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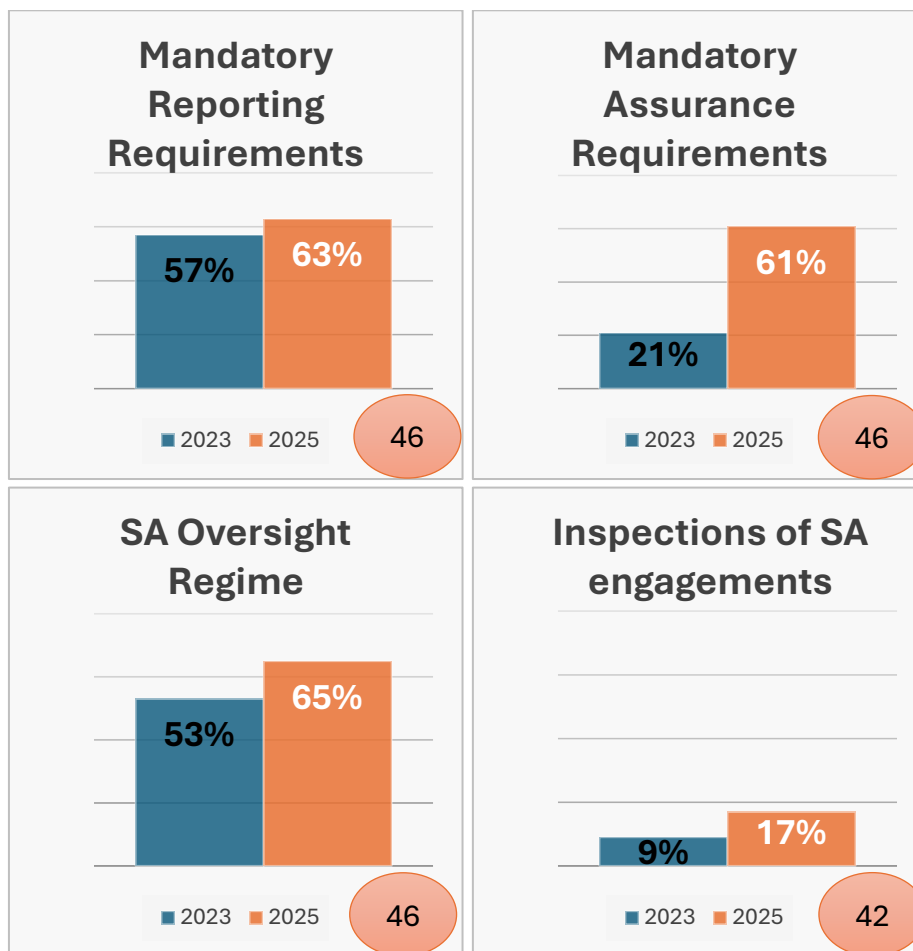
IFIAR Releases Public Factsheet on the 2025 Sustainability Survey Results

The International Forum of Independent Audit Regulators (IFIAR) Sustainability Assurance Task Force (SATF) conducted a survey in 2025 to assess sustainability reporting requirements, sustainability assurance (“SA”) practices, and oversight frameworks among Member jurisdictions.

Forty-seven IFIAR Members¹ participated in the 2025 Survey, which builds on the first sustainability survey conducted in 2023² and provides an updated snapshot of Members’ regulatory positions as at September 30, 2025.

Key Highlights of Survey Results

The following survey results highlight the sustainability-related regulatory developments across the respondents’ jurisdictions between 2023 and 2025:



Figures in each orange circle denote the number of 2025 survey respondents per question.

¹ 47% of the 2025 survey respondents were from European Union (EU) jurisdictions, with the remaining 53% from non-EU jurisdictions.

² Forty-seven IFIAR Members participated in the 2023 Survey, of which 49% were from EU jurisdictions.

Reporting Requirements: 63% of respondents reported that their jurisdictions have implemented or adopted laws or regulations requiring mandatory sustainability disclosures, with an additional 22% of respondents currently developing reporting requirements. The applicable reporting frameworks have mainly converged towards European Sustainability Reporting Standards or IFRS Sustainability Disclosure Standards (or its national equivalent).

Assurance Requirements: 61% of respondents reported that their jurisdictions have implemented or adopted laws or regulations requiring mandatory assurance over sustainability disclosures, with an additional 24% of respondents currently developing assurance requirements. The main applicable assurance standards are International Standard on Sustainability Assurance (ISSA) 5000 and International Standards on Assurance Engagements (ISAE) 3000. 80% of respondents require or are likely to require limited assurance over sustainability information, while 16% require or are likely to require reasonable assurance.

Oversight Regimes: 65% of respondents reported that their jurisdictions operate formal oversight regimes for sustainability assurance providers, covering registration, qualification, independence, and quality management requirements, with an additional 26% of respondents currently developing oversight regimes.

Inspection Programmes: 17% of respondents have conducted inspections of sustainability assurance engagements, with an additional 57% of respondents currently planning to launch inspection programmes.

Key Insights

The following are key insights derived from the 2025 Survey's results:

Mandatory sustainability reporting extends to more jurisdictions as frameworks converge – The survey results indicate that mandatory sustainability reporting continues to extend across jurisdictions, with steady expansion as many regulators transition from voluntary to mandatory disclosure regimes.

Sustainability assurance is transitioning from voluntary to mandatory – Mandatory assurance has advanced rapidly since 2023, reflecting a clear regulatory focus in many jurisdictions on strengthening the credibility and reliability of sustainability-related information.

Oversight regimes have developed, with inspection programmes in their initial phase but expected to scale further – Many regulators have either established or plan to establish an oversight framework, with a minority of regulators having already conducted inspections. Over half of the respondents plan to initiate inspection programmes over the next few years.

The 2025 Survey results demonstrate sustained regulatory development since 2023, with mandatory assurance requirements advancing most rapidly. As jurisdictions transition towards mandatory assurance frameworks, regulatory focus is expected to shift towards scaling inspection and supervisory practices. IFIAR will continue to monitor these developments across Member jurisdictions.

About the Survey

The SATF developed and conducted its first sustainability survey in 2023 to assess developments in sustainability reporting, assurance, and oversight across IFIAR Members' jurisdictions.

In light of significant global regulatory and market developments, the SATF conducted a second-round sustainability survey in 2025 to obtain an updated snapshot and continue monitoring developments.

The 2025 Survey results are based on feedback collected from forty-seven IFIAR Members, reflecting the respective jurisdictions' requirements as at September 30, 2025.

About IFIAR

Established in 2006, the International Forum of Independent Audit Regulators (IFIAR) comprises independent audit regulators from 56 jurisdictions representing Africa, North America, South America, Asia, Oceania, and Europe. Our mission is to serve the public interest, including investors, by enhancing audit oversight globally. IFIAR provides a platform for dialogue and information-sharing regarding audit quality matters and regulatory practices around the world; and promotes collaboration in regulatory activity. IFIAR's official observer organizations are the Basel Committee on Banking Supervision, the European Commission, the Financial Stability Board, the International Association of Insurance Supervisors, the International Organization of Securities Commissions, the Public Interest Oversight Board and the World Bank. For more information about IFIAR, visit www.ifiar.org.