

## Adoption & Implementation Working Group (A&I WG) – Updated Action Plan – March 2026

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 published and being developed, and stakeholder engagement. The tables incorporate updates from the A&I WG's [Updated Action Plan](#) that was considered at the December 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. **Appendix 1** sets out completed activities to promote A&I, including the launch of the IESBA's Sustainability and Experts Standards and additional implementation and capacity building materials published, which were included in previous versions of the A&I WG's Updated Action Plans.

### A. Additional Implementation and Capacity Building Materials

Additional implementation and capacity building materials that are under development.

Material	Details	Responsibility	Status & Timing
<b>Investors and Those Charged with Governance (TCWG)</b>	<p>Revised to develop two separate tailored materials for (a) investors and (b) TCWG 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., TCWG'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 Q2 2026</p>
<b>IESBA Staff Case Studies on Sustainability Reporting</b>	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 Q2 2026</p>

Material	Details	Responsibility	Status & Timing
<b>IESSA Implementation Guide</b>	<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	On hold pending further developments with the IAF
<b>Other Non-Authoritative Material (NAM)</b>	In coordination with the IESSA Implementation Monitoring Advisory Group (IIMAG), 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
<b>IESBA Web Page</b>	Update the IESBA's <a href="#">Sustainability Reporting and Assurance</a> focus page for the tool-kit of implementation and capacity building materials.	IESBA Staff & Comms	Ongoing

## B. 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&amp;I. IFAC's activities include facilitation of the translation and reproduction of the standards and other materials. IESBA and IFAC Staff met during Q1 2026, to discuss:</p> <ul style="list-style-type: none"> <li>• Specific jurisdictional outreach strategies.</li> <li>• The way forward with respect to coordination on A&amp;I activities and IFAC's adoption status map and Statements of Membership Obligations program.</li> <li>• 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.</li> </ul>	A&I WG & IESBA Staff	UPDATED Ongoing
IAASB	<p>The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure.<sup>1</sup> 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&amp;I of the respective standards. To facilitate this, the IESBA and IAASB staff have established a staff A&amp;I working group which meet monthly to coordinate on A&amp;I initiatives, including the development of joint A&amp;I materials, planning of outreaches, and consideration of A&amp;I feedback received from stakeholders.</p> <p>There was coordinated IESBA/IAASB outreach to regional accountancy organizations in January 2026 with a questionnaire to be distributed to their professional accountancy organization members to monitor adoption</p>	IESBA & IAASB Staff	UPDATED Ongoing

