

人文社會領域培育未來推動企業ESG人才的挑戰

ESG是什麼？可以單獨討論嗎？何謂ESG人才？



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題目解析

人文社會領域培育未來推動企業ESG人才的挑戰

- ◆ 人文社會領域
- ◆ 企業
- ◆ ESG
- ◆ ESG人才

人文社會領域

以國科會人文社會科學研究中心收錄期刊分類為基準

◆ 人文學領域

- 目前區分為六類主學門：文學一（中國文學、臺灣文學、客家文學、原住民文學）、文學二（外國文學）、語言學、歷史學、哲學（含宗教研究）、藝術學。

◆ 社會科學領域

- 目前區分為九類主學門：人類學及族群研究、社會學及社福社工（含傳播學）、教育學（含體育學、圖書資訊學）、心理學、法律學、政治學、經濟學、管理學、區域研究及地理。



企業

- ◆ 從事生產、運輸、貿易等經濟活動的**營利事業**，由本身提供產品及服務，經由市場機制換取營利。如工廠、礦業、鐵路、貿易公司等。依出資來源不同，可分為公營企業及私人企業。
教育百科：<https://pedia.cloud.edu.tw/>
- ◆ 企業是從事生產、流通與服務等經濟活動的**營利性組織**。企業通過各種生產經營活動創造物質財富，提供滿足社會公眾物質和文化生活需要的產品服務，在市場經濟中佔有非常重要的地位。MBA智庫百科：<https://wiki.mbalib.com/zh-tw>



ESG



- ◆ 環境、社會和公司治理（environmental, social, and corporate governance，簡稱ESG）是一個總稱，指的是旨在整合到組織的戰略中的框架，通過擴展組織的目標來創造**企業價值**，這些目標包括識別、評估和管理與可持續發展相關的所有組織利益相關者（包括但不限於客戶、供應商和員工）和環境的風險和機遇
- ◆ **Environmental, social, and corporate governance (ESG)** is a framework designed to be embedded into an organization's strategy that considers the needs and ways in which to generate value for all organizational stakeholders (such as employees, customers and suppliers and financiers).
 - ESG是一種經設計後可以嵌入組織策略的框架，考量能夠為所有權益相關者（譬如員工、顧客、供應商與資金提供者）**產生價值**的需求與方法。來源：中文與英文維基百科
- ◆ **ESG人才**：能夠為企業制訂**ESG**策略、開發與執行**ESG**計畫、傳播**ESG**績效，或從外部評量企業**ESG**績效的人才。

為何而來？...ESG and why?

- ESG爆紅的原因...
- 2050淨零排放忽然全球響應（包括臺灣）的原因...
- CSR退場中的原因...
- SDGs到處都是的原因...
- CC（氣候變遷）為何與ESG密切相關？
- SD（永續發展）到底是什麼？



COVID-19成為企業永續的轉捩點



RESEARCH

Why COVID-19 Could Prove to Be a Major Turning Point for ESG Investing

How the COVID-19 crisis is accelerating the trend for a more sustainable approach to investing.

<https://www.jpmorgan.com/global/research/covid-19-esg-investing>

新時代關鍵詞：永續、ESG、碳中和、淨零排放

2021 ...

ESG 永續台灣
9月8日下午2:00 · 🌐

#富邦證券投資報告【「減碳」不僅是全球趨勢，更能帶動產業起飛！】

歐盟碳關稅2023年上路、美國宣布重返巴黎協定、中國今年開啟碳交易平台等...，這些重大政策都在傳達相同的核心訊息，如何在2050年達到碳中和目標，降低碳排放量的商機，已經成為未來產業發展的趨勢。

未來五到十年，會有哪些產業扮演重要關鍵角色、帶動業績起飛、值得我們投資人注意呢？點擊了解更多！👁️

#碳中和 #再生能源 #儲能系統 #電動車 #富邦金控



ESG.BUSINESSTODAY.COM.TW ✓

碳中和商機起飛再生能源、儲能產業及電動車 將迎來未來五到十年的黃金時期 - ESG永續台灣

瞭解詳情

ESG 永續台灣
2021年7月19日 · 🌐

2022 ...

