



PIOB Certification of

“International Ethics Standards for Sustainability Assurance (including International Independence Standards) and Other Revisions to the Code Relating to Sustainability Assurance and Reporting”

The Public Interest Oversight Board (PIOB) has overseen the standard-setting process throughout the full development cycle of the International Ethics Standards Board for Accountants (IESBA) “International Ethics Standards for Sustainability Assurance (including International Independence Standards) and Other Revisions to the Code Relating to Sustainability Assurance and Reporting” (the ‘Standard’).

The recommendations and the public interest issues, raised by the PIOB and provided to the IESBA throughout the standard-setting process, are available on the [PIOB website](#).

The IESBA has provided a written statement that the Standard has been developed in accordance with agreed due process and is responsive to the public interest, informed by the concepts and principles of the Public Interest Framework (PIF), which is being implemented in the standard-setting process, and which is available in the PIOB website¹.

The PIOB considers that the Standard has been developed in a manner consistent with agreed due process. The PIOB also considers that the Standard is responsive to the public interest, informed by the concepts and principles of the PIF.

January 2025

¹[Public Interest Framework](#)