- IESBA Global Roundtable on Firm Culture & Governance – New York, USA | March 13

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<sup>2</sup> Mr. Andrew Mintzer, former IESBA member and Using the Work of an External Expert Task Force Member

- Presentation on the IESBA Sustainability Standards to the Brazilian National Treasury | March 14 (Borgerth)
- World Bank-Center for Financial Reporting Reform (Europe and Central Asia) Accounting and Auditing Reform Momentum Forum – Vienna, Austria | March 17 (Wray)
- Presentation at the International Forum of Independent Audit Regulators (IFIAR) webinar on IESBA Sustainability Standards | March 18 (Babington, Sramko)
- Presentation on the IESBA Sustainability Standards to the Regional Accounting Council of Paraná | March 18 (Borgerth)
- Presentation for the Lesotho Institute of Accountants (LIA) on the IESBA Code of Ethics and the IESSA | March 18 (Reid, Cahoon)
- Presentation at the 2<sup>nd</sup> Sustainability Center of Excellence Workshop hosted by PAFA | March 19 (Sramko)
- Keynote speaker at the South African Institute of Professional Accountants (SAIPA) 2025 Accounting conference | March 19 (Huesken)
- Meeting with Sarah Lane, Head of Ethics and Assurance and Jo Malvern, Editor in Chief, Association of Chartered Certified Accountants (ACCA) | March 19 (Jorge, Reid)
- IESBA Global Roundtable on Firm Culture & Governance – Melbourne, Australia | March 20
- Presentation on the IESBA Sustainability Standards to the Colegio de Contadores Publicos de Peru | March 20 (Borgerth)
- Meeting with Barry Doyle, President, Chartered Accountants Ireland (CAI) – Brussels, Belgium | March 24 (Dias)
- IESBA Global Roundtable on Firm Culture & Governance – Brussels, Belgium | March 24
- Meeting with IOSCO Sustainable Finance Task Force (STF) – Madrid, Spain | March 26 (Dias)
- Meeting with the Global Accounting Alliance (GAA) Board on IESBA workstreams – Edinburgh, Scotland | March 28 (Dias)
- Forum of Firms – Amsterdam, Netherlands | March 31 (Dias, Huesken, Nisoli, Jorge, Leal, Vijian, Siong (virtual), Leung (virtual))

## **April**

- Meeting with the IFIAR Standards Coordination Working Group (SCWG) – Washington D.C., USA | April 2 (Siong, Leung)
- IESBA Global Roundtable on Firm Culture & Governance – Virtual, Africa region | April 2
- IESBA Global Roundtable on Firm Culture & Governance – Virtual, Latin America region | April 3
- CSRD Practice Forum jointly organized by Accountancy Europe and the European Contact Group (ECG) – Brussels, Belgium | April 4 (Martin)
- Presentation at the UNCTAD ISAR Second Regional Partnership Meeting on Enhancing Sustainability Reporting in the Gulf & Neighboring Countries on the sustainability ethics and independence standards – Doha, Qatar | April 9 (Reid)