【有鑒於全球暖化危機近在咫尺，愈來愈多指標型金融機構積極與國際接軌...👁️快來看看玉山在達成淨零碳排銀行的具體作法!】

包括2027年前將國內自有大樓改建成綠建築，至2020年底已有十二棟大樓取得綠建築認證、十六棟大樓裝設太陽能發電設備、更將提升再生能源使用比例，預計年底有高達10%用電使用再生能源等...

未來亦會逐步增加，積極朝向淨零排放的目標持續前進。..... 顯示更多



ESG.BUSINESSTODAY.COM.TW

擴大淨零排碳影響力 金融機構加入SBTi成關鍵... - ESG永續台灣
如今，國際間主要有幾大常見的氣候行動「目標」中，碳中和 (Carbon Neutra...

瞭解詳情

永續發展、永續發展目標、ESG、CSR...

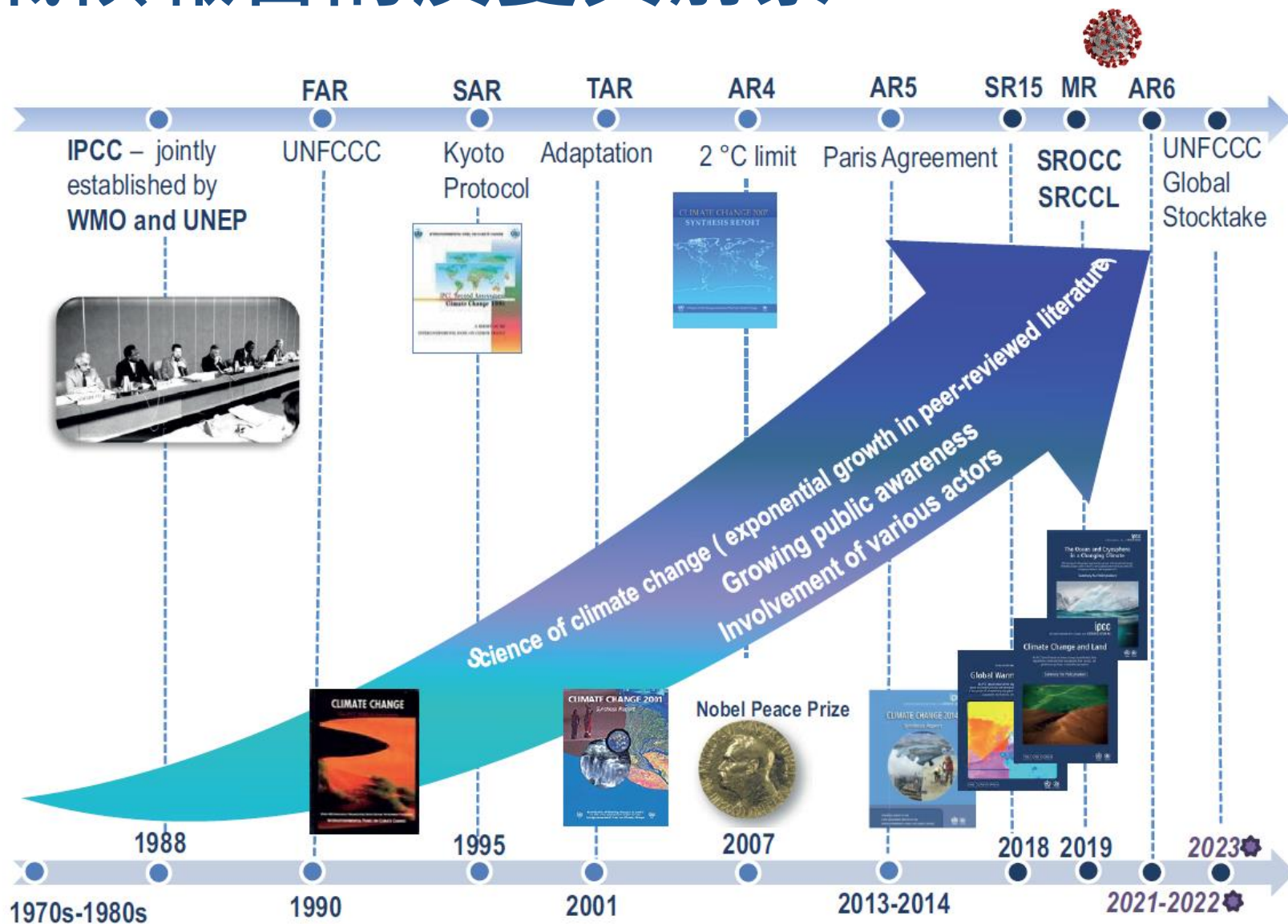
● 發生背景、順序與歷史脈絡

- 企業社會責任(corporate social responsibility, CSR)發生於1950年代，反映二次大戰後歐美國家復甦過程中衍生的企業發展造程的社會與環境問題
- 永續發展(sustainable development, SD)論述發展於1980年代，反映二次大戰後30-40年的發展帶來的全球綜合性問題的反思。
- ESG(environment, society, and governance)論述出現於21世紀初，成為CSR的操作型定義與新框架。
- 永續發展目標(sustainable development goals, SDGs)於2015年9月通過，作為全球2016-2030推動永續發展的框架與共通語言。



