



# IAFEI Weekly Update

**Knowledge, Resources, News, and Announcements**

**This is an issue of IAFEI Weekly Update for the week of January 20, 2025.**

Valued All IAFEI Board members, ExCom members & Advisory Committee members:

The following interesting articles and useful information await you in this issue. I hope you enjoy reading them.

My special thanks to Conchita (CLM) for her contributions.

Please feel free to circulate this Weekly Update within your organization. I am hoping that this Weekly Update may increase the value of IAFEI membership. If you have any suggestions, or recommendations, or would like to participate to provide articles, please do not hesitate to contact me.

Thank you for your continuous support and I would love to hear from you.

**Tsutomu Mannari (TMA)**  
Chairman of IAFEI

(Total 12 pages)

## Upcoming Events

| Date | Time | Event |
|------|------|-------|
|      |      |       |
|      |      |       |

You are welcome to visit our **official website** [www.iafei.org](http://www.iafei.org)

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- **Jurisdictional consultation updates ( ... .. )**

[Read the Newsletter >>>](#)

(↑ Contributed by CLM)

## ■ 02 **MOODY'S** | Event Information | January 22, 2025 **Navigating Trump's Trade Policy Impact on Asia**

- ✓ **Date: Wednesday, January 22, 2025**
- ✓ **Time: 10 AM SGT | 11 AM JST | 1 PM AEDT**

In an era where risk management is more crucial than ever, understanding the evolving global trade landscape under Trump's administration is imperative for safeguarding and propelling your business forward. As we approach the inauguration and subsequent unveiling of trade policy initiatives, the Asia-Pacific region stands at a critical juncture, poised for significant impact.

We invite you to a briefing designed to clarify and extract strategic insights from the anticipated economic changes resulting from Trump's trade policy. ( ... .. )

[View the Details Online and Register >>>](#)

(↑ Contributed by CLM)

## ■ 03 **Deloitte** | **Welcome to 2025**

[Read the Newsletter >>>](#)

(↑ Contributed by CLM)



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Dear friends and colleagues,

In this email series, we highlight major IFRS Sustainability-related news items in case you missed them.

### **New webpage and resources about connectivity between financial statements and sustainability-related financial disclosures**

- The IFRS Foundation has launched a new [dedicated connectivity webpage](#), hosting all related resources and updates.
- The webpage includes a [new webcast series](#) on connectivity, presented by IASB and ISSB technical staff. Tune in for illustrative examples of how applying IFRS Accounting Standards and IFRS Sustainability Standards together results in complementary and connected reported information.

### **IOSCO's GEM Committee launches dedicated Network to support its members in the adoption or other use of ISSB Standards**

- The ISSB is delighted to welcome and support IOSCO's launch of its Growth and Emerging Markets (GEM) Committee Network for Adoption or Other Use of ISSB Standards, with an initial cohort of members representing 31 jurisdictions. [The announcement](#) marks a significant step towards supporting the adoption or other use of the ISSB Standards in jurisdictions represented in IOSCO's GEM Committee.

### **Jurisdictional consultation updates**

- Jurisdictions including Qatar are inviting public feedback on proposed sustainability disclosure requirements, while Japan, Thailand and Indonesia have recently concluded similar consultations. Track ongoing consultations with [this link](#).

### **Join, engage and lead in sustainability disclosure:**

- **Integrate ISSB Standards:** Embed IFRS S1, IFRS S2 and/or SASB Standards into your investment research processes, corporate reporting software or other products and services with [IFRS Sustainability licensing](#).
- **Join the [IFRS Sustainability Alliance](#):** Gain access to valuable education, tools and peer networking to strengthen your sustainability journey.

- **Earn the [FSA Credential](#):** Equip yourself to navigate the sustainability disclosure landscape and analyse the link between sustainability and financial performance.

To keep up with the latest ISSB-related news, follow us on [LinkedIn](#) and [Twitter/X](#) and ensure you are up to date with the categories you can choose to follow via your [IFRS.org dashboard](#). For preparers, please remember to reference our resources including our [Application Support](#), [Knowledge Hub](#) and '[Perspectives on sustainability disclosure](#)' webinar series.

Please [email us](#) with any questions.