- Standard Setters Panel at the IFIAR plenary meeting – Berlin, Germany | April 10 (Dias)
- Meeting with Jonathan Bravo, Director of Regulatory Affairs and Liza McAndrew Moberg, Regulatory Affairs, IFRS Foundation together with IAASB Staff | April 10 (Singh, Siong)
- Article in the Institute of Chartered Accountants in England and Wales (ICAEW) Insight on “Finance and sustainability: applying the materiality principle for accountants” | April 11 (Wray)
- International Federation of Accountants (IFAC) and IESBA Global Summit on the IESSA – Paris, France | April 14 (Dias, Siong, Sramko)
- Article in the CPA Australia INTHEBLACK digital magazine on the IESBA Firm Culture and Governance Report | April 21 (Wijesinghe)
- Lebanese Association of CPAs (LACPA) event on ethical challenges relating to technology – Beirut, Lebanon | April 23 (Dias, Clark)
- Speaker at the Lebanese Association of CPAs (LACPA) conference titled "Ethics and Accountability in Auditing: Safeguarding Public Trust" | April 23 (Dias)
- Panelists at the Lebanese Association of CPAs (LACPA) conference titled "Ethics and Accountability in Auditing: Safeguarding Public Trust" Beirut, Lebanon | April 23 (Uwaydah, Clark)
- Panelist at the Malaysian Institute of Accountants (MIA) Digital Month 2025 | April 23 (Viljoen)
- IESBA Global Roundtable on Firm Culture & Governance – Kuala Lumpur, Malaysia | April 28
- Meeting with Alex Ooi, Executive Director, Audit Oversight, Securities Commission Malaysia (SCM) and other SCM representatives on the Firm Culture and Governance project – Kuala Lumpur | April 29 (Huesken, Wijesinghe, Kwan, Leung, Leal, Vijian)
- Meeting with Kuldip Gill, Assistant Chief Executive, Accounting and Corporate Regulatory Authority (ACRA) and other ACRA representatives on the Firm Culture and Governance project – Singapore | April 30 (Huesken, Wijesinghe, Kwan)
- Meeting with representatives from Small and Medium Practices (SMPs) firms arranged by ACCA on the Firm Culture and Governance project – Singapore | April 30 (Huesken, Wijesinghe, Kwan)
- Meeting with Su-Yen Wong, independent board director, Adjunct Professor, National University of Singapore Business School and Chair, James Cook University, Singapore Board; Terence Quek, Chief Executive Officer, Singapore Institute of Directors; Micheal Tang, Head of Listing Compliance, Singapore Stock Exchange and Uantchern Loh, Vice President, Securities Investors Association Singapore on the Firm Culture and Governance project – Singapore | April 30 (Huesken, Wijesinghe, Kwan)

## **May**

- Presentation at the Pan African Federation of Accountants (PAFA) Ethics, Audit and Assurance Technical Advisory Group (EAA TAG) on CIVs, Pension Funds and ICCs, and Tax Planning | May 1 (Biek, Reid, Viljoen, Vijian)
- Panelist at the 8<sup>th</sup> Africa Congress for Accountants (ACOA) - Kigali, Rwanda | May 6-9 (Muthaura)
- Meeting with Wendy Venter, CEO, and Misha Pieters, Director and Auditing Assurance, External Reporting Board (XRB) – New York, USA | May 6 (Dias, Siong)

- Meeting with IAASB representatives on Firm Culture and Governance | May 8 (Huesken, Wijesinghe, Kwan, Vijian)
- Meeting with IAASB representatives as part of the Quarterly IAASB-IESBA Coordination Update | May 8 (Kim, Vijian)
- Meeting with Antonio Astone, Global Sustainability Manager, DNV and Elena Battelino, Accredia; representing the International Accreditation Forum (IAF) | May 9 (Reid, Billing)
- Article in the May 2025 Association of Chartered Certified Accountants (ACCA) Accounting and Business magazine on “Trust in Sustainability Reporting” | May 2025 (Dias)
- Meeting with representatives of PwC Australia and PwC Global on firm, culture and governance | May 12 (Wijesinghe, Huesken, Kwan, Leung)
- Meeting with representatives of IFAC Small and Medium Practices Advisory Group (SMPAG) | May 12 (Adam, Biek, Vijian)
- Meeting with Terese Anderson, Head of Compliance Accru Partners on Private Equity Investments in Accounting Firms | May 12 (Biek, Viljoen)
- Forum of Firms Latin American Regional Audit Quality Event – Lima, Peru | May 12 (Dias, Lehuede)
- Peru Outreach – Lima | May 12 (Dias, Lehuede)
  - Meeting with Wendy Allauca Castillo, Chair; and Josué Canchari De La Cruz, Julio Raúl Mena Preciado, Jorge Saul Segura Atachagua, Willy Richard Flores Manzano, Board Members, Junta de Decanos de Colegios de Contadores Públicos del Perú
  - Meeting with Juan Pichihua Serna, Superintendent, Superintendencia del Mercado de Valores (SMV)
  - Meeting with Carlos Cueva, Deputy Superintendent of Legal Affairs; Jimmy Izu, Head of Regulation; María Luz Ríos – Executive Coordinator; and Sergio Javier Espinosa Chiroque, Superintendency of Banking, Insurance, and Pensions (SBS)
  - Meeting with Lima Stock Exchange representatives Daniel Lastra, Katherine Jara, and Marco Antonio Zaldívar
  - Meeting with Big Six Audit Firms: Hernán Aparicio Ponce of PwC Perú; Cristian Emmerich de Haro of KPMG Perú; Karla Velasquez of Deloitte Perú; Liliana Córdova Mejía of BDO Perú; Mario Navarrete of Grant Thornton; and Carlos Valdivia Valladares of EY Perú
- CReCER 2025 – Lima, Peru | May 13-15 (Dias, Lehuede)
- Meeting with Jonathan Bravo, Director of Regulatory Affairs and Liza McAndrew Moberg, Regulatory Affairs, IFRS Foundation together with IAASB Staff | May 13 (Siong, Reid)
- Meeting with Javier de Frutos, Chair of the Commission on Financial Reporting of the European Federation of Financial Analysts Societies, to discuss CIV and Pension Fund Consultation Paper | May 13 (Biek)
- Meeting with the members of Qatar’s Working Group for the National Framework on External Assurance for Sustainability Reporting – Doha, Qatar | May 14 (Singh)

