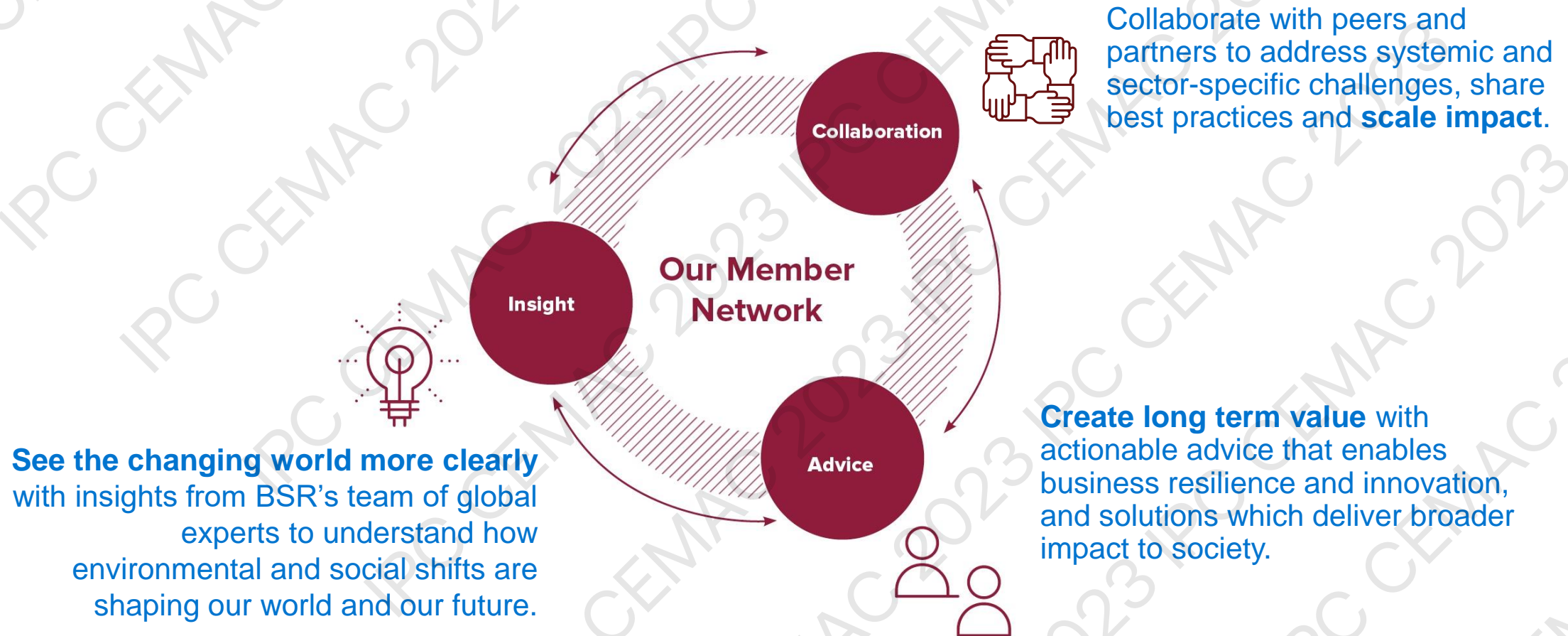# 当前企业ESG的痛点和机遇

王林 BSR商务社会责任中国总监

WWW.BSR.ORG

# About BSR

BSR equips its more than 300 member companies with insight to see a changing world clearly. Our members have preferential access to BSR's insight, advice and collaborative opportunities, while joining a powerful global network of like-minded companies, thought leaders, peers, and stakeholders.

Collaborate with peers and partners to address systemic and sector-specific challenges, share best practices and **scale impact**.

Collaboration

Our Member Network

Insight

Advice

**See the changing world more clearly** with insights from BSR's team of global experts to understand how environmental and social shifts are shaping our world and our future.

**Create long term value** with actionable advice that enables business resilience and innovation, and solutions which deliver broader impact to society.

