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AI Governance: The Board's New Obligation

Why AI governance has become a fiduciary duty and what the board-level framework looks like

Dec 2027

EU AI Act Annex III high-risk obligations apply

2026 DIGITAL OMNIBUS

€35M

maximum penalty for the most serious violations

EU AI ACT

7%

of global annual revenue, the alternative ceiling

EU AI ACT

EXECUTIVE SUMMARY

The European Union AI Act reaches full enforcement of its high-risk (Annex III) obligations on 2 December 2027, following a reset from August 2026 by the 2026 Digital Omnibus, now formally adopted. Penalties reach 35 million euros or 7% of global annual revenue for the most serious violations.

Governance is not only a compliance matter. McKinsey's 2025 State of AI study found that organizations where senior leadership shapes AI governance achieve significantly greater business value than those that delegate it to

[The full analysis continues in the members' edition](#)

INSIDE THE FULL ARTICLE

01 The Regulatory Moment: Two Frameworks, One Standard

02 The EU AI Act: Risk Classification Framework

03 The Five-Pillar AI Governance Framework

04 Governance as Competitive Architecture



Plus 2 further sections, including "The 90-Day Compliance Sprint"

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