1988→現在→未來

氣候報告的演變與前景



2022全球風險報告

世界經濟論壇2022/1/11發佈

◆ 環境風險主導世界

□ 無論長期短期，環境風險主導了全球風險

◆ 氣候變遷獨占鰲頭

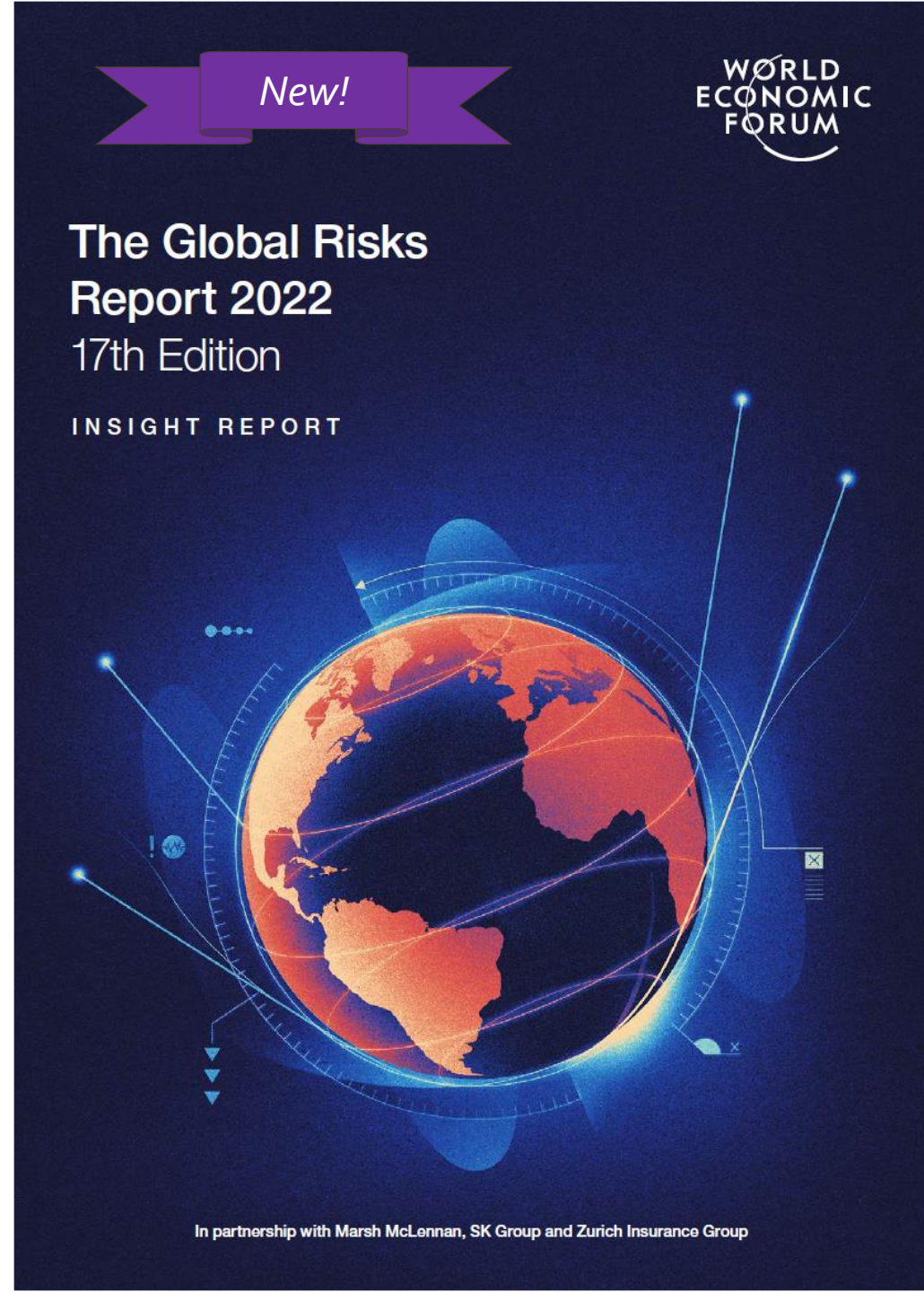
□ 氣候變遷為來十年，氣候變遷相關風險是全球風險嚴重程度的前三名

◆ 新冠疫情改變一切

□ 全球風險的平衡點在未來2-10年隨著COVID-19疫情可感受的的持續影響而改變

◆ 世局發展不容樂觀

□ 小於16%全球風險識覺的受測者對世界展望是樂觀或正面的



2023全球風險報告

◆全球未來2年及10年內的最大風險

- 生活成本增加
- 氣候行動失敗

◆全球經濟停滯風險增加

- 中美貿易戰與疫情效應
- 俄烏戰爭強化不確定因素

◆氣候系統與自然生態快速崩壞中

- 氣候變遷減緩與調適作為必須強化，然作用無法全面有效