- Meeting with representatives of the Belgium Institute for Tax Advisors & Accountants (ITAA) and IFAC to discuss ethical risks associated with use of accounting software and related platforms | May 14 (Biek)
- Meeting with representatives of the Financial Stability Board (FSB) Standing Committee on Standards Implementation (SCSI): Ryoza Himino, Lara Douglas, and Jurgen Kirchhof | May 16 (Dias, Siong)
- Meeting with Sally Wong, CEO Hong Kong Investment Funds Association on CIVs, Pension Funds, and ICCs | May 16 (Biek, Reid, Viljoen)
- Meeting with Antonio Astone, Global Sustainability Manager, DNV representing the International Accreditation Forum (IAF) | May 16 (Reid)
- Keynote speaker at the Institute of Chartered Accountants of Pakistan (ICAP) on "Bridging the Gap: Strengthening Oversight, Accountability and Trust through the IESBA Code" | May 21 (Biek)
- Presentation at the Chartered Accountants Australia and New Zealand (CA ANZ) Annual National Audit Conference on Sustainability Ethics and Independence Standards | May 21 (Wijesinghe)
- Presentation to the UN Trade & Development (UNCTAD) African Regional Partnership (ARP) on the IESBA Sustainability Standards | May 22 (Leal, Reid, Sramko)
- Meeting with Michael Martin on Private Equity Investments in Accounting Firms | May 27 (Biek, Viljoen)
- Meeting with Eduardo Gracia Espinar, Chair and Aleksandar Ivanovski, Director of Tax Policy of CFE Tax Advisers on Tax Planning | May 28 (Siong, Vijian)
- Presentation at the Colegio de Contadores Públicos de Costa Rica (CCPA) on the technology-related revisions to the IESBA Code | May 28 (Leal)
- Presentation at the Slovenia Institute of Auditors (SIA) auditor training on the IESBA Code of Ethics and IESBA | May 28 (Cahoon)
- Meeting with Jurgen Kirchhof, Member of Secretariat, FSB in preparation for the FSB Roundtable on June 3 | May 28 (Reid)
- Meeting with Matt Gantley, CEO, UKAS, and representing the International Accreditation Forum (IAF); Emanuele Riva, IAF Chair; Antonio Astone, Global Sustainability Manager, DNV and representing IAF, and Victor Gandy, IAF Secretariat | May 28 (Siong, Reid, Billing)
- Meeting with Sandy Peters, CFA Institute, Senior Head, Global Advocacy, to discuss CIV and Pension Fund Consultation Paper | May 28 (Biek)
- Presentation at the Pan African Federation of Accountants (PAFA) webinar on Using the Work of an External Expert | May 29 (Leung, Bernard)
- Keynote speaker at the 10th International Symposium of Accountants and Auditors of Montenegro during a session titled "Mediterranean in Focus: Private Equity & Institutional Priorities" – Podgorica, Montenegro | May 29 (Dias)
- Meeting with Ellen Gorla, Associate Director of Global Professional Ethics in the Professional Ethics Division and Sarah Brack, Technical Manager AICPA on CIVs, Pension Funds, and ICCs | May 29 (Biek, Reid, Viljoen)

- Meeting with the Securities Analysts Association of Japan on CIV and Pension Funds Consultation Paper | May 30 (Imura)

