



IFRS Integrated
Thinking & Reporting
CONFERENCE

in partnership with

Keidanren
Policy & Action

Unlocking the value of integration
*Practical ways to advance high quality
disclosure on value creation*

3 APRIL 2025 TOKYO, JAPAN

Venue: 2nd floor, Keidanren Kaikan. 1-3-2 Otemachi, Chiyoda-ku, Tokyo 100-0004

Agenda (subject to change) 下部に日本語が続きます

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| 9:00 | Registration and welcome coffee |
| | Morning theme: unlocking the value of integration |
| 9:30 | Welcome & Opening Remarks Keiko Tashiro (Trustee, IFRS Foundation) |
| 9:35 | The importance of global partnerships and collaboration Hideki Ito (Commissioner, Japan Financial Services Agency) |
| 9:45 | Keynote address: Integrated Reporting and ISSB Standards Sue Lloyd (Vice-Chair, International Sustainability Standards Board (ISSB)) |
| 9:55 | Keynote address: The journey to greater integration in reporting Linda Mezon-Hutter (Vice-Chair, International Accounting Standards Board (IASB)) |
| 10:05 | Integrated Reporting and Human Capital A focus on one of the IR Framework's six capitals, the panel will discuss how improvements in human capital management and disclosure can lead to increased innovation, a more sustainable business model and enhanced value creation. Moderator: Linda Mezon-Hutter Panellists: George Iguchi (Executive Officer and Chief Corporate Governance Officer, Nissay Asset Management), Koichiro Kuramochi (Chief Accountant/Director for International Accounting at the Financial Services Agency) Sanjay Rughani (Chief Executive Officer, Standard Chartered Bank Uganda Limited), Keiichi Ushijima (EY Japan Climate Change and Sustainability Services Leader) |
| 10:55 | Morning networking break |
| 11.10 | Sustainability Disclosure Standards and the IR Framework The Integrated Reporting Framework provides principles and concepts that support businesses to explain their value creation process. The quality of the content of integrated reports can be improved by using high quality disclosure standards. This panel will discuss the role consistent and comparable sustainability disclosure standards can play in improving the quality of integrated reporting in Japan and globally. Moderator: Sue Lloyd Panellists: Yasunobu Kawanishi , Chair, Sustainability Standards Board of Japan (SSBJ), Veronica Poole (Vice Chair Deloitte UK and Deloitte Global IFRS and Corporate Reporting Leader), Takayuki Sumita (Senior Managing Executive Officer, Chief Strategy Officer, Sumitomo Corporation; Former Chair of WICI Japan) |