# 加速颠覆性的时代

不断变化和颠覆性趋势，业务运营环境不断变化，例如

- 加速的能源转换
- **技术发展比如AI**
- 不断加深的地域政治冲突
- 气候变化和生态失衡
- 消费者和投资机构新的诉求
- 新的**ESG**政策法规

这些趋势对于我们如何实现公正和可持续的世界具有变革性的影响。

即使新问题出现，今天的重大问题在未来几年的重要性和紧迫性也会发生变化

忽略虑新兴未来的可持续发展战略已经过时

# ESG发展趋势和热点

## 关注重点：气候变化和相关议题
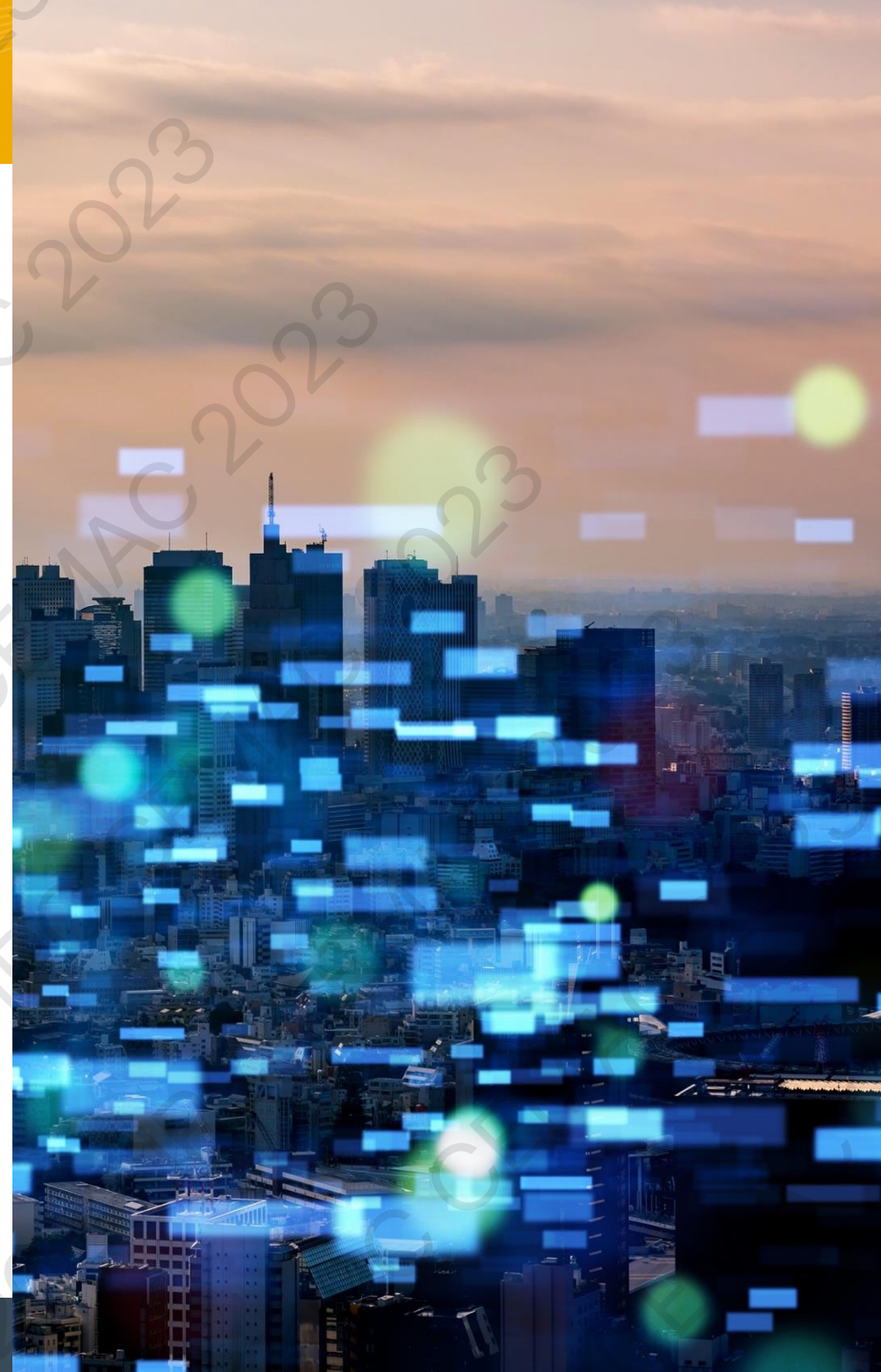
- 地球委员会倡议的**"new safe and just boundaries"** 维持一个健康的星球，保护人们免受伤害。一些界限已经越过了人类福祉的不可逆转的临界点，

- 可持续发展投资资产所有者平台（**SDI AOP**）和**Qontigo**推出了**SDI**仪表板。该工具允许投资者上传他们的投资组合，并根据一系列与可持续发展目标相关的参数进行分析

- 期待已久的"基于科学的自然目标"启动。公司现在可以设定与科学一致的目标，以减少对自然的影响。设定基于科学的目标是**SBTN**框架的核心组成部分，这两项举措都在努力确保公司获得与两个框架一致的指导。