<sup>1</sup> 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 incorporate the IESSA and Experts standards), or requirements that are at least as demanding.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	developments for the IESSA and ISSA 5000. This outreach will occur on a quarterly basis to maintain active monitoring of adoption		
<b>Sustainability reporting standard setters</b>	<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&amp;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
<b>International Sustainability Standards Board (ISSB)</b>	<p>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.</p> <p>Joint IESBA/ISSB/IAASB meetings were held on April 10, 2025, May 13, 2025, July 8, 2025, October 17, 2025 and more recently on January 12, 2026. The latter meeting included discussion on the IESBA Partnership Framework for Promoting A&amp;I of IESBA's Standards (Partnership Framework) and ongoing collaboration between the ISSB, IAASB, and IESBA. The next coordination meeting will be in April 2026.</p>	A&I WG & IESBA Staff	UPDATED Ongoing
<b>International Accreditation Forum (IAF)</b>	<p>In February 2024, the IESBA and IAF announced a <a href="#">strategic partnership</a> 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&amp;I and capacity building.</p>	IESBA Staff	UPDATED Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	<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 last met on November 26, 2025.</p>		
<b>Regulators and standard setters</b>	<p>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 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.</p>	IESBA Members, A&I WG & IESBA Staff	Ongoing
<b>Jurisdictional Standard Setters (JSS)</b>	<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&amp;I challenges different jurisdictions are facing with the new standards.</p> <p>A question regarding adoption status of the IESSA was included in a Part 4B questionnaire sent to JSS representatives in January 2026. The next IESBA-JSS</p>	IESBA Members & Staff	UPDATED Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	liaison meeting is on April 30-May 1, 2026 and will touch on some areas of A&I with respect to jurisdictional developments.		
<b>IESBA Partnership Framework for Promoting A&amp;I of IESBA's Standards (Partnership Framework)</b>	<p>The IESBA approved the Partnership Framework at its December 2025 meeting. The framework supports capacity building through collaboration, one of the key pillars in the A&amp;I WG's Terms of Reference. It intends to bring greater coordination, clarity, and consistency to the IESBA's outreach through formalizing IESBA and partner roles and focusing engagement to be more outcome oriented.</p> <p>In line with the Partnership Framework, the A&amp;I WG has commenced identifying a broad set of stakeholders (representing both professional accountants (PAs) and non-PAs) across the prioritized jurisdictions, including those that are practitioners, professional and industry bodies, regulators and oversight bodies, standard setters, not-for-profit organizations, and users of sustainability information. This also extends to global and regional organizations such as the World Bank, IOSCO, OECD, Asian Development Bank, African Development Bank, etc. The A&amp;I WG is developing a prospective partner criteria and assessment mechanism to support a more structured and transparent partnership assessment aligned to the Partnership Framework which recognizes the need for partner identification and onboarding to be based on appropriate due diligence and consideration of factors including track record, reputation, size, capacity, reach and impact.</p>	A&I WG & IESBA Staff	NEW Ongoing
<b>Sustainability Reference Group (SRG)</b>	As determined at the December 2024 IESBA meeting, the SRG will continue to provide valuable input into the development of implementation support materials.	IESBA Staff	UPDATED Q1-Q4 2026
<b>Association of Chartered Certified Accountants (ACCA)</b>	ACCA is a global professional accounting body offering the Chartered Certified Accountant qualification. IESBA and ACCA collaborated on a <a href="#">"Trust in sustainability reporting"</a> article on the IESSA and enhanced ethical provisions for sustainability reporting which was included in ACCA's May 2025 AB Magazine.	IESBA Staff	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	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).		
<b>IESSA Implementation Monitoring Advisory Group (IIMAG)</b>	<p>The A&amp;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&amp;I WG selected the initial 11 IIMAG members based on the general criteria set out in the IIMAG's Terms of Reference.</p> <p>The IIMAG met on February 5, 2026, to consider matters raised by IIMAG members, and possible IESBA responses to address these matters. IESBA Staff will continue to liaise and coordinate with the IIMAG and A&amp;I WG on implementation issues or challenges of relevance to both groups.</p>	A&I WG & IESBA Staff	<p><b>UPDATED</b></p> <p>Ongoing</p>

### C. 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 are being maintained as dynamic documents and updated on an ongoing basis and will assist to raise awareness about IESBA's mandate and role and the IESBA Sustainability and Experts Standards, and to build partner support. 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. 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.

The A&I WG is developing correspondence with the initial 17 priority jurisdictions highlighting the WG's understanding of the current status in each jurisdiction with respect to sustainability reporting, assurance, and ethics based on the jurisdictional profiles, and requesting input on whether the IESBA might support the jurisdiction with A&I and/or capacity building (Input Request).

At the December 2025 IESBA meeting, an additional 7 jurisdictions were approved for prioritization.

Jurisdiction	Engagement Activities and Partnerships	IESBA Member/Technical Advisor Support	Status
<b>New Jurisdictional Profiles Under Development</b>			
<b>Argentina</b>			NEW Drafting
<b>Chile</b>		Hector Lehuede	NEW Drafting
<b>China</b>			NEW Drafting
<b>Colombia</b>			NEW Drafting
<b>Hong Kong SAR</b>	Extensive outreach activities conducted in January 2026.		NEW Drafting
<b>Mexico</b>			NEW Drafting
<b>Türkiye</b>			NEW Drafting
<b>Tailored Outreach Plan Under Development</b>			
<b>Kenya</b>	Exploring potential in-person outreach activities in April 2026, including with respect to sustainability and the Role of CFOs Workstream.	Paul Muthaura (Former IESBA member)	UPDATED Approach in progress