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| 11:50 | <p>Corporate governance: Unlocking better decisions and value creation</p> <p>High quality integrated reports are the outcome of strong internal processes, communication between departments, effective data and information collection and a commitment to effective communication with investors by boards and senior management. This panel will discuss the key corporate governance developments and practices that lead to these high-quality corporate reporting outcomes.</p> <p>Moderator: Akitsugu Era (Partner, Brunswick Group K.K)</p> <p>Panellists: Clara Barby (Senior Partner, Just Climate; Partner, Generation Investment Management), Tomoyuki Furusawa (Member, Public Interest Oversight Board (PIOB)), Yoshiko Takayama (Independent Director, Kurita Water Industries), Kerrie Waring (Director General, CGI Global)</p> | | | | |
| 12:30 | <p>Networking lunch</p> | | | | |
| 13:15 | <p>Keynote speech</p> <p>Hideki Nagashima (Chairperson, Life Insurance Association of Japan, Director, President, Representative Executive Officer, and Group CEO, Meiji Yasuda Life Insurance Company)</p> | | | | |
| 13:35 | <p>Corporate reporting in Japan today</p> <p>Over 1,000 businesses in Japan produce integrated reports. This panel will explore the most recent trends and findings of corporate reporting in Japan, drawing on KPMG Japan's latest survey results on corporate reporting, as well as investors' comments collected by the Government Pension Investment Fund (GPIF). The panel will also spotlight Recruit Holdings on how their internal process and engagement with investors have improved through incorporating the principles and concepts of integrated thinking in their regulatory reports.</p> <p>Moderator: Norie Takahashi (Integrated Reporting Fellow, IFRS Foundation)</p> <p>Panellists: Sumika Hashimoto (Technical Director, KPMG Japan), Mari Murata (Director, Head of Stewardship, GPIF) Mikiko Ono (Director, Recruit Holdings; Board member, International Auditing and Assurance Standards Board (IAASB))</p> | | | | |
| <p>Afternoon theme: practical ways to advance high quality disclosure on value creation</p> | | | | | |
| 14:30 | <p>Breakout groups</p> | | | | |
| | <table> <tr> <td data-bbox="644 1227 1046 2143"> <p>Adopting IFRS S1 and IFRS S2 - the fit with Integrated Reporting</p> <p>An opportunity to explore in more detail the relationship between IFRS S1 and IFRS S2 and the Integrated Reporting Framework, as well as the resources available to help companies that prepare integrated reports to begin applying sustainability disclosure standards for the capital markets. What are some of the early steps to help companies to get started and what are the benefits of doing so?</p> <p>Moderator: Hiroshi Komori (Member, ISSB)</p> <p>Panellists: Karen McWilliams (Sustainability and Business Reform Leader. Chartered Accountants Australia and New Zealand (CAANZ)), Yoichi Mori (The Japanese Institute of Certified</p> </td><td data-bbox="1046 1227 1457 2143"> <p>Integrated Reporting Practices Around the world</p> <p>This group will share insights on the adoption of integrated thinking and reporting from different jurisdictions to help delegates understand the drivers of integrated reporting adoption, the practical opportunities that arise from using the Integrated Reporting Framework, as well as some of the challenges and how to overcome them.</p> <p>Moderator: Jonathan Labrey (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation)</p> <p>Panellists: Prof. Guler Aras (Founding Chair, Integrated Reporting Association Turkiye and YTU Center for Finance, Governance & Sustainability), Michael Bray (Professor of Practice (Integrated Reporting), Deakin University), Pauline Ho (Assurance Partner, PwC</p> </td></tr> <tr> <td data-bbox="145 1227 644 2143"></td><td data-bbox="644 1227 1457 2143"> <p>Integrated thinking – practical tips to get started</p> <p>Integrated thinking is the practice of breaking down silos between divisions within companies, supporting risk management and enabling the board and senior management to spot opportunities to enhance value creation. This discussion group will explore integrated thinking from different practical perspectives, including providing insights from academic research.</p> <p>Moderator: Stathis Gould (Director, International Federation of Accountants)</p> <p>Panellists: Caroline Bridges (Technical Director - Connectivity and Integrated Reporting, IFRS Foundation), Chun Wee Chiew (Regional Policy and Insights Lead, Asia Pacific, ACCA (the Association of Chartered Certified Accountants), Luke Heilbuth (CEO, BWD Strategic),</p> </td></tr> </table> | <p>Adopting IFRS S1 and IFRS S2 - the fit with Integrated Reporting</p> <p>An opportunity to explore in more detail the relationship between IFRS S1 and IFRS S2 and the Integrated Reporting Framework, as well as the resources available to help companies that prepare integrated reports to begin applying sustainability disclosure standards for the capital markets. What are some of the early steps to help companies to get started and what are the benefits of doing so?