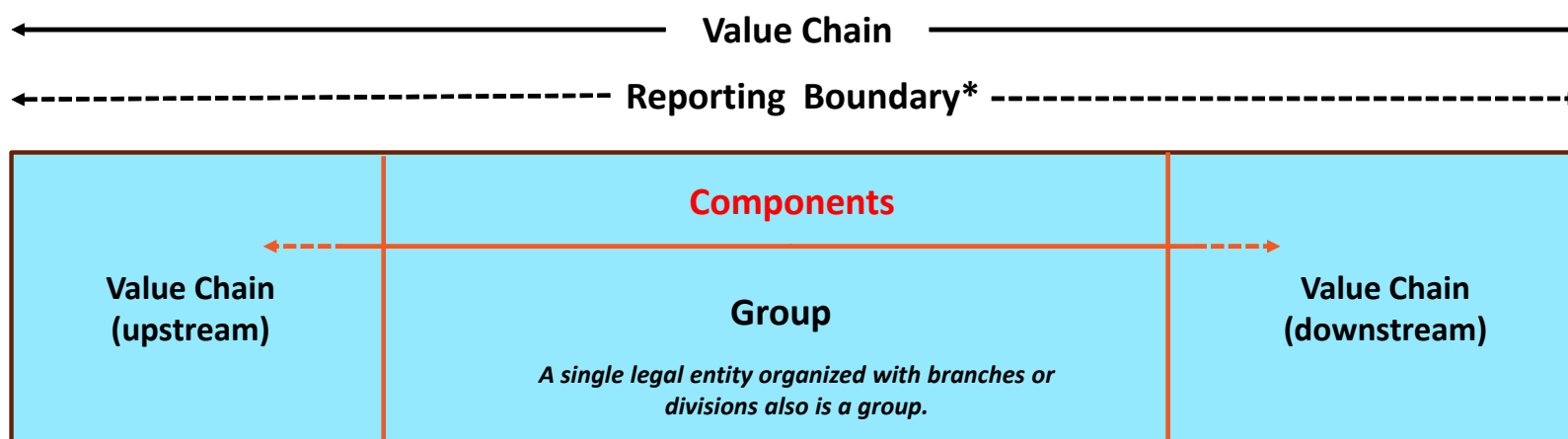


## Using the Work of Others - Components



**Component** – An entity, business unit, function or business activity, or some combination thereof, within the reporting boundary, determined by the practitioner for purposes of planning and performing procedures on the sustainability assurance engagement.

There is an expectation that the practitioner will be able to be sufficiently and appropriately involved in the work performed by another firm at a component within the controlled group (i.e., a “component practitioner”). A component may also be identified in the value chain, but it is less likely that the practitioner would be able to be sufficiently and appropriately involved in the work performed by another firm at that component (in that case, considered to be “another practitioner” for purposes of this ISSA). The red dotted arrows illustrate that it is possible but less likely for a component to be identified more than one or two steps up or down the value chain.

\* As explained in paragraphs A29A-A30, the reporting boundary is determined by the applicable criteria and may vary for different topics and aspects of topics.