- 《净零盘点报告》强调，大多数国家政府已承诺实现温室气体净零排放（**GHG**）。然而，报告指出，许多地方实体和公司缺乏减排目标，并强调需要采取更强有力的行动，特别是在制定石油和天然气淘汰计划方面。

# 影响东盟的地缘政治变化

- 中美贸易战给全球价值链带来了压力，使全球化的相互依赖转向自给自足
- 为了应对中美竞争，全球外国直接投资流量正变得集中在地缘政治上一致的国家
- 拜登政府持续对中国商品征收高关税等政策
- 战争和冲突加深两个对立的阵营

## 商业影响

- 随着危机扰乱供应链以及各国优先考虑国内准入，水和矿产等投入可能变得稀缺，标准也更难以维持
- The在时尚领域，71% 的受访企业希望到 2025 年开展近岸业务。在美国，70% 的企业受访者正在考虑回流和近岸生产
- 贸易政策的不确定性直接影响到投资、GDP 和就业
- 企业必须按照《联合国商业与人权指导原则》的规定，优先考虑负责任的进入和退出市场

# 电子行业的影响

## 人工智能和自动化，制造

- 人工智能和自动化的进步导致软件功能和商业可行性大幅提高，增加了工人失业的风险
- 监管环境正在实时变化。新兴监管包括欧盟人工智能法案、美国人工智能权利法案以及中国监管人工智能服务的措施
- 基于云的人工智能干预措施增加了人权影响的风险。

### 对商业可持续发展的影响

- 鉴于人工智能和自动化的日益普及，企业必须重新考虑人类对整个价值链的影响，并重新考虑传统的雇佣做法
- 工智能和自动化正在使某些行业的劳动条件变得更糟，从航运到卡车驾驶（例如由于数据不佳），同时改善其他行业的条件
- 到 2030 年，达到所需规模的技能提升可能会使全球 GDP 增加 6.5 万亿美元
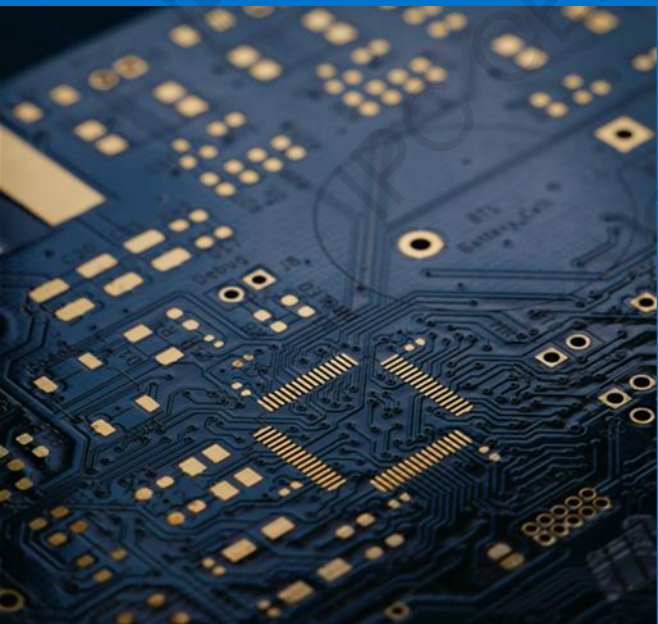
# 科技电子行业

## 监管人工智能

- the <u>EU AI Act</u>, aims to ensure **human-centric and ethical development of AI in Europe**.

- The **OECD**：an <u>AI Language Models report</u>

- The **Partnership on AI**：<u>Guidelines for AI and Shared Prosperity,</u>

- **BSR**：a <u>blog</u> about **responsible AI deployment**

## 宏观经济层面的挑战

- 随着宏观经济与通货膨胀和高利率作斗争，科技公司裁员仍在继续，但正在减少.

## 可持续解决方案例子

- Atlassian 发布了净零指南"Don't #@!% the Planet"。该指南坦诚地汇编了他们在净零旅程中得到的经验，技巧和教训

- Google 在 80 个面临严重洪水风险的国家/地区部署了 Flood Hub。作为 Google 危机应对系统的一部分，Flood Hub 最多可以提前 7 天提供洪水预警.