Best,  
The IFRS Sustainability Team

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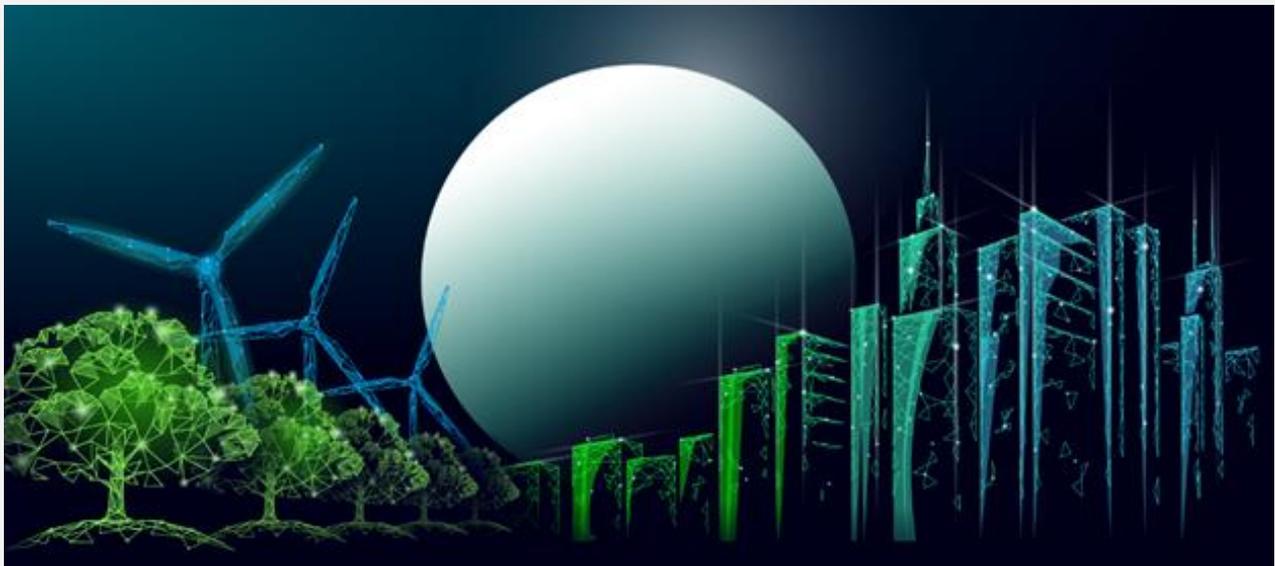
(Reposted from: IFRS Sustainability, Newsletter, January 15, 2025)

**Deloitte.**

January 2025

## Deloitte Global Boardroom Program

Welcome to 2025 – Your invitation and some business insights



Dear members of the Deloitte Global Boardroom Program:

Happy New Year! We hope you have had an enjoyable and restful holiday season, and that you are refreshed for all that 2024 holds in store.

This month, the Deloitte Global Boardroom Program kindly invites you to participate in Deloitte Global's newly launched [pulse survey](#) on Board Governance of Generative AI (GenAI). This brief survey should take no more than a few minutes to complete and follows Deloitte Global's [comprehensive report](#) released in October to capture a snapshot of current developments and shifts in perspectives on this rapidly evolving topic. Please find a link to the survey [here](#).

To discuss both the challenges and opportunities ahead, you're invited to register for the first webinar of the year on 19 February, "**Generative AI: What boards need to know**", featuring board members from Alphabet, Salesforce, HSBC, Guardian Life and more. Find details below or click [here](#) to register.

Finally, some predictions are included for 2025 from Deloitte Global Chair, Anna Marks, as well as some business insights for 2025 covering industry outlooks and future looking trends on tech, climate, and more.

Thank you for your active membership in the Program - do feel free to share this note and invite your board and C-suite colleagues to join directly.

Best wishes for a successful 2025,



**Dr. Arno Probst**  
Global Boardroom Program Leader  
Deloitte Global



**Kevin Tracey**  
Global Boardroom Program  
Senior Manager  
Deloitte Global



## Your response kindly requested: GenAI Board Governance Pulse Survey

You're invited to participate in [a short pulse survey](#) on board governance of GenAI. Building on Deloitte Global's [comprehensive report](#) published in October 2024, this brief pulse survey aims to capture a snapshot of current developments and shifts in perspectives on this rapidly evolving topic.

Your time is valuable, the survey should take no more than a few minutes to complete, and is available in English, French, Korean, Polish, and Spanish. The survey will remain open until 21 February. As always, you're encouraged to share the [link to the survey](#) with your board colleagues.

[Take the survey](#)



## Register now: GenAI: What boards need to know

As many organizations move past the piloting stage and integrate GenAI more broadly into strategy and operations, how involved are boards in overseeing their organizations' approach to AI and GenAI? How are they balancing their time to help ensure all pressing boardroom topics get the time and attention they deserve? And how confident are they that their AI implementation is transparent, safe, and responsible with the appropriate guardrails?

Join our distinguished panel, which includes Eileen K. Murray, Lead Independent Director, **Broadridge Financial Solutions, Inc.**, Non-Executive Director, **HSBC Holdings Plc** and **Guardian Life Insurance Company of America**; Robin L. Washington, Lead Independent Director, **Salesforce Inc**, Independent Director, **Alphabet Inc.**, **Honeywell International Inc.**, **Vertiv Holdings Co.**; in discussion with by Lara Abrash, Chair of **Deloitte US**.



