

EXAMINABLE DOCUMENTS MARCH 2025 and JUNE 2025

Professional Diploma in Sustainability (ProDipSust)

The syllabus and study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The syllabus and study guide should therefore be read in conjunction with this list of examinable documents.

Guidance relating to sustainability assurance standards

Due to sustainability being a rapidly developing area, the Professional Diploma in Sustainability requires candidates to take a proactive approach.

For this reason, the proposed International Sustainability Assurance Standards (ISSA) and the proposed Ethics Standards for Sustainability Reporting and Assurance have been included as examinable documents for the March 2025 and June 2025 Professional Diploma in Sustainability examination sessions. These proposed standards are not yet finalised, and are both in Exposure Draft form, but are examinable for the exam sessions up to and including June 2025.

Guidance relating to sustainability reporting standards and financial reporting standards

Knowledge of new examinable regulations issued by 31 August 2023 will be required in examination sessions being held in March 2025 and June 2025. Documents may be examinable even if the *effective* date is in the future.

Examinable documents list

The documents listed below will be examinable in March 2025 and June 2025.

	Title
	Ethical guidelines
IESBA	IESBA's International Code of Ethics for Professional Accountants (Revised 2023)
IESBA	Proposed Ethics Standards for Sustainability Reporting and Assurance
	IFRS® Sustainability Disclosure Standards
IFRS S1	General Requirements for Disclosure of Sustainability-related Financial Information
IFRS S2	Climate-related Disclosures
	European Sustainability Reporting Standards (ESRS)
ESRS 1	General Requirements
ESRS 2	General Disclosures
ESRS E1	Climate Change
ESRS E2	Pollution
ESRS E3	Water and Marine Resources
ESRS E4	Biodiversity and Ecosystems
ESRS E5	Resource Use and Circular Economy
ESRS S1	Own Workforce
ESRS S2	Workers in the Value Chain
ESRS S3	Affected Communities
ESRS S4	Consumers and End-users
ESRS G1	Business Conduct
	IFRS Accounting Standards
IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 16	Property, Plant and Equipment

	Title
IAS 36	Impairment of Assets
IAS 37	Provisions, Contingent Liabilities and Contingent Assets
IAS 38	Intangible Assets
	International Standards on Auditing (ISAs)
ISA 500	Audit Evidence
ISA 620	Using the Work of an Auditor's Expert
ISA 720 (Revised)	The Auditor's Responsibilities Relating to Other Information
	International Standards on Quality Management (ISQMs)
ISQM 1	Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements
	International Standards on Assurance Engagements (ISAEs)
ISAE 3000 (Revised)	Assurance Engagements other than Audits or Reviews of Historical Financial Information
	Non-authoritative guidance on applying ISAE 3000 (Revised) to extended external reporting assurance engagements (April 2021)
	International Standards on Sustainability Assurance (ISSAs)
	Exposure draft
ISSA 5000	Proposed International Standard on Sustainability Assurance (ISSA) 5000