**可持续发展议题对企业影响的深度和广度不段加深**

内涵

外延

管理

披露

合规

原材料成产过程

产品

供应链

上下游影响

法律法规

市场，消费者

环境和社会影响

# 电子和科技行业

- 第一个关于人工智能的规则，即欧盟人工智能法案，旨在确保欧洲人工智能以人为本和合乎道德的发展。该法案要求对高人工智能系统进行影响评估，并禁止某些人工智能部署，包括生物特征识别类型。对该法案的一些批评集中在允许侵犯权利和限制民间社会参与的漏洞上。

- 经合组织发布了一份人工智能语言模型报告，该报告着眼于人工智能语言模型的社会经济和政策考虑。经合组织还举办了人工智能展望和生成性人工智能专家论坛，这是一个多利益相关方的努力，旨在为生成式人工智能的开发和使用制定规则和标准。

- 人工智能伙伴关系发布了《人工智能与共享繁荣指南》，这是人工智能开发人员和用户、政策制定者、劳工组织和工人的资源，旨在帮助确保人工智能支持包容性经济未来。

- 生成式 AI 继续成为正面和有问题的用例的头条新闻。民间社会组织对GenAI在战争中的使用、气候错误信息、工人监控等表示担忧。

- 欧盟出台了突破性的新规则，强制要求公司制定和实施与《巴黎协定》相一致的气候转型行动计划，作为《企业可持续发展尽职调查指令》（CSDDD）的一部分

- 希望将其温室气体报告与新法规保持一致的财务专业人员现在可以求助于由We Mean Business Coalition和国际会计师联合会（IFAC）发布的专门指南。同时，通过其2023年披露活动，CDP和金融机构将敦促高排放公司通过CDP的平台披露其气候和环境影响，该平台于4月开放，今年的披露提交。

- TNC将于今年晚些时候出售其首批经过验证的蓝碳信用额，用于海草恢复。科学家们在Volgenau弗吉尼亚海岸保护区煞费苦心地重新种植了鳗草草地，因为它们几乎被消灭了。据估计，海草可以储存多达5%的世界碳，并支持生物多样性，保护海岸线和清洁水。

- 国际可持续发展标准委员会（ISSB）宣布，根据其新的气候披露标准进行报告的公司将有额外的一年时间来披露其他与可持续发展相关的风险，以专注于与气候相关的报告。

# 生态和生物多样性

- 自然和生物多样性危机似乎在恶化。最近的一项研究发现，先前的建模工作大大忽略了栖息地丧失和气候变化影响长达十年的时间滞后，这意味着灭绝速度的增长速度可能比以前预期的要快，进一步加剧自然和生物多样性的丧失。

- 联合国的一份报告警告说，全球水危机有可能"失控"，这可能导致制造/用水成本上升，并威胁到清洁水的获取，包括主要采购市场。

- 为了解决可能与可再生能源装置相关的适得其反的负面自然影响，"太阳能加传粉媒介"趋势使用地面抬高良好的面板，减少自身影响，同时为传粉媒介和其他野生动物提供有价值的栖息地，为寻求改善自然和气候性能的公司展示了一个有前途的解决方案

- 欧盟委员会关于《自然恢复法》的提案是欧洲执行全球生物多样性框架方法的关键部分，它确立了具有法律约束力的恢复目标。鉴于对农业和林业部门的重大影响，它正在进行激烈的辩论，欧洲议会预计将在7月中旬进行最终投票。支持该立法的公司可以在7月3日之前签署联名信，由"自然商业"牵头。

- CDP引入了关于塑料的新披露。虽然适用于所有行业，但强烈建议包装、化学品、服装和零售食品和饮料等高塑料使用量行业开始披露。在此之前，投资者对大公司施加越来越大的压力，要求披露塑料使用情况，以及即将签署的停止塑料污染的全球条约。

# 社会议题

- 世界经济论坛发布了一份数字安全风险评估在行动报告，该报告借鉴了人权原则、企业风险管理最佳实践和监管要求，为理解和评估数字安全风险制定了蓝图。该报告包括一个评估框架和一个案例研究库，以证明该框架的应用。

- 美国联邦贸易委员会（FTC）指控家庭安全摄像头公司Ring未能保护客户隐私并实施安全保护。据称，Ring在未经用户同意的情况下使用视频来训练AI模型，并允许员工访问视频。如果拟议的订单获得批准，Ring将需要实施更严格的隐私和安全计划，并支付580万美元的客户退款

