

Technical Alert

2 April 2026

Proposed APES 206 Conformity with Sustainability Reporting Standards

Accounting Professional & Ethical Standards Board Limited (APESB) invites comments from stakeholders on an exposure draft for the proposed standard APES 206 *Conformity with Sustainability Reporting Standards* (APES 206).

The proposed APES 206 is a new professional and ethical standard that addresses the professional obligations associated with reporting sustainability information, including information required under the new suite of Australian Sustainability Reporting Standards (ASRS) issued by the Australian Accounting Standards Board (AASB).

The requirements in the proposed APES 206 broadly align with the extant APES 205 *Conformity with Accounting Standards* and the definition of Sustainability Information in APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code).

The proposed APES 206 specifies a Member's professional and ethical obligations in respect of fundamental responsibilities when the Member prepares, presents or compiles Sustainability Information or performs a Sustainability Assurance Engagement for an entity.

The key requirements in the proposed APES 206 include:

- the fundamental responsibilities of Members (Section 3);
- the requirements for specific types of Sustainability Information for:
 - Sustainability Information represented as complying with ASRS (Section 4);
 - Sustainability Information prepared in accordance with a General Purpose Framework (Section 5); and
 - Other Sustainability Information not covered in Sections 4 and 5 (Section 6).

The proposed APES 206 will be effective from 1 January 2027, with earlier adoption permitted.

The Exposure Draft provides details of the proposed requirements and is available on the APESB website: www.apesb.org.au. Specific comments and feedback on the proposed requirements should be received by the APESB no later than 29 May 2026.

Keep up to date with APESB standards via our website at www.apesb.org.au, by downloading our app from one of the app stores below or following us on [LinkedIn](https://www.linkedin.com/company/apesb).

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