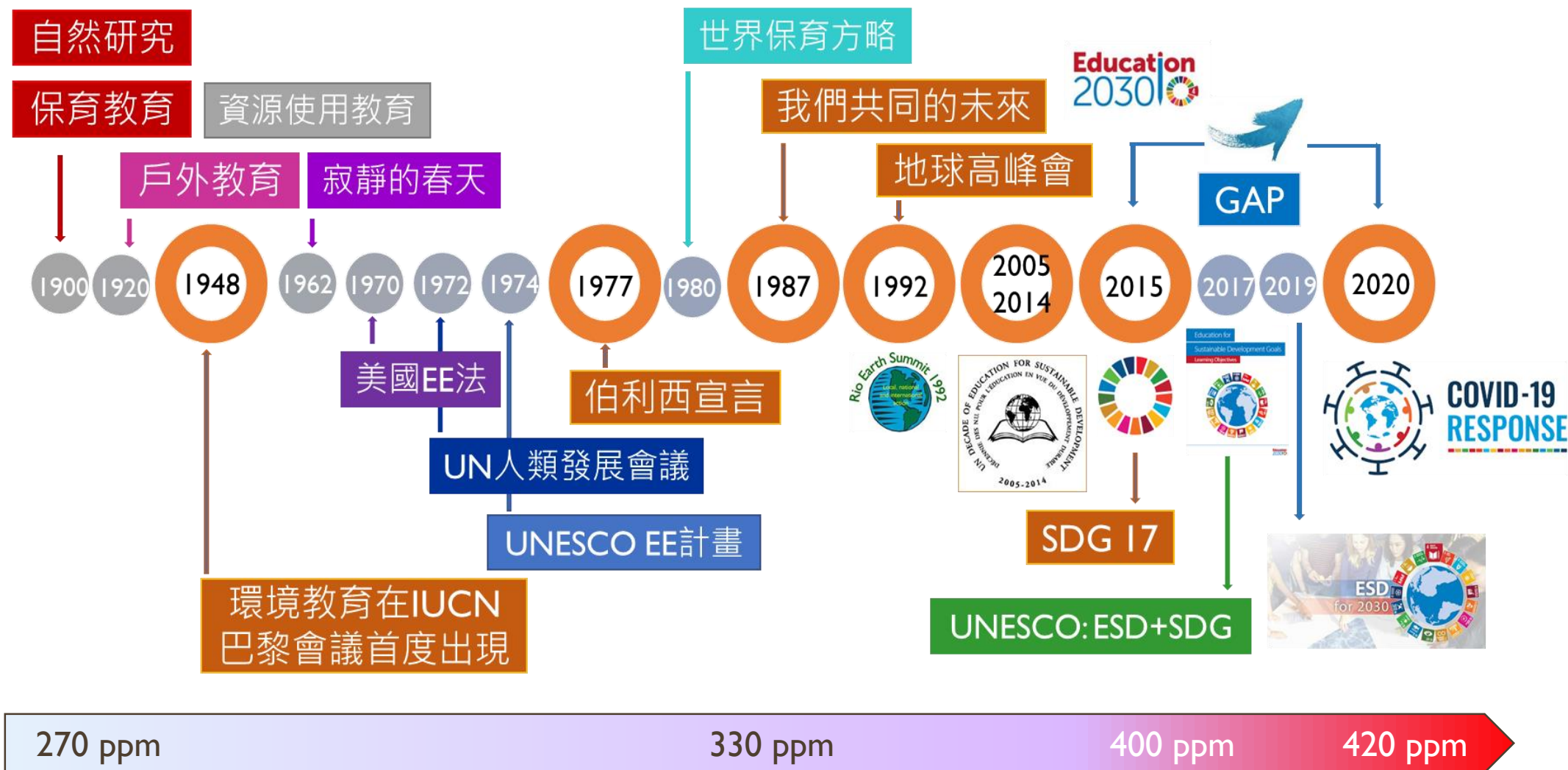
◆多領域脆弱度同時增加

- 複合型災害將持續發生



氣候持續變遷

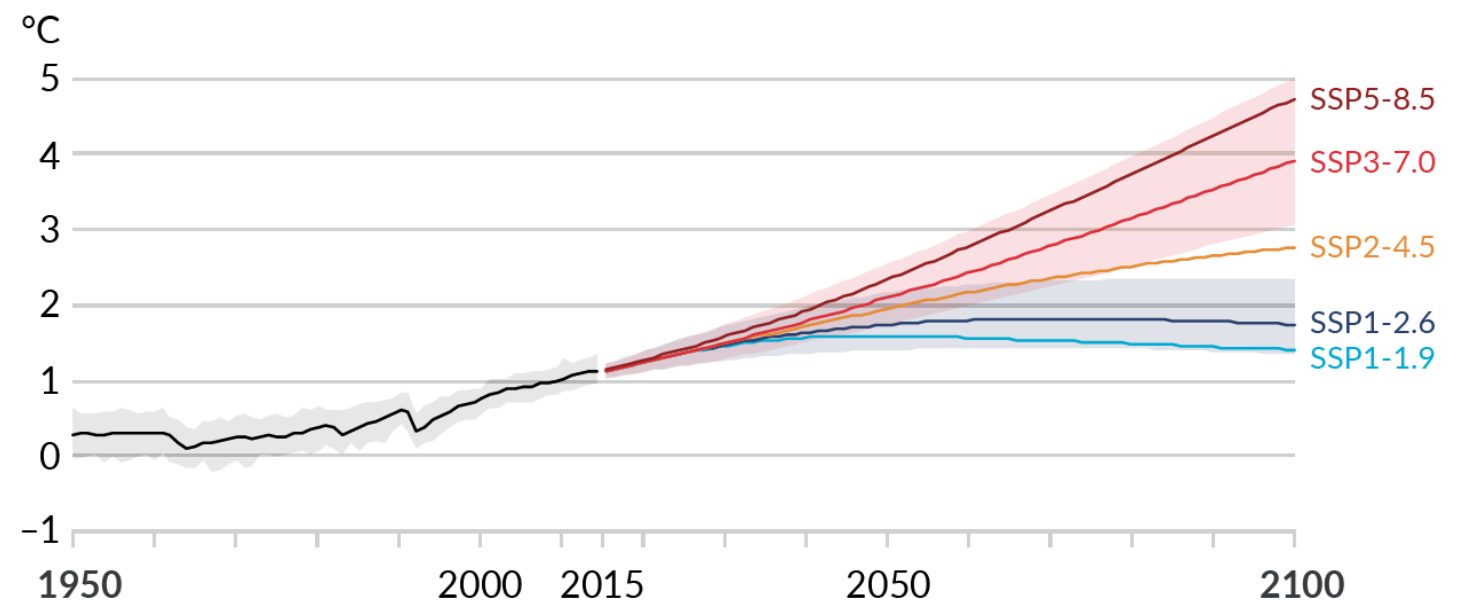
雖然環境教育、永續發展教育持續推動



1.5°C的升溫警戒線可能不到20年了

- ◆自1850-1900年以來，人類活動已造成1.07°C的地表升溫，未來極可能在**2040**年前**跨越1.5°C**的升溫警戒線
- ◆所有排放情境中，至少到本世紀中葉前，全球地表溫度將會持續升高
- ◆在最壞情境下，**2100**年升溫非常有可能到達**5.7°C**

(a) Global surface temperature change relative to 1850–1900



全球暖化攝氏1.5度目標 聯合國：5年內可能破功

巴黎氣候協定

全球暖化

氣候變遷

時間：2022-05-10 09:33

新聞引據：採訪、法新社

撰稿編輯：吳寧康

- ◆ 聯合國今天(10日)警告，在未來的5年中，有一半的機會其中1年的全球氣溫可能將暫時打破超出工業化前水平1.5度的基準。
- ◆ 根據2015年針對氣候變遷達成的巴黎氣候協定(Paris Agreement)，各國同意將全球暖化控制在比1850年到1900年測得的工業革命前氣溫，上升幅度「遠低於攝氏2度」的水平，如果可能的話最好控制在1.5度。
- ◆ 聯合國世界氣象組織(World Meteorological Organization, WMO)在年度的氣候更新報告中說，在2022年到2026年間，至少有1年全球近地表(near-surface)氣溫超過工業化前水平1.5度的機率約為一半。



聯合國警告，全球氣溫在未來5年內恐突破上升1.5度的基準。圖為氣候暖化使北極熊缺乏冰原可生存。(圖:Annie Spratt/Unsplash)