- 人工智能伙伴关系发布了《人工智能与共享繁荣指南》，这是人工智能开发人员和用户、政策制定者、劳工组织和工人的资源，旨在帮助确保人工智能支持包容性经济未来。

- 生成式 AI 继续成为正面和有问题的用例的头条新闻。民间社会组织对GenAI在战争中的使用、气候错误信息、工人监控等表示担忧。

- 一些知名科技公司和初创公司于 6 月 1 日开始专注于在动荡时期尊重 LGBTIQ+ 权利。

- 越来越多的公司正在超越遵守法规，转向政策有效性。在人权尽职调查方面，企业界认识到，从长远来看，识别和减轻人权风险可以节省时间和金钱。在市场进入和退出方面，企业界认识到，善政需要一个过程，而不是一个单一的决定。

# 供应链

- 由于中国可能在短期内主导光伏行业，欧盟等国采用更为严格的尽职调查（特别是关注侵犯人权行为）

- CDP和沃达丰制定了一项激励供应商可持续发展的计划。新建议的计划向在环境绩效标准中得分高的供应商解锁优惠的供应链融资利率。

- 商业与人权资源中心于2023年5月发布的一份报告显示，几家大型茶叶公司与侵犯人权行为普遍存在的种植园有关。这些虐待行为与工人赔偿、健康和安全有关。该非营利组织敦促生产商提高透明度，并减少对第三方认证组织的依赖

- 欧盟森林砍伐法规 （EUDR） 于 2023 年 5 月通过，这是一项新立法，旨在最大限度地降低与投放到欧盟市场或从欧盟市场出口的产品相关的森林砍伐和森林退化风险。EUDR不久将发布，并将在发布20天后生效。

- 欧盟委员会最近推出了一个新的半导体供应链警报系统，该系统将使公司和客户能够提高对欧洲半导体供应链中任何中断的认识。半导体警报系统将帮助它收集建立风险评估所需的信息，并对任何潜在的危机情况做出快速反应。

- 欧盟议会通过了对《企业可持续发展尽职调查指令》 （CSDDD）的最终立场，该指令提出了要求公司对其供应链中的人权和环境侵犯行为负责的规则。这为与欧盟委员会和成员国的机构间谈判或"三方会谈"铺平了道路。

- 根据美国证券交易委员会的监管日历，美国证券交易委员会关于强制性气候披露的最终规则（原定于 4 月发布）现在计划于 2023 年 10 月底发布。关于网络安全风险治理的最终规则预计将于10月发布，以及关于人力资本管理披露的拟议规则。

- 预计公司参与以环境，社会和治理问题以及代理权斗争为重点的激进运动的曝光率将会增加，为像Engine No. 1这样的投资者提供了一条更容易的道路，该公司去年通过获得贝莱德（BlackRock Inc.）等主要投资者的支持，在埃克森美孚公司（Exxon Mobil Corp.）获得了三名候选人的当选。

- 经合组织发布了最新的《跨国企业负责任商业行为准则》。更新后的指南代表了企业应如何应对紧迫的社会、环境和技术挑战的新共识。该协议的国家占全球贸易的2/3和外国直接投资的80%，现有和新兴的欧盟可持续性法规明确要求保持一致。

- 欧盟议会已就《企业可持续发展尽职调查指令》通过了最终立场，该指令提出了要求公司对其供应链中的人权和环境违法行为负责的规则。

# 欧盟气候分类指南

IPC

While the EU-led International Platform for Sustainable Finance (IPSF) is trying to harmonize the taxonomy globally, there are different proposals on taxonomy including 'Transition (from brown to green)' in addition to 'Green'.

**各国协同标准的探索;**

Canada Transition Taxonomy (Draft)

UK Green Taxonomy (Planned)

Chinese Green Bond Catalogue (2021)

Mexico (2023)

EU Taxonomy Regulation (2020)

South Korea (2021)

Colombia (2022)

Singapore Green and Transition Taxonomy (Draft)

Thailand (2023)

ASEAN Taxonomy (updated in 2023)

Malaysia: (2021)

Sustainable Finance Taxonomies for Latin America and the Caribbean by UNEP FI (2023)

Chile (2021)

South Africa Green Taxonomy (2022)

Australian Sustainable Finance Taxonomy (draft)

**International Platform for Sustainable Finance (IPSF）**
Founded by EU, Argentina, Canada, Chile, China, India, Kenia, Morocco.
Joined by Indonesia, Norway, Singapore, New Zealand, Senegal, Japan, Hong Kong, UK.

**G20 Sustainable Finance Study Group (SFSG)**
Co-chaired by China and the United States. Aiming to summarize the approaches to identify sustainable investments ("taxonomies") in 2021.