</p> <p>Moderator: Hiroshi Komori (Member, ISSB)</p> <p>Panellists: Karen McWilliams (Sustainability and Business Reform Leader. Chartered Accountants Australia and New Zealand (CAANZ)), Yoichi Mori (The Japanese Institute of Certified</p> | <p>Integrated Reporting Practices Around the world</p> <p>This group will share insights on the adoption of integrated thinking and reporting from different jurisdictions to help delegates understand the drivers of integrated reporting adoption, the practical opportunities that arise from using the Integrated Reporting Framework, as well as some of the challenges and how to overcome them.</p> <p>Moderator: Jonathan Labrey (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation)</p> <p>Panellists: Prof. Guler Aras (Founding Chair, Integrated Reporting Association Turkiye and YTU Center for Finance, Governance & Sustainability), Michael Bray (Professor of Practice (Integrated Reporting), Deakin University), Pauline Ho (Assurance Partner, PwC</p> | | <p>Integrated thinking – practical tips to get started</p> <p>Integrated thinking is the practice of breaking down silos between divisions within companies, supporting risk management and enabling the board and senior management to spot opportunities to enhance value creation. This discussion group will explore integrated thinking from different practical perspectives, including providing insights from academic research.</p> <p>Moderator: Stathis Gould (Director, International Federation of Accountants)</p> <p>Panellists: Caroline Bridges (Technical Director - Connectivity and Integrated Reporting, IFRS Foundation), Chun Wee Chiew (Regional Policy and Insights Lead, Asia Pacific, ACCA (the Association of Chartered Certified Accountants), Luke Heilbuth (CEO, BWD Strategic),</p> |
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| | Public Accountants (JICPA) Technical Director) Simon Tay (Executive Director, Malaysian Institute of Accountants) | Malaysia), Josephine Okui Ossiya (CEO, Capital Markets Authority Uganda) | Charles Tilley (Chair, Integrated Reporting and Connectivity Council) |
| 15:35 | Breakout groups | | |
| | <p>Adopting IFRS S1 and IFRS S2 - the fit with Integrated Reporting</p> <p>An opportunity to explore in more detail the relationship between IFRS S1 and IFRS 2 and the Integrated Reporting Framework, as well as the resources available to help companies that prepare integrated reports to begin applying sustainability disclosure standards for the capital markets. What are some of the early steps to help companies to get started and what are the benefits of doing so?</p> <p>Moderator: Hiroshi Komori (Member, ISSB)</p> <p>Panellists: Karen McWilliams (Sustainability and Business Reform Leader. Chartered Accountants Australia and New Zealand (CAANZ)), Yoichi Mori (The Japanese Institute of Certified Public Accountants (JICPA) Technical Director) Simon Tay (Executive Director, Malaysian Institute of Accountants)</p> | <p>Integrated Reporting Practices Around the world</p> <p>This group will share insights on the adoption of integrated thinking and reporting from different jurisdictions to help delegates understand the drivers of integrated reporting adoption, the practical opportunities that arise from using the Integrated Reporting Framework, as well as some of the challenges and how to overcome them.</p> <p>Moderator: Jonathan Labrey (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation)</p> <p>Panellists: Prof. Guler Aras (Founding Chair, Integrated Reporting Association Turkiye and YTU Center for Finance, Governance & Sustainability), Michael Bray (Professor of Practice (Integrated Reporting), Deakin University), Pauline Ho (Assurance Partner, PwC Malaysia), Josephine Okui Ossiya (CEO, Capital Markets Authority Uganda)</p> | <p>Integrated thinking – practical tips to get started</p> <p>Integrated thinking is the practice of breaking down silos between divisions within companies, supporting risk management and enabling the board and senior management to spot opportunities to enhance value creation. This discussion group will explore integrated thinking from different practical perspectives, including providing insights from academic research.</p> <p>Moderator: Stathis Gould (Director, International Federation of Accountants)</p> <p>Panellists: Caroline Bridges (Technical Director - Connectivity and Integrated Reporting, IFRS Foundation), Chun Wee Chiew (Regional Policy and Insights Lead, Asia Pacific, ACCA (the Association of Chartered Certified Accountants)), Luke Heilbuth (CEO, BWD Strategic), Charles Tilley (Chair, Integrated Reporting and Connectivity Council)</p> |
| 16:35 | Afternoon networking break | | |
| 16:50 | <p>Keynote speech</p> <p>Takashi Inoue (Senior Managing Director, Keidanren)</p> | | |
| 17:05 | <p>Fireside chat: – Integrated Thinking, Integrated Reporting and Management Commentary</p> <p>Moderator: Rika Suzuki (Member, IASB)</p> <p>Panellists: Sue Lloyd and Linda Mezon-Hutter</p> | | |
| 17:45 | <p>Closing remarks</p> <p>Masamichi Kono (Trustee, IFRS Foundation)</p> | | |
| 17:50 | Networking reception | | |
| 19:15 | Close | | |