February 19,  
2025



16:00 London/ 11:00 NY

REGISTER

## Predictions for 2025



**Anna Marks**  
Deloitte Global Chair

How to make predictions for 2025 when last year – and the years prior - provided so much change and unpredictability? With uncertainty arguably now the new norm, a theme emerged from my many conversations with chairs and board members throughout 2024: the need for their organizations to navigate complexity and short-term challenges to capitalize on the opportunities ahead of us – all while responding to changing stakeholder expectations around the role of business in society.

This naturally places ever more demands on boards to fulfil their wider governance and oversight responsibilities, but what could it mean in terms of their priorities over the coming year?

First, responding to disruptive events without losing sight of long-term business strategies means that board chairs should set agendas that balance foundational governance responsibilities alongside those critical strategic matters. This includes embedding aspects such as purpose, talent, sustainability and social impact into the strategic priorities of the organization. Further, our recent [Global Boardroom Program survey](#) re-emphasizes the need to step up AI governance. With nearly half of boards reporting that they are not yet discussing the topic regularly despite the pace of technological change and the opportunities and risks that AI brings in terms of competitiveness, embedding AI in an ethical and values-driven way is urgent. Crucially, board agendas and priorities should be shaped by the need to secure long-term resilience, with activities such as horizon scanning and scenario planning becoming central to the board's work.

Second, I believe increasingly complex environments will likely bring renewed focus on having the right diversity of expertise and mix of capabilities and skills on boards – encompassing strategic, risk-focused, and anticipatory elements as well as a broad span of geopolitical, cultural and industry knowledge – to help address fast-changing external factors and enhance decision-making.

Third, traditional governance structures may need to evolve to help ensure that committees or other bodies can dedicate the requisite time to a deeper consideration of key topics and enabling the full board’s time to be focused on the most strategically important governance aspects. At the same time, chairs should increasingly focus on fostering cultures where board members feel psychologically safe and able to support and challenge the executive team in equal measure. In complex times, a constructive relationship between the board and management is important in helping build trust and resilience within and outside an organization.

For more insights from Anna, follow her blogs series [How to thrive when uncertainty becomes the new norm for governance.](#)

## From the editor’s Desk | Deloitte Insights

*Curated reading from the Best of Deloitte*

### Recommended reading for the start of 2025

With the onset of a new year, the following articles deliver future-focused business insights by exploring trends and predictions for 2025.



**Elisabeth Sullivan**  
Editor in chief,  
Deloitte Insights

### Your Top 10 Quarter 1, 2025

This quarter’s Top 10 most sought-after Deloitte Insights articles and reports offer business insights on global trade, AI governance, clean energy, and more, covering many of the critical issues you’re thinking about as you plan for the year ahead.

[Read more](#)

### Tech trends 2025

In Deloitte US’ 16th annual Tech Trends report, AI is the common thread of nearly every trend. Moving forward, it will be part of the substructure of everything we do.

[Read more](#)

## On the board's agenda | US Looking back at a look forward

This Deloitte US publication contemplates the risks and opportunities boards could face in the coming year, as well as reflecting on the predictions made in the 2024 version of the publication.

[Read more](#)

## Unlocking the promise of cost optimization

Organizations are moving beyond traditional cost-cutting to embrace growth-oriented cost optimization. This report explores four key strategies.

[Read more](#)

## Global Economic Update

What's happening this week in economics? Deloitte's team of economists examines news and trends from around the world.

[Read more](#)



**Dr. Ira Kalish**  
Chief Global Economist,  
Deloitte

## To register or refer a colleague:

Thank you for sending referrals to the Deloitte Global Boardroom Program. To make introductions to board or executive committee colleagues who would benefit from membership of the Global Boardroom Program, please just invite them by sending this link [here](#).

As always, please [get in touch](#) if you have any questions or suggestions.



**Dr. Arno Probst**  
Global Boardroom Program  
Leader



**Kevin Tracey**  
Global Boardroom Program  
Senior Manager



## About the Deloitte Global Boardroom Program

The Deloitte Global Boardroom Program brings together the knowledge and experience of Deloitte member firms around the world to address critical topics of universal interest to company boards and management. Supplementing country programs, its mission is to promote dialogue between corporations and their boards and management, investors, the accounting profession, academia, and government. In addition to the publication of thought-pieces on critical topics, the Deloitte Global Boardroom Program hosts a series of must-see webinar discussions with eminent panelists to help boards and management of global companies to stay current and challenge perceived wisdom.

To become a member of the Global Boardroom Program, click [here](#). For more information contact [globalboardroomprogram@deloitte.com](mailto:globalboardroomprogram@deloitte.com).

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