**World Bank 'Developing a National Green Taxonomy'**
(Targeting Developing Countries)

Note: ICMA (International Capital Market Association) has issued Green Bond Principle, Social Bond Principle, Sustainability Bond Principle to define the use of proceeds for bond markets.
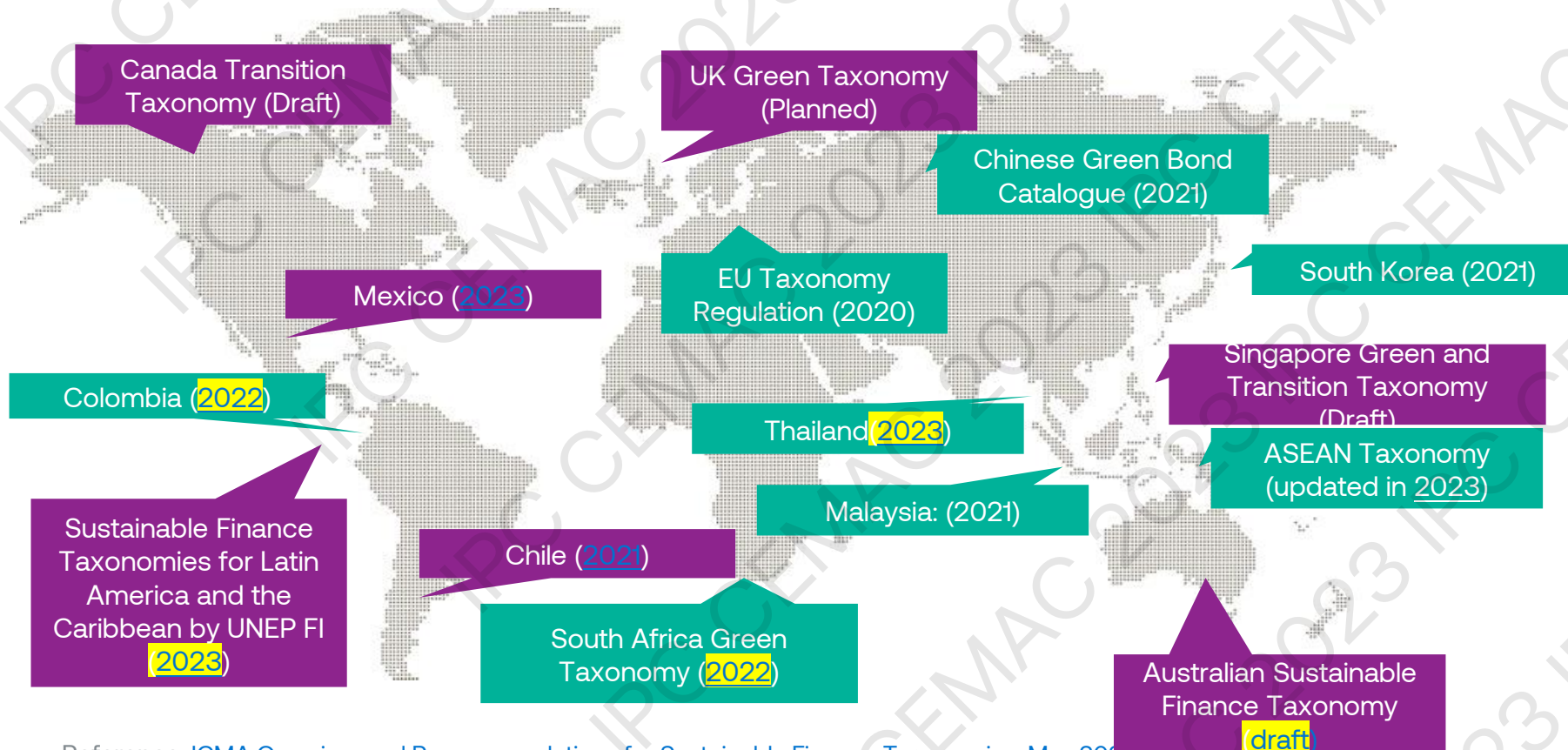
Reference: ICMA Overview and Recommendations for Sustainable Finance Taxonomies, May 2021
OECD 'Developing Sustainable Finance Definitions and Taxonomies' 2020

# 如何掌握报告的总体影响

需要又更专业的人和团队将来融入和商业特征相关的可持续发展议题和战略

**1** 随时了解情况/参与其中

- Stay informed on developments with standard setting bodies (global and regional) and regulation.

- Have your say. Get involved! When standard setting processes offer consultation periods make sure to participate and make your voice heard. EFRAG will be developing sector specific standards in 2023-2024 so there will be future opportunities to provide comments.

