

International Ethics Standards Board for Accountants (IESBA)
Attn. Gabriela Figueiredo Dias, Chair

Submitted via the IESBA website

Postbus 242
2130 AE Hoofddorp
Mercuriusplein 3
2132 HA Hoofddorp
T 088 4960 301
nba@nba.nl
www.nba.nl

Subject: IESBA Request for Input: Proposed IESSA and Other Revisions to the Code Relating to Sustainability Assurance and Reporting

Date	RE	Our Ref	Attachment	Direct-dial
May 17, 2024	IESBA ED Proposed IESSA and Other Revisions to the Code Relating to Sustainability Assurance and Reporting	MD	Request for Specific Comments	+31 88 496 0254

Dear Gabriela,

The NBA welcomes the opportunity to respond to Proposed IESSA and Other Revisions to the Code Relating to Sustainability Assurance and Reporting.

We are pleased to note that with this ED, IESBA pays attention to the ethical standards surrounding sustainability reporting and assurance. We agree with the reaction of Accountancy Europe dated May 10, 2024.

In addition, we agree with Accountancy Europe that the proposed requirements and application materials are quite prescriptive and complex. Supporting guidance and further clarification will be needed to facilitate adoption and allow for consistent application in practice. In addition, we share Accountancy Europe's concern that the IESBA's proposals do not show equal treatment with professional accountants (PAs) and other service providers. There should be a level playing field for all professions dealing with sustainability guarantees. We also believe that IESBA and IAASB should align their terminologies and timelines as much as possible for the projects that fall within the scope of both Boards' mandate.

For further information on this letter, please contact Martijn Duffels via e-mail at m.duffels@nba.nl.

Yours sincerely,
NBA, Royal Netherlands Institute of Chartered Accountants,

Signed by

Anton Dieleman
Chair of the Dutch Ethics and Assurance
Standards Board

Koninklijke Nederlandse
Beroepsorganisatie
van Accountants