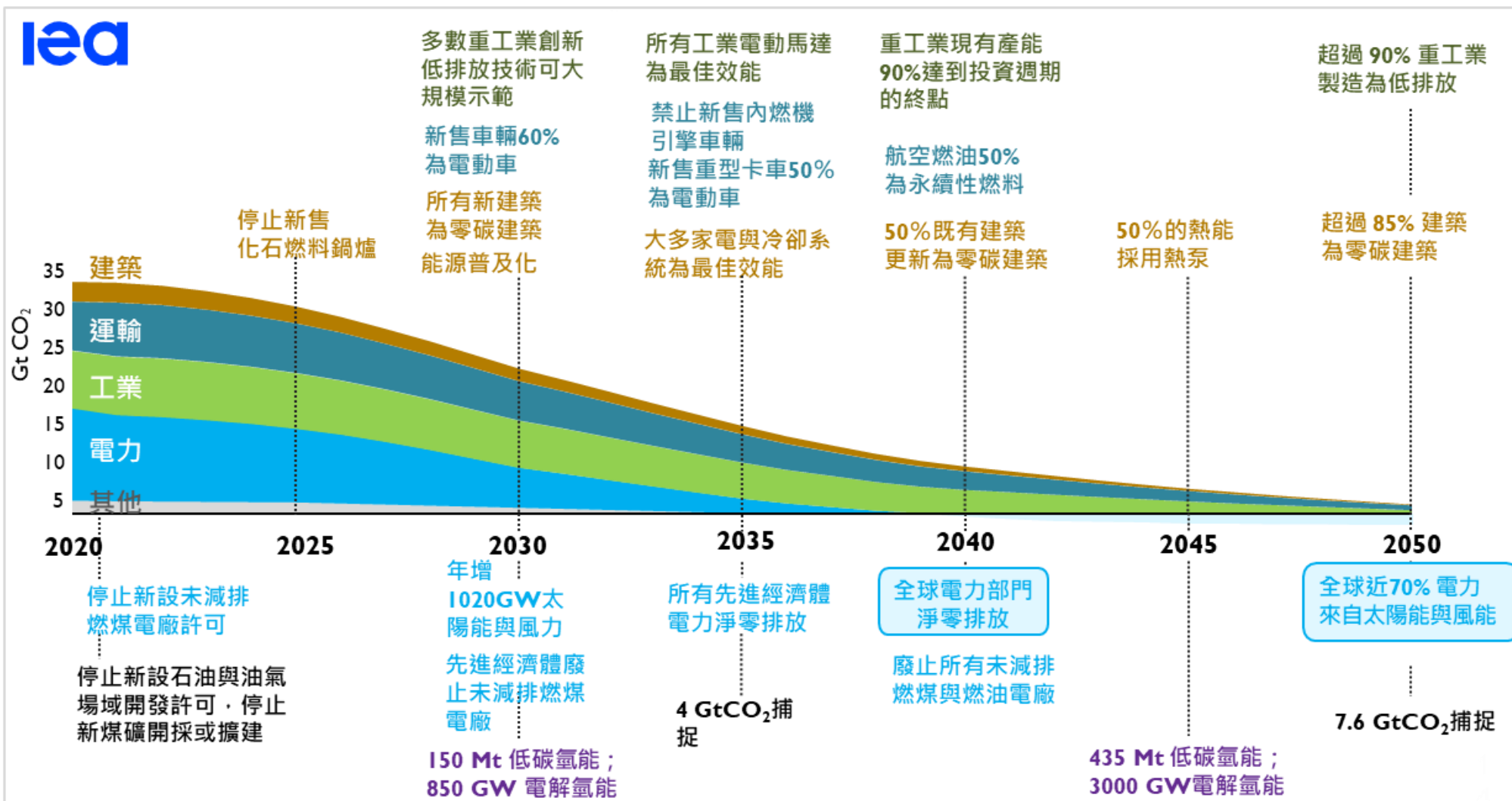
國際能源總署(IEA)發布的2050淨零碳排路徑圖

電力
2040年達到淨零，
2050年70%能源供應為再生能源

工業
主要仰賴新基礎建設，自2030年起CCUS、氫能、電解槽技術應用於新工業產業

