

ICAP HEAD OFFICE

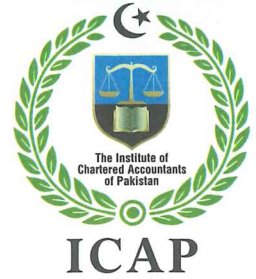
Chartered Accountants Avenue,
Block 8, Clifton, Karachi, 75600
Pakistan.

U: (+92 21) 111 000 422

F: (+92 21) 99251626

W: www.icap.org.pk

Reach Us Out:



ASEB Circular No. 14/ 2025

September 03, 2025

PRACTICING MEMBERS OF THE INSTITUTE

Dear Member

IAASB Resource Material on ISSA 5000

The International Standard on Sustainability Assurance (ISSA) 5000 sets a global, principles-based framework for conducting assurance engagements on sustainability disclosures. ISSA 5000 applies to both mandatory and voluntary assurance engagements.

The standard is designed to:

- **Enhance Reliability and Transparency:** Focused on enhancing the credibility of sustainability reports, ISSA 5000 addresses the growing need for verified sustainability information among investors, regulators, and stakeholders.
- **Adapt to Global and Local Contexts:** The standard is scalable and adaptable to regional regulatory requirements and can be used with any sustainability reporting framework or standard.
- **Support Diverse Practitioners:** Applicable to all assurance providers, ISSA 5000 ensures consistency and rigor, incorporating materiality concepts and proportionality for organizations of all sizes.

The International Auditing and Assurance Standards Board (IAASB) is committed to supporting adoption and effective implementation of ISSA 5000 across jurisdictions globally, and accordingly has provided implementation support and resources, some of them are listed below:

1. Basis of Conclusion
2. Fact Sheet
3. ISSA 5000 Implementation Guide
4. Extracts from ISSA 5000 for Limited and Reasonable Assurance Engagements
5. Frequently Asked Questions (FAQs) on Sustainability Assurance Engagements
6. FAQs on ISAE 3000 (Revised) and ISAE 3410
7. FAQs on Applicability Matters
8. FAQs Video Series
9. Upcoming Webinar Series on ISSA 5000.

The above resource material can be found on IAASB's ISSA 5000 webpage at:

<https://www.iaasb.org/focus-areas/understanding-international-standard-sustainability-assurance-5000>

The Auditing Standards & Ethics Board (the Board) of the Institute advises members to refer the above-mentioned resource material to further strengthen their understanding and application of the Sustainability Assurance Engagements.

Yours truly

Farheen Mirza, FCA

Deputy Director Technical Services &
Secretary Auditing Standards & Ethics Board

REGISTERED OFFICE

Chartered Accountants Avenue,
Block 8, Clifton, Karachi, 75600, Pakistan.