## **June**

- Financial Stability Board (FSB) Roundtable on External Audit | Basel, Switzerland | June 2-3 (Dias)
- Meeting with Steven Lipiner, PIMCO Mutual Funds Trustee, to discuss CIV and Pension Fund Consultation Paper | June 2 (Biek)
- Panelist at the 2<sup>nd</sup> International Forum on Sustainability Information – São Paulo, Brazil | June 3 (Siong)
- Meeting with the Association for Real Estate Securitization on CIV and Pension Funds Consultation Paper - Japan | June 3 (Imura)
- Presentation to the South African Institute of Chartered Accountants (SAICA) regarding CIV and Pension funds Consultation Paper | June 4 (Viljoen)
- Meeting with members of SAICA CIV and Pension Funds Task Group on CIV and Pension Funds Consultation Paper | June 5 (Reid, Viljoen)
- Meeting with the Investment Trusts Association on CIV and Pension Funds Consultation Paper – Japan | June 5 (Imura)
- Presentation at the Pan African Federation of Accountants (PAFA) virtual quality week on strengthening accountancy quality through technology and collaboration | June 10 (Viljoen)
- 15th Instituto de Auditoria Independente do Brasil (IBRACON) Audit Independence Conference – Sao Paolo, Brazil | June 17 (Dias)
- Presentation to representatives of FM Global on Ethics and Professional Skepticism – Johnston, RI, USA | June 17 (Viljoen)
- Presentation at the Institute of Chartered Accountants of the Caribbean (ICAC) 42<sup>nd</sup> Annual Caribbean Conference of Accountants on Using the Work of an External Expert – Miami, FL, USA | June 19 (Leung)
- Article in the Institute of Chartered Accountants of India (ICAI) Journal on “Building an Ethical Culture: Strengthening Public Trust in the Global Profession” | June 19 (Dias)
- Forum of Firms Meeting – New York, USA | June 26 (Huesken)
- Presentation to the College of Certified Accountants in Ecuador, in connection with the Asociación Interamericana de Contabilidad (AIC), on sustainability | June 27 (Borgerth)

## **July**

- Presentation at the ACCA Global Ethics Forum | July 1 (Nwazota)
- Presentation at the Pan African Federation of Accountants (PAFA)'s 2025–2027 Board Member Induction Program | July 2 (Leung)
- Meeting with the Taskforce on Nature-related Financial Disclosures (TNFD) to explore connections with the International Financial Reporting Standards (IFRS), and discuss implications for the Brazilian market – Sao Paolo, Brazil | July 4 (Borgerth)

- IESBA, IAASB, International Sustainability Standards Board (ISSB) liaison meeting to discuss updates on recent and upcoming A&I activities of the respective Boards – Virtual | July 8 (Singh, Siong, Reid)
- Meeting with senior representatives from the Office of the Accountant General of the Federation (OAGF) to discuss the role of ethics in public financial management – Abuja, Nigeria | July 10 (Nwazota)
- Meeting with Donna Street – Professor and Mahrt Chair in Accounting (University of Dayton) to discuss the Role of CFOs – Virtual | July 17 (Reid, Vijian)
- Presentation at the Sustainability Standards Conference 2025 organized by the ISSB – Frankfurt, Germany | July 21 (Dias)
- Meeting with Emanuele Riva, IAF Chair; Maria Varbeva-Daley, UKAS; and Antonio Astone, Global Sustainability Manager, DNV | July 22 (Siong, Billing, Reid)
- Meeting with Linda Kidwell, Ph.D. – Chair – Accounting & Taxation/Professor – Accounting (Nova Southeastern University) to discuss the Role of CFOs – Virtual | July 28 (Reid, Vijian)
- Meeting with the Representatives of the Instituto de Contadores Públicos Autorizados de la República Dominicana (ICPARD)'s Ethics Committee on a walk-through of the IESBA Code from 2009-2024 | July 28 (Leung, Sramko)
- Meeting with Chairman of the Presidential Fiscal Policy and Tax Reforms Committee to discuss IESBA's Global Ethics Standards on tax planning – Abuja, Nigeria | July 28 (Nwazota)
- Meeting with Mike Driver, IFAC PAIB Advisory Group member; Stathis Gould, IFAC Director; and Laura Takamizawa, IFAC Principal to discuss the Role of CFOs – Virtual | July 31 (Reid, Vijian)