Jurisdiction	Engagement Activities and Partnerships	IESBA Member/Technical Advisor Support	Status
			Input Request pending
<b>Nigeria</b>	<p>On January 28, 2026, IESBA member Obichukwu Nwazota and IESBA Staff Fellow Elaine Cahoon presented at an ICAN webinar on the application and implementation of the IESBA Code in the Nigerian context. The webinar was attended by over 8,000 ICAN members.</p> <p>Exploring additional outreach opportunities in 2026, including with respect to sustainability, tax planning, and ethics in the public sector.</p>	Obichukwu Nwazota	<p>UPDATED</p> <p>Approach in progress</p> <p>Input Request pending</p>
<b>Minimal Further Support Identified at this Stage (Input Request Pending)</b>			
<b>India</b>	The Institute of Chartered Accountants of India (ICAI) is <a href="#">consulting</a> 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	<p>UPDATED</p> <p>Input Request pending</p> <p>Consider Partnerships</p>
<b>Qatar, Saudi Arabia, United Arab Emirates</b>	<p>Stakeholder outreach in Riyadh, Saudi Arabia occurred in late September/early October 2025 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.</p> <p>IESBA Member Rania Uwaydah Mardini and IESBA Principals Jon Reid and Szilvia Sramko presented at a SOCPA roundtable on sustainability on December 17, 2025.</p>	<p>Rania Uwaydah Mardini</p> <p>David Clark (Former IESBA Technical Advisor)</p>	<p>UPDATED</p> <p>Input Request pending</p> <p>Consider partnerships</p>
<b>Japan</b>	JICPA requested materials for investors and those charged with governance which are addressed by the planned materials above.	Tomoyo Imura	<p>UPDATED</p> <p>Requests in progress</p>

Jurisdiction	Engagement Activities and Partnerships	IESBA Member/Technical Advisor Support	Status
		Masahiro Yamada (Former IESBA Technical Advisor)	Input Request pending
<b>Malaysia &amp; Singapore</b>	Completed in-person interventions in Singapore and Malaysia in January 2026, including discussion on A&I with relevant stakeholders.	Caroline Lee (Former Deputy Chair, IESBA)	UPDATED Input Request pending Consider partnerships
<b>Assessing Requests (Input Request Pending)</b>			
<b>Korea</b>	The <a href="#">2026 World Congress of Accountants</a> will be held in Korea from November 17 – 20, 2026. Liaising with relevant stakeholders in Korea with respect to any needs.	Sung-Nam Kim Ki-Tae Park	UPDATED Input Request pending
<b>No Specific Outreach Proposed at this Stage (Input Request Pending)</b>			
<b>Australia/ New Zealand</b>	Discussions were held, draft profile reviewed and updated, and no specific outreach proposed at this time.	Channa Wijesinghe Belinda Zohrab-McConnell	UPDATED Input Request pending
<b>France</b>	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Christelle Martin Bruno Tesniere	UPDATED Input Request pending
<b>United Kingdom</b>	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Mark Babington Keith Billing	UPDATED Input Request pending

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<b>Jurisdiction</b>	<b>Engagement Activities and Partnerships</b>	<b>IESBA Member/Technical Advisor Support</b>	<b>Status</b>
<b>Italy</b>	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Luigi Nisoli	UPDATED Input Request pending
<b>South Africa</b>	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Saadiya Adam Natashia Soopal	UPDATED Input Request pending
<b>Brazil</b>	Draft profile reviewed and updated, and no specific outreach proposed at this time.	Vania Borgerth	UPDATED Input Request pending

## APPENDIX 1 – COMPLETED ACTIVITIES

This Appendix sets out completed activities to promote A&I, including the launch of the IESBA's Sustainability and Experts Standards and additional implementation and capacity building materials published, which were included in previous versions of the A&I WG's Updated Action Plans.

### A. Launch and Accompanying Materials

The joint launch of the IESBA Sustainability and Experts Standards and IAASB's ISSA 5000<sup>2</sup> 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"> <li><a href="#">International Ethics Standards for Sustainability Assurance (including International Independence Standards)</a> (IESSA)</li> <li><a href="#">Other Revisions to the Code Relating to Sustainability Assurance and Reporting</a></li> <li>Revisions to the Code on <a href="#">Using the Work of an External Expert</a> (Experts)</li> </ol>	IESBA Members & Staff	Completed Q1 2025
Basis for Conclusions	<p>Separate Basis for Conclusions for:</p> <ol style="list-style-type: none"> <li><a href="#">IESSA and Other Revisions to the Code for Sustainability Assurance and Reporting</a></li> <li><a href="#">Experts</a></li> </ol> <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
Fact Sheets	<a href="#">Joint IESBA/IAASB Fact Sheet</a>	IESBA Staff & Comms	Completed Q1 2025