**2** 增强内部流程

- Mandatory reporting standards are seeking to put sustainability reporting at the same level of rigor as financial reporting.

- Data collection and management needs to be thought of and treated with the same scrutiny as financials.

- Staff-up and build connections among teams internally (legal, finance, risk, corporate controlling...etc) that will be the most involved in reporting. Close the knowledge gap before regulation comes into effect.

**3** 确保健全的治理

- The CSRD and CSDDD proposals outline responsibilities for management and supervisory bodies. Now is the time to onboard and engage management and boards on ESG issues.

- Companies should seek ways to clarify and strengthen ESG governance, including at Board level.

**4** 加强报告工作

- Continue reporting using current standards and continue to enhance disclosures.

- Begin mapping your company's full value chain.

- Conduct gap assessments to assess preparedness. Prioritize collecting and reporting disclosures which will become mandatory but were not previously on the radar.

- Continue to report transparently on climate efforts as all 3 major standards (ISSB, SEC and ESRS) leverage TCFD disclosures to some extent (to the letter or build on them).

# BSR有关项目

| 项目 | 其它诉求 |
|---|---|
| > 为准备遵守 CSRD 的 SaaS 公司进行双重重要性"更新"评估（利用之前的单一重要性结果）<br><br>> 电信公式对上下游价值链的评估，包括探讨各种业务战略影响的情景<br><br>> 评估和减轻间接供应商人权风险的有前景做法进行景观审查和商业模式分析<br><br>> 帮助会员企业从实质性议题发展到制定战略框架，以指导实质性问题和报告的进展 | > 如何使用 UNGP 作为遵守即将出台的法规的基础，例如《人工智能法》、《数字服务法》、《欧盟企业可持续发展报告指令》(CSRD) 和《欧盟企业可持续发展尽职调查指令》(CSDDD)？<br><br>> 欧盟的 CSRD 和美国 SEC 气候信息披露等新兴法规如何影响范围内和范围外的公司（即通过范围内公司的价值链预期）？<br><br>> 如何根据自然相关财务披露工作组评估自然相关风险？<br><br>> 如何制定与人工智能部署相关的内部原则和标准？ |

# BSR Futures Offerings

BSR has a range of tools available for organizations looking to explore the future.

## Trends Assessment

**Anticipate and plan for likely futures**

- Review established trends shaping the context in which the company operates and identify emerging issues and disruptive signals of change.

- Explore implications for the business and identify mitigating strategies for the next 2-3 years.

## Future Scenarios

**Explore and build resilience to a range of possibilities**

- Develop a set of plausible and distinct narratives that describe potential futures for the business

- Test and refine strategy and identify related risks and opportunities over a longer time horizon (e.g., 5-10 years)

## Visionary Futures

**Articulate a bold vision to shape a better future**

- Work with stakeholders to develop a shared vision of the future to spur transformative innovation

- Map out a transition plan, prioritizing areas for action and milestones

# Trends Assessment

A trends assessment helps companies understand which forces reshaping the landscape for sustainable business will have the great impact on their business, to assess how prepared they are for these trends, and prioritize which trends to act on and how.

A Trends Assessment enables:

> **Foresight:** Clearer understanding of how trends visible today could shape the future operating context.

> **Robust Strategy**: Insights into how to refine and inform strategy in response to trends.

> **Internal Alignment:** A shared perspective on which trends to prioritize and how to respond.

