IESBA™
International Ethics Standards Board for Accountants
AN IFEA BOARD

100th MEETING OF THE INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS
DECEMBER 7-10, 2026

FORMER IFAC OFFICES, 5th FLOOR, 529 FIFTH AVE, NEW YORK, NY 10017, USA (Dec 7, 9, 10)

IFEA OFFICES, 5th FLOOR, 570 LEXINGTON AVE, NEW YORK, NY 10022, USA (Dec 8)*

☐ Full Board ☐ Other

Mon Dec 7		Tue Dec 8*		Wed Dec 9		Thu Dec 10	
9:00–9:20	Opening Remarks **[Agenda Item 1]**	9:00–11:00	Private Equity & Other External Investments (PE&OEI) in Accounting Firms (Discussion) **[Agenda Item 4]**	9:00–10:30	Technology (Draft Non-Authoritative Material (NAM)) **[Agenda Item 9]**	8:00–9:00	Reserved for Reading
9:20–11:00	Firm Culture and Governance (FCG) (Third Read) **[Agenda Item 2]**			10:30–11:00	Technology (Technology Alliances – Terms of Reference)	9:00–10:30	FCG (Exposure Draft Approval) **[Agenda Item 2]**
11:00–11:20	*Break*	11:00–11:20	*Break*	11:00–11:15	*Break*	10:30–10:50	*Break*
11:20–12:30	FCG (Third Read)	11:20–12:45	Adoption & Implementation (A&I) (Phase 2 Plan) **[Agenda Item 5]**	11:15–12:45	IESSA Implementation Monitoring Advisory Group (IIMAG) (Stock-take and Action Determination) **[Agenda Item 10]**	10:50–11:15	FCG (Next Steps)
						11:15–12:15	SWP 2028-2031 (CP Turnaround – Select Elements) **[Agenda Item 3]**
						12:15–12:35	Closing Remarks
12:30–13:30	*Lunch*	*12:45–13:45*	*Lunch*	*12:45–13:45*	*Lunch*	*12:35–13:35*	*Lunch*
13:30–14:30	FCG (Third Read/Draft Explanatory Memorandum (EM))	13:45–14:45	A&I (IFAC presentation)	13:45–15:15	Trends and Risks Committee (TRC) (Biannual Report) **[Agenda Item 11]**	13:35–14:35	Executive Session
14:30–15:30	Strategy & Work Plan (SWP) 2028-2031 (First Read Consultation Paper (CP)) **[Agenda Item 3]**	14:45–15:30	Restructured Code Post-Implementation Review (PIR) (Update and Action Plan) **[Agenda Item 6]**	15:15–15:35	*Break*		
15:30–15:50	*Break*	15:30–15:45	*Break*	15:35–16:35	Executive Session		
15:50–17:45	SWP 2028-2031 (First Read CP)	15:45–16:15	Role of CFOs (NAM Pilot Test Activities) **[Agenda Item 7]**				
		16:15–17:15	IESBA SMART (Update) **[Agenda Item 8]**	16:35–17:35	Reserved for Reading		
Project Team/Working Group Meetings* • FCG (12:30-13:30; 18:05-19:05) • SWP 2028-2031 (18:05-19:05)		**Project Team/Working Group Meetings*** • PE&OEI (12:45-13:45) • A&I (17:15-18:15) • Restructured Code PIR (17:15-18:15)		**Project Team/Working Group Meetings/Other** • Technology (12:45-13:45) • Role of CFOs (16:35-17:35) • IIMAG (16:35-17:35) • Board Dinner (18:30–)		**Working Group Meeting** • TRC (12:35-13:35)	

* The IESBA meeting on Tuesday, December 8, and all Project Team/Working Group meetings scheduled after the close of each day's IESBA meeting will be held at the IFEA Offices.

Version: October 28, 2026