## **August**

- Meeting with Dr. Haruna N. Yahaya, President; Musibau Lanre Olasunkanmi, Registrar/CEO; Abubakar Gunda Adamu, Institute of Chartered Accountants of Nigeria (ICAN) | August 12 (Nwazota)
- Presentation at the XII Cumbre Internacional, hosted by the Instituto Nacional de Contadores Públicos (INCP) – Cartagena, Colombia | August 14 (Leal)
- Speaker at the 2025 Virtual Internal IESBA Code of Ethics Update Session hosted by the Securities and Exchange Commission of Thailand | August 14 (Wijesinghe)
- Nordic Federation of Public Accountants (NRF) 2025 Annual Meeting – Copenhagen, Denmark | August 15 (Dias)
- Panelist at the IFAC Connect 2025 during a session titled “Code of Ethics for Professional Accountants – A focus on recent amendments by IESBA” – Nairobi, Kenya | August 19 (Muthaura)
- Meeting with the Institute of Certified Public Accountants of Kenya (ICPAK) – Nairobi, Kenya | August 20 (Muthaura)
- ASEAN Audit Regulator Group Inspection Workshop 2025 - Thailand | August 25-26 (Kwan)
- Presentation at the 2025 Association of Southeast Asian Nations (ASEAN) Audit Regulators Group (AARG) Workshop on the Firm Culture and Governance (FCG) project | August 26 (Kwan)

- Meeting with the Accounting and Corporate Regulatory Authority (ACRA) of Singapore on Private Equity Investments (PEI) in accounting firms | August 26 (Biek, Viljoen)
- Meeting with Wendy Garvin, Executive Vice President, and Kent Absec, Vice President, State Board Relations, National Association of State Boards of Accountancy (NASBA) on Private Equity Investments (PEI) in accounting firms | August 28 (Siong, Biek, Viljoen)
- Meeting with Johnny Yong and Chun Wee Chiew, Confederation of Asian and Pacific Accountants (CAPA) on CAPA's NOCLAR Adoption and Implementation Report | August 28 (Siong, Leung, Bernard)

### **September**

- IESBA Ethics & Independence Conference 2025 – Lisbon, Portugal | September 15
- Presentation to the Accounting and Auditing Working Group of the International Association of Insurance Supervisors on Private Equity Investments (PEI) in accounting firms | September 19 (Siong, Biek)
- Presentation at the International Association of Insurance Supervisors (IAIS) & Accounting and Auditing Working Group (AAWG) meeting | September 19 (Dias)
- International Organization of Securities Commissions (IOSCO) and International Valuation Standards Council (IVSC) Roundtable | September 29 (Dias)
- IAASB Technology Quality Management Europe Roundtable – Brussels, Belgium | September 30 (Wray)

### **October**

- Panelist at the External reporting Board (XRB) virtual seminar to discuss sustainability assurance | October 1 (Wijesinghe)
- MENA IFAC Connect – Riyadh, Saudi Arabia | October 2 (Uwaydah, Clark)
- Meeting with Algerian Ordre National des Experts Comptables - Riyadh, Saudi Arabia | October 2 (Clark)
- Presentation at the Lebanese Association of Certified Public Accountants' (LACPA) 22nd International Conference on Digital Tax Systems: Enhancing Inclusion and Combating Evasion Through Technology – Beirut, Lebanon | October 1 (Clark)
- Meeting with Mukesh Garg – Associate Professor in the Department of Accounting (Monash University) to discuss the Role of CFOs – Virtual | October 7 (Wray, Reid, Vijian)
- Presentation at the Institute of Chartered Accountants of Nigeria (ICAN) 55<sup>th</sup> Annual Accountants' Conference – Virtual | October 7 (Biek)
- Panelist at the 26th Annual Auditing Conference of Polish Chamber of Statutory Auditors (PIBR) during a session titled "Professional skepticism and the risk of fraud" – Jachranka, Poland | October 7 (Sramko)
- Japan Outreach – Tokyo | October 9 (Dias, Imura, Siong, Yamada)
  - Meeting with the International Organization of Securities Commissions - IOSCO C1