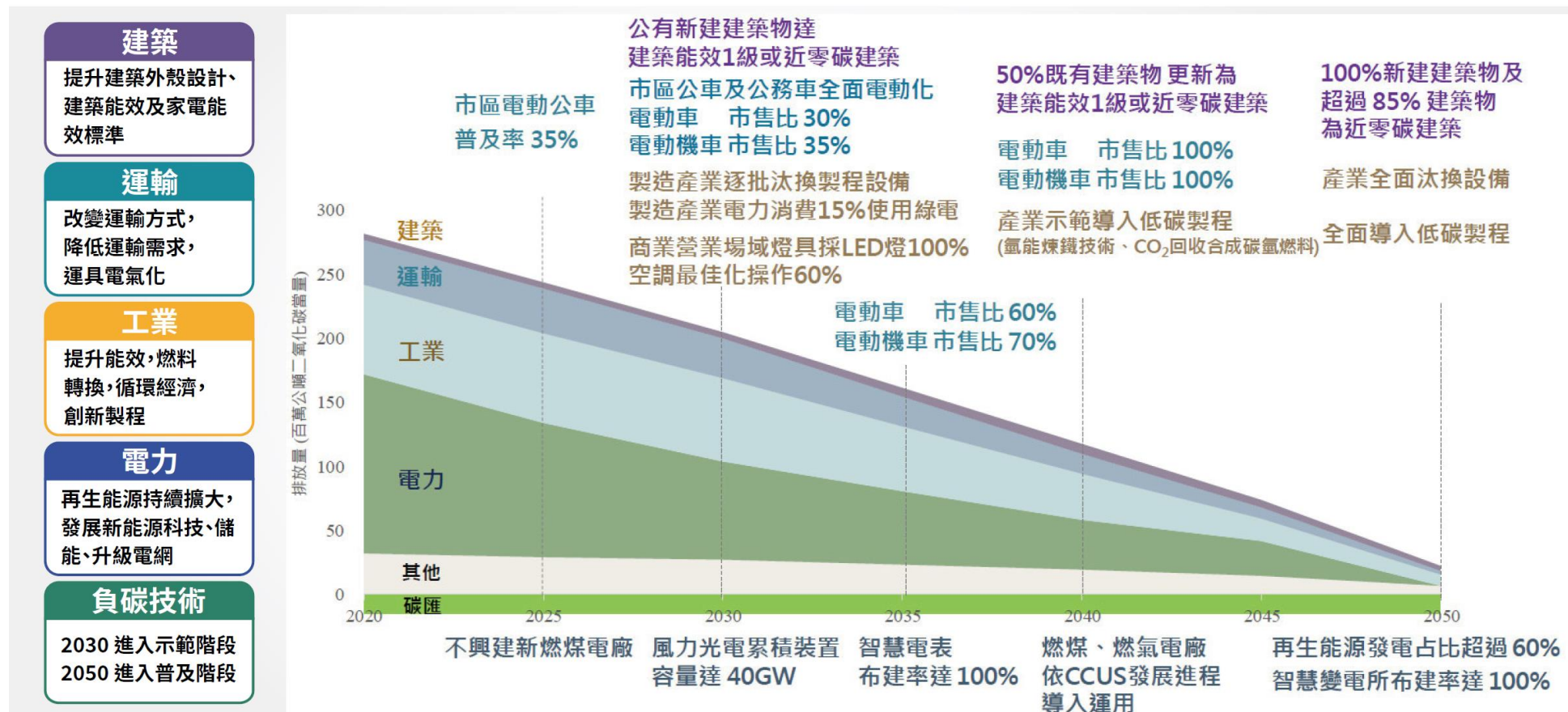
建築
禁售燃料鍋爐、推廣熱泵、新建建築/舊建築翻新符合淨零標準

運輸
2050年僅有電動或燃料電池車，航空海運難全面電動化



