

Technical Alert

10 September 2026

APES 206 *Conformity with Sustainability Reporting Standards*

Accounting Professional & Ethical Standards Board Limited (APESB) has today released the new standard APES 206 *Conformity with Sustainability Reporting Standards* (APES 206).

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 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).

APES 206 specifies a Member's professional and ethical obligations when the Member prepares, presents or compiles sustainability information or performs a sustainability assurance engagement for an entity.

The key requirements in APES 206 include:

- the fundamental responsibilities of Members when they prepare, present or compile sustainability information or perform a sustainability assurance engagement (Section 3);
- the responsibilities of Members in respect of specific types of sustainability information:
 - Sustainability information represented as complying with ASRS (Section 4);
 - Sustainability information prepared in accordance with a general purpose framework (Section 5); and
 - Sustainability information not covered in Sections 4 and 5 (Section 6).

APES 206 is effective from 1 January 2027, with earlier adoption permitted. Stakeholders can access the new standard and accompanying Basis for Conclusions on the APESB website www.apesb.org.au.

The Board also agreed to conduct a post-implementation review of APES 206 in 2029.

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](#).

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