<sup>2</sup> International Standard on Sustainability Assurance 5000, *General Requirements for Sustainability Assurance Engagements* (ISSA 5000)

Material	Details	Responsibility	Status & Timing
	<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 <a href="#">IESSA</a>; <a href="#">Sustainability Reporting</a>; and <a href="#">Experts</a>. 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>		
<b>Technical Overview of the Standards</b>	The Technical Overviews provide a more detailed overview of the <a href="#">IESSA</a> and <a href="#">Experts</a> standards, walk stakeholders through the standards and highlight the key provisions.	IESBA Staff & Comms	Completed Q1 2025
<b>Videos</b>	<a href="#">Short video series</a> 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 have been published.

Material	Details	Responsibility	Status & Timing
<b>Webinars</b>	The following webinars were held, providing educational and training guidance on technical matters and to address the 'why' and 'how' on selected topics: <sup>3</sup>	IESBA Staff & Comms	Completed Q1 2025 Sustainability – Feb 18-27

<sup>3</sup> Each webinar was held twice to ensure that different global time zones were appropriately covered.

Material	Details	Responsibility	Status & Timing
	<ol style="list-style-type: none"> <li>1. IESBA's mission regarding sustainability reporting and assurance and the sustainability reporting-related revisions to the Code.</li> <li>2. Key topics in the IESSA.</li> <li>3. Deep dive into the IESSA's International Independence Standards.</li> <li>4. High-level overview of the Experts standard.</li> </ol> <p>The webinar recordings and slides are available for stakeholders at <a href="#">IESBA Global Webinars - Ethics in Sustainability and Using the Work of an External Expert</a>.</p>		Experts – Mar 3-4
<b>Presentation material</b>	A standard slide deck for use by IESBA members and staff and stakeholders in their A&I activities.	IESBA Staff & Comms	Completed Q1 2025
<b>IESBA Staff Questions &amp; Answers (Q&amp;As) on the IESSA</b>	<a href="#">IESBA Staff Questions &amp; Answers - International Ethics Standards for Sustainability Assurance (IESSA)</a> 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	Completed Q2 2025
<b>Joint Guidance/FAQs</b>	<a href="#">IAASB and IESBA Staff Provide Answers to Key Questions on Implementing ISSA 5000 and IESSA</a> 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
<b>Summary of Prohibitions in the IESSA</b>	Adapt the current IESBA publication <a href="#">Summary of Prohibitions in the IESBA Code Applicable to Audits of Public Interest Entities</a> for the equivalent provisions in the IESSA. The	IESBA Staff	Completed Q3 2025

Material	Details	Responsibility	Status & Timing
	<a href="#">Summary of Prohibitions in the IESSA</a> 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.		
<b>Comparative Code Guidance</b>	<a href="#">Key Differences Between IESSA and the Provisions of the IESBA Code Applicable to an Audit of Financial Statements</a> 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
<b>Sustainability Video Series</b>	IESBA Explainers – the following series of short whiteboard videos were published in July 2025: <ol style="list-style-type: none"> <li><a href="#">IESBA Explainers: Introduction to the Global Ethics Sustainability Standards</a> – An overview of IESBA's new Sustainability and Experts Standards;</li> <li><a href="#">IESBA Explainers: Ethics in Sustainability Reporting</a> – A brief case study applying ethics requirements on pressure with respect to sustainability reporting; and</li> <li><a href="#">IESBA Explainers: IESSA and Ethics in Sustainability Assurance</a> – A brief case study applying independence requirements on non-assurance services in the IESSA.</li> </ol>	IESBA Comms & Staff	Completed Q3 2025
<b>Proportionality of IESSA</b>	The <a href="#">Proportionality of IESSA</a> 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	IESBA Staff	Completed Q3 2025

Material	Details	Responsibility	Status & Timing
	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.		
<b>IESBA Staff Q&amp;As on Experts</b>	<a href="#">IESBA Staff Q&amp;As</a> 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	Completed Q3 2025
<b>IESBA Code Substantive Changes from 2009 to 2025</b>	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	Completed Q4 2025