

The IESBA® Code – Overview of Part 5 and Its Sections

Volume 2
October 2025

International Ethics Standards for Sustainability Assurance (including International Independence Standards)

Part 5

- Section 5100** Complying with Part 5
- Section 5110** The Fundamental Principles
- Section 5120** The Conceptual Framework
- Section 5270** Pressure to Breach the Fundamental Principles
- Section 5300** Applying the Conceptual Framework
- Section 5310** Conflicts of Interest
- Section 5320** Professional Appointments
- Section 5325** Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers
- Section 5330** Fees and Other Types of Remuneration
- Section 5340** Inducements, Including Gifts and Hospitality
- Section 5350** Custody of Client Assets
- Section 5360** Responding to Non-Compliance with Laws and Regulations
- Section 5380** Tax Planning Services
- Section 5390** Using the Work of an External Expert
- Section 5400** Applying the Conceptual Framework to Independence for Sustainability Assurance Engagements
- Section 5405** Group Sustainability Assurance Engagements
- Section 5406** Another Practitioner whose Assurance Work is Used in a Sustainability Assurance Engagement
- Section 5410** Fees
- Section 5411** Compensation and Evaluation Policies
- Section 5420** Gifts and Hospitality
- Section 5430** Actual or Threatened Litigation
- Section 5510** Financial Interests
- Section 5511** Loans and Guarantees
- Section 5520** Business Relationships
- Section 5521** Family and Personal Relationships
- Section 5522** Recent Service with a Sustainability Assurance Client
- Section 5523** Serving as a Director or Officer of a Sustainability Assurance Client
- Section 5524** Employment With a Sustainability Assurance Client
- Section 5525** Temporary Personnel Assignments
- Section 5540** Long Association of Personnel (Including Leader Rotation) with a Sustainability Assurance Client
- Section 5600** Provision of Non-Assurance Services to a Sustainability Assurance Client

Volume 2 of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code) was issued in October 2025.

Except for the provisions in Sections 5405 and 5406 applicable to assurance work performed at value chain components, the provisions will be effective for sustainability assurance engagements on sustainability information for periods beginning on or after December 15, 2026, or as at a specific date on or after December 15, 2026.

The provisions in Sections 5405 and 5406 applicable when assurance work is performed at a value chain component will be effective for sustainability assurance engagements on sustainability information for periods beginning on or after July 1, 2028, or as at a specific date on or after July 1, 2028.

[Click here](#) to access the Code in PDF.