IFRS 財団 統合思考・
統合報告カンファレンス

in partnership with
Keidanren
Policy & Action

統合のもたらす価値を切り拓く

すぐれた開示を価値創造に活かす実践的な方法とは

2025 年 4 月 3 日 日本、東京

〒100-0004 東京都千代田区大手町 1-3-2 経団連会館 2 階

アジェンダ (変更の可能性あり)

9:00 受付

午前のテーマ：統合のもたらす価値を切り拓く

9:30

開会の辞

田代 桂子 (Trustee, IFRS Foundation)

9:35

スピーチ

井藤 英樹 (Commissioner, Japan Financial Services Agency)

9:45

キーノートスピーチ

Sue Lloyd (Vice-Chair, International Sustainability Standards Board (ISSB))

9:55

キーノートスピーチ

Linda Mezon-Hutter (Vice-Chair, International Accounting Standards Board (IASB))

統合報告と人的資本

IR フレームワークの 6 つの資本のひとつである「人的資本」に焦点を当て、人的資本のマネジメントと情報開示の改善が、イノベーションの拡大、より持続可能なビジネスモデル、価値創造の強化にどのようにつながるかを議論する。

10:05

モデレータ: Linda Mezon-Hutter

パネリスト: 井口 譲二 (Executive Officer and Chief Corporate Governance Officer, Nissay Asset Management), 倉持 亘一郎 (Chief Accountant/Director for International Accounting at the Financial Services Agency) Sanjay Rughani (Chief Executive Officer, Standard Chartered Bank Uganda Limited), 牛島 慶一 (EY Japan Climate Change and Sustainability Services Leader)

10:55

午前のネットワーキングブレイク

サステナビリティ開示基準と統合報告フレームワーク

11:10

統合報告フレームワークは、企業が価値創造プロセスを説明するための原則と概念を提供する。統合報告書の質は、質の高い開示基準を用いることによって向上させることができる。本パネルでは、一貫性があり比較可能なサステナビリティ開示基準が、日本およびグローバルな統合報告の質を向上させるために果たす役割について議論する。

モデレータ: Sue Lloyd

パネリスト: 川西 安喜 (Chair, Sustainability Standards Board of Japan (SSBJ)), **Veronica Poole** (Vice Chair Deloitte UK and Deloitte Global IFRS and Corporate Reporting Leader), 住田 孝之 (Senior Managing Executive Officer, Chief Strategy Officer, Sumitomo Corporation; Former Chair of WICI Japan)

コーポレート・ガバナンス

11:50

質の高い統合報告書は、確かな社内プロセス、部門間のコミュニケーション、効果的なデータと情報の収集、そして取締役会や経営に責任を有する管理職による投資家との効果的なコミュニケーションへのコミットメントから生み出される成果である。本パネルでは、このような質の高い企業報告の成果につながるコーポレート・ガバナンスにおける鍵となる展開と実践について議論する。

モデレータ: 江良 明嗣 (Partner, Brunswick Group K.K.)

パネリスト: **Clara Barby** (Senior Partner, Just Climate; Partner, Generation Investment Management), 古澤 知之 (Member, Public Interest Oversight Board (PIOB)), 高山 与志子 (Independent Director, Kurita Water Industries), **Kerrie Waring** (Director General, CGI Global)

12:30

ネットワーキングランチ

ゲストによるキーノートスピーチ

13:15

永島 英器 (Chairperson, Life Insurance Association of Japan, Director, President, Representative Executive Officer, and Group CEO, Meiji Yasuda Life Insurance Company)

日本における企業報告の実際

13:35

統合報告書を作成している日本企業が 1,000 社を超える中、KPMG ジャパンの直近の企業報告調査結果と年金積立金管理運用独立行政法人 (GPIF) が収集した投資家のコメントを基に、最新の企業報告の動向を探る。また、リクルートホールディングスにスポットライトを当て、統合思考の原則と概念を法定開示書類に取入れたことで、どのように報告体制と投資家エンゲージメントの向上に繋がってかについて示唆を提供する。

モデレータ: 高橋 範江 (Integrated Reporting Fellow, IFRS Foundation)

パネリスト: 橋本 純佳 (Technical Director, KPMG Japan), 村田 真理 (Director, Head of Stewardship, GPIF), 大野 美希子 (Director, Recruit Holdings; Board member, International Auditing and Assurance Standards Board (IAASB))

午後のテーマ：価値創造に関する質の高い情報開示推進のための実務

14:30

ブレイクアウトグループ

IFRS S1 号と IFRS S2 号の適用-統合報告との適合

統合報告書作成企業の資本市場を対象としたサステナビリティ開示基準適用に際し有用となるリソース、そして、IFRS S1 号、IFRS S2 号、統合報告フレームワー

世界における統合報告の実務

統合報告適用の推進要素、統合報告フレームワークの活用から期待できる実務上の可能性、その課題の一部と解決方法を経営者の理解にむけて、さまざまな法域での統合思考

統合思考-始めるための実践的なヒント

統合思考とは、企業内の部門間の壁を取り払い、リスク管理を支援し、取締役会や経営陣が価値創造向上の機会を見出すことを可能とする取り組みであり、学術研究からの洞察の提供も含