3rd Priority Trends

2nd Priority Trends

1st Priority Trends

Company
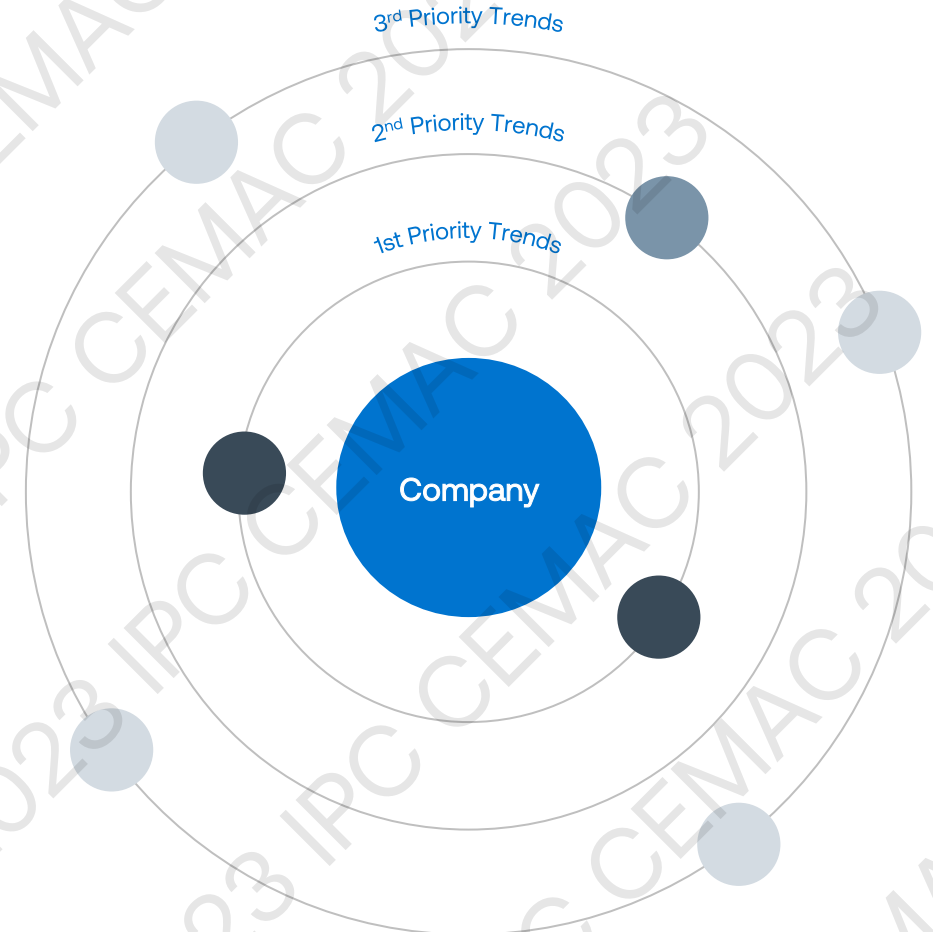
# Our Trends Library

We maintain a living library of around 30 trends, collecting our insights into how each one is evolving, the implications for sustainable business, and signals of change affecting how it might play out in the future. This library is constantly reviewed and updated to deliver pertinent insights.

## Water Stress

### Overview

Only 3% of the planet's water supply is freshwater. Due to pollution, inefficient agriculture, and overuse, water reserves are dropping at an alarming rate. Insufficient access to freshwater resources is a major driver of migration, food insecurity, economic decline, and disease, and will affect over half of the planet's population by 2025. Sub-Saharan Africa and Asia are particularly vulnerable. Constraints are both physical – such as groundwater depletion, and socio-economic – such as lack of sanitation.

- Increasing water scarcity around the globe has been linked to 10% of the increase in total migration since 1970. The World Bank and the UN warn that 700 million additional people are at risk of being displaced due to water scarcity by 2030. Water scarcity and related migration will likely exacerbate other resource scarcities, such as food and energy.
- Agriculture is responsible for 70% of global water use, though 60% of that water is wasted due to inefficiencies. Pollution, such as fertilizer runoff, also contributes to scarcity by fouling freshwater, harming ecosystems and humans. Water scarcity related to climate change could affect one-third of global food production by 2081-2100.
- By 2050, 67% of the global population could be living in cities. Urbanization is linked to high levels of water pollution, increasing concern for access in water-scarce areas.
- Over 60% of all freshwater is held by glaciers, many of which support human communities through runoff. Melting glaciers, due to climate change, are already causing devastating floods, and will diminish access to water in the long term as glaciers melt entirely.

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## Growing political polarization

### Implications for Sustainable Business

Political polarization is causing social unrest, which affects society and the business environment. It is also affecting trade relationships, disrupting global supply chains and distributed workforces, limiting access to human capital, and making it harder to protect intellectual property.

- Across industries, it means a more complex operating environment. In particular, the regulatory landscape will likely become more challenging to navigate in the short- and long-term, as rival political parties attempt to repeal legislation and/or counter the work of their predecessors or rivals at home and across the world.
- Weakened institutions expose business to higher levels of disruption and corruption.
- Businesses are under pressure to take a stance on political issues—from both sides of the aisle. Politically motivated boycotts are on the rise and can occur whether businesses take action on a divisive issue or not. In a recent Forrester survey, 35% of respondents said they'd be more likely to trust brands that take a stance on divisive political issues, and 47% associated the personal stances of CEOs with the businesses they lead.
- Businesses risk losing their license to operate or finding themselves blacklisted in divided contexts, due to political stance and/or elements of their value chain and operations.
- Businesses can help address the root causes of polarization by promoting community-based work and multi-stakeholder initiatives.

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