- Meeting with Naruhito Minami, Chair and President, and Hisashi Sato, CEO, Japanese Institute of Certified Public Accountants (JICPA); Toshitake Inoue, Director-General, Japan Financial Services Agency (JFSA); and Hiroyuki Moriuchi, CFO, Nomura Holdings
- Meeting with Nomura Stakeholders: Nomura Asset Management Analysts, Nomura Holdings CFO, and Nomura Asset Management CIO
- Meeting with JICPA Ethics Committee
- Interview with the Nikkei newspaper (Dias)
- IAASB Technology Quality Management Africa Roundtable – Virtual | October 9 (Viljoen, Holt)
- IAASB Technology Quality Management Asia Roundtable – Kuala Lumpur, Malaysia | October 13 (Imura)
- Panelists at the Towards COP 30: Accounting - Transparency for a Sustainable Future seminar during a session titled “The accounting profession at the center of sustainable transformation” – Brasilia, Brazil | October 14 (Dias)
- Brazil Outreach – Brasilia | October 13 (Dias, Borgerth, Reid)
  - Meeting with the Office of the Comptroller General (CGU)
  - Meeting with Conselhos Federal de Contabilidade (CFC), Comitê Brasileiro de Pronunciamentos de Sustentabilidade (CBPS) and the Brazilian Institute of Independent Auditors (IBRACON)
  - Meeting with the Instituto Brasileiro de Governança Corporativa (IBGC)
  - Meeting with the Brazilian Federal Court of Accounts (TCU)
- Presentations at the Towards COP 30: Accounting and Transparency for a Sustainable Future conference – Brasilia | October 14 (Dias, Borgerth)
- Virtual keynote speaker at the inaugural Hong Kong Institute of Certified Public Accountants (HKICPA) Ethics Conference | October 15 (Dias)
- Article in the Institute of Chartered Accountants of India (ICAI) Journal on “Fighting Financial Crime: What ICAI Members Can Do and How the NOCLAR Standard Can Make a Difference” | Global Ethics Day, October 15 (Dias)
- Videos for ICAEW Sustainability Assurance Certificate Program – Virtual | October 16 (Leung, Sramko)
- Meeting with Jan Taylor, IFAC International Panel of Accounting Education member; and Michelle Cardwell, IFAC Principal to discuss International Education Standard 8 – Virtual | October 17 (Wijesinghe, Huesken, Miller, Mardini, Siong, Reid)
- Meeting with Carole Horeczky, Associate Director, Policy, Qatar Financial Centre Regulatory Authority (QFCRA); and Abdulrahman Al Ahmadani, QFCRA to discuss sustainability assurance – Virtual | October 20 (Reid)
- Meeting with Dave Warren, Principal IPSASB to discuss the Role of CFOs – Virtual | October 23 (Wray, Reid, Vijian)

- Virtual keynote speaker at the XV Congresso da Ordem dos Revisores Oficiais de Contas (OROC), with the theme “Ethical Boundaries and Integrity Assurance – A Fundamental Condition of the Profession.” | October 23 (Dias)
- Forum of Firms – Madrid, Spain | October 28 (Dias, Nisoli, Siong)
- Meeting with Selene Ho, Deputy Director, HKICPA to discuss Asia outreach – Virtual | October 29 (Leung, Reid, Vijian)
- Meeting with Dave Warren, Principal IPSASB to discuss the Role of CFOs – Virtual | October 29 (Reid, Vijian)
- IAASB Technology Quality Management Canada Roundtable – Toronto, Canada | October 30 (Viljoen, Holt)
- Keynote speaker at the 20th International Congress on Accounting and Auditing (CICA), organized by the Institute of Accounting and Administration of the Universidade de Aveiro and the Ordem dos Contabilistas Certificados (OCC) under the theme “Accounting in a Sustainable World.” – Aveiro, Portugal | October 30 (Dias)
- Presentation at the European Group of International Accountancy Networks and Associations (EGIAN) Conference – London, United Kingdom | October 30 (Poll)
- Meeting with Margaret Chan, HKICPA Chief Executive and Registrar – Hong Kong SAR | October 31 (Siong)
- Presentation at the IFAC SMP Advisory Group meeting to provide an update on key IESBA workstreams – Hong Kong SAR | October 31 (Siong)

## **November**

- Fireside chat at the Hong Kong Institute of Certified Public Accountants (HKICPA) – IFAC SMP Advisory Group conference on the topic “From Compliance to Confidence: How SMPs Can Lead in Sustainability” – Hong Kong SAR | November 1 (Siong)
- Speaker at the Chinese University of Hong Kong MBA program on “Ethics in the Age of AI and Digital Transformation: Safeguarding Trust in the Accounting Profession” – Hong Kong SAR | November 1 (Siong)
- Joint IESBA-IAASB meeting with International Organization of Securities Commissions (IOSCO) leadership and staff to discuss current and future workstreams on ethics, independence, and auditing matters – Madrid, Spain | November 4 (Dias, Siong)
- IAASB Technology Quality Management Latin America Roundtable – Virtual | November 5 (Viljoen, Holt)
- Presentation at the Committee of European Auditing Oversight Bodies (CEAOB) annual plenary to provide an update on IESBA’s strategic work plan, Firm Culture & Governance and other projects – Madrid, Spain | November 5 (Dias, Siong)
- Forum of Firms – Cape Town, South Africa | November 6 (Adam)
- Meeting with David Gomez, Laura Hough, and Doug Withington of ICAEW to discuss the Role of CFOs – Virtual | November 7 (Wray, Reid, Vijian)
- IAASB Technology Quality Management Australia Roundtable – Virtual | November 10 (Viljoen, Holt)