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| <p>クの関係性を詳細に検討する場合とする。企業が統合報告に取り組もうとする際に、有益となる初期段階の取り組みとはどのようなものか、そして、その便益とは何か。</p> <p>モデレータ: 小森 博司 (Member, ISSB)</p> <p>パネリスト: Karen McWilliams (Sustainability and Business Reform Leader. Chartered Accountants Australia and New Zealand (CAANZ)), 森 洋一 (The Japanese Institute of Certified Public Accountants (JICPA) Technical Director), Simon Tay (Executive Director, Malaysian Institute of Accountants)</p> | <p>・統合報告の適用に関わる洞察を共有する。</p> <p>モデレータ: Jonathan Labrey (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation)</p> <p>パネリスト: Prof. Guler Aras (Founding Chair, Integrated Reporting Association Turkiye and YTU Center for Finance, Governance & Sustainability), Michael Bray (Professor of Practice (Integrated Reporting), Deakin University), Pauline Ho (Assurance Partner, PwC Malaysia), Josephine Okui Ossiya (CEO, Capital Markets Authority Uganda)</p> | <p>めた多様な実務上の観点からの統合思考を探求していく。</p> <p>モデレータ: Stathis Gould (Director, International Federation of Accountants)</p> <p>パネリスト: Caroline Bridges (Technical Director - Connectivity and Integrated Reporting, IFRS Foundation), Chun Wee Chiew (Regional Policy and Insights Lead, Asia Pacific, ACCA (the Association of Chartered Certified Accountants)), Luke Heilbuth (CEO, BWD Strategic), Charles Tilley (Chair, Integrated Reporting and Connectivity Council)</p> |
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15:35 ブレークアウトグループ

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| <p>IFRS S1 号と IFRS S2 号の適用-統合報告との適合性</p> <p>統合報告書作成企業の資本市場を対象としたサステナビリティ開示基準適用に際し有用となるリソース、そして、IFRS S1 号、IFRS S2 号、統合報告フレームワークの関係性を詳細に検討する場合とする。企業が統合報告に取り組もうとする際に、有益となる初期段階の取り組みとはどのようなものか、そして、その便益とは何か。</p> <p>モデレータ: 小森 博司 (Member, ISSB)</p> <p>パネリスト: Karen McWilliams (Sustainability and Business Reform Leader. Chartered Accountants Australia and New Zealand (CAANZ)), 森</p> | <p>世界における統合報告の実務</p> <p>統合報告適用の推進要素、統合報告フレームワークの活用から期待できる実務上の可能性、その課題の一部と解決方法を経営者の理解にむけて、さまざまな法域での統合思考・統合報告の適用に関わる洞察を共有する。</p> <p>モデレータ: Jonathan Labrey (Chief Connectivity and Integrated Reporting Officer, IFRS Foundation)</p> <p>パネリスト: Prof. Guler Aras (Founding Chair, Integrated Reporting Association Turkiye and YTU Center for Finance, Governance & Sustainability), Michael Bray (Professor of Practice (Integrated Reporting), Deakin University), Pauline Ho (Assurance Partner, PwC Malaysia), Josephine Okui Ossiya (CEO, Capital Markets Authority Uganda)</p> | <p>統合思考-始めるための実践的なヒント</p> <p>統合思考とは、企業内の部門間の壁を取り払い、リスク管理を支援し、取締役会や経営陣が価値創造向上の機会を見出すことを可能とする取り組みであり、学術研究からの洞察の提供も含めた多様な実務上の観点からの統合思考を探求していく。</p> <p>モデレータ: Stathis Gould (Director, International Federation of Accountants)</p> <p>パネリスト: Caroline Bridges (Technical Director - Connectivity and Integrated Reporting, IFRS Foundation), Chun Wee Chiew (Regional Policy and Insights Lead, Asia Pacific, ACCA (the Association of Chartered Certified Accountants)), Luke Heilbuth (CEO, BWD Strategic), Charles Tilley (Chair,</p> |
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| | 洋一 (The Japanese Institute of Certified Public Accountants (JICPA) Technical Director), Simon Tay (Executive Director, Malaysian Institute of Accountants) | Integrated Reporting and Connectivity Council) |
| 16:35 | 午後のネットワーキングブレイク | |
| 16:50 | キーノートスピーチ 井上 隆 (Senior Managing Director, Keidanren) | |
| 17:05 | ファイヤーサイドチャットー統合思考、統合報告、そして経営者による説明 モデレータ: 鈴木 理加 (Member, IASB) パネリスト: Sue Lloyd and Linda Mezon-Hutter | |
| 17:45 | 閉会の辞 河野 正道 (Trustee, IFRS Foundation) | |
| 17:50 | ネットワーキングレセプション | |
| 19:15 | 閉会 | |