- Meeting with Mukesh Garg – Associate Professor in the Department of Accounting (Monash University) to discuss the Role of CFOs – Virtual | November 11 (Wray, Reid, Vijian)
- Meeting with Sarah Lane, Sharon Machado, Zarif Ludin, and Clive Webb of ACCA to discuss the Role of CFOs – Virtual | November 11 (Wray, Reid, Vijian)
- Presentation at the 42<sup>nd</sup> UNCTAD Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) on the IESSA – Geneva, Switzerland | November 11 (Borgerth)
- Presentation at the CPA Australia webinar on Non-Compliance with Laws and Regulations | November 11 (Leung, Bernard)
- IAASB Technology Quality Management New Zealand Roundtable – Virtual | November 12 (Viljoen, Holt)
- Keynote session speaker at the IFAC Connect Mexico 2025 held under the theme: “Leading Sustainability Transformation: Global Standards, Regional Solutions” – Mexico City, Mexico | November 13 (Dias, Reid)
- Meeting with the Keidanren Japanese Business Federation to discuss the joint IESBA-IAASB stakeholder survey and new IESBA workstreams– Tokyo, Japan | November 13 (Imura)
- Meeting with leaderships of the Canadian CPA provincial bodies to discuss Canada’s adoption of the IESBA Code – Nova Scotia, Canada | November 13 (Siong, Reid)
- IAASB Technology Quality Management Middle East Roundtable – Virtual | November 17 (Viljoen, Holt)
- Accounting Today, PE Summit – Chicago, USA | November 19 – 20 November (Viljoen)
- Presentation at the ACCA 2025 Q4 Global Ethics virtual Forum | November 20 (Nwazota)
- Presentation at Cayman Islands Institute of Professional Accountants (CIIPA) Momentum Conference – Grand Cayman | November 24 (Biek)
- Forum of Firms – Dubai, UAE | November 24 (Clark)
- Meeting with Dave Warren, Principal IPSASB to discuss the Role of CFOs – Virtual | November 24 (Reid, Vijian)
- Meeting with Emanuele Riva, IAF Chair; Maria Varbeva-Daley, UKAS; and Antonio Astone, Global Sustainability Manager, DNV to discuss the IESSA and Part 4B | November 26 (Siong, Reid, Sramko, Cahoon)
- Panelist at ACCA’s Accounting for the Future virtual conference during a session titled “Firm Culture and Governance – Reinforcing Public Trust” | November 26 (Dias)
- Presentation at the Meet the Experts Conference – London, United Kingdom | November 27 (Dias)

## **December**

- Corporate Disclosures Conference & Ethics Roundtable (Babington) – London, United Kingdom | December 1 (Babington)
- Meeting with Mukesh Garg – Associate Professor in the Department of Accounting (Monash University) to discuss the Role of CFOs – Virtual | December 2 (Wray, Reid, Vijian)

2025 IESBA Outreach and Related Activities  
*IESBA Meeting (December 2025)*

- Meeting with Sarah Lane, Zarif Ludin, and Antonis Diolas of ACCA to discuss the Role of CFOs – Virtual | December 3 (Wray, Reid, Vijian)
- Presentation and breakout groups with the IPSASB – New York and Virtual | December 4 (Dias, Wray, Reid, Vijian)
- Panelist at the IFAC Connect 2025 during a session titled “Trust in AI: Preparing the Profession for Assurance and Ethics” – Jakarta, Indonesia | December 4 (Viljoen)
- Meeting with Confederation of Asian and Pacific Accountants (CAPA) Accounting, Reporting and Assurance Coordinating Committee (ARACC) members and representatives – Jakarta, Indonesia | December 5 (Viljoen)
- Presentation at SOCPA Roundtable on IESSA – Virtual | December 17 (Reid, Sramko)