我國行政院公布2050淨零排放路徑圖

2050 淨零路徑規劃 階段里程碑



還沒談到ESG？

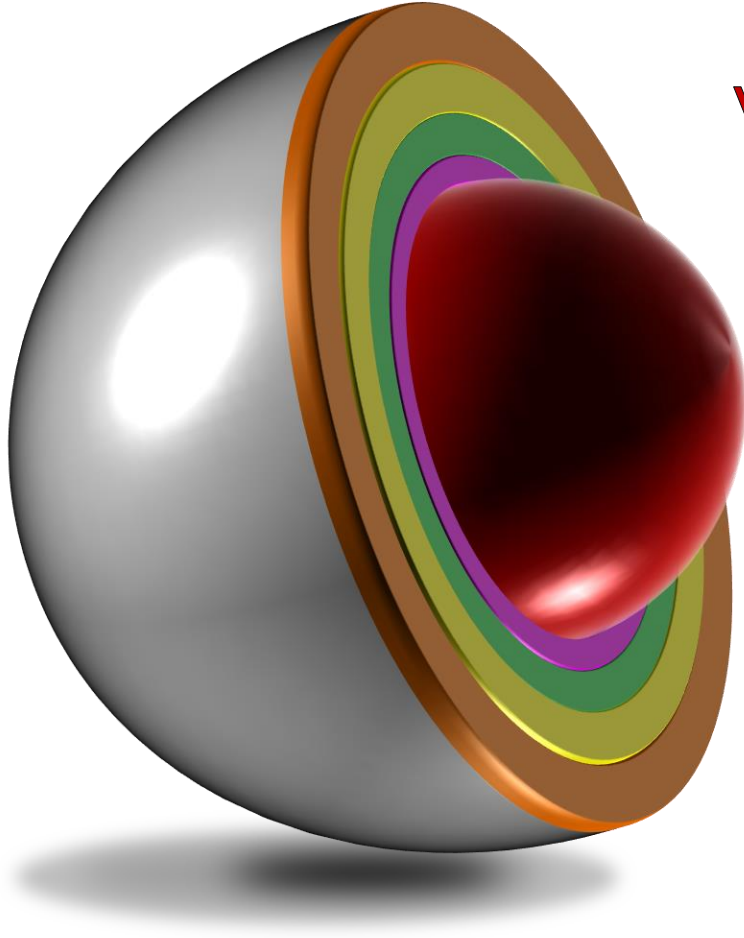
- ◆ ESG已經成為無所不在的說法...或符號、標籤，甚至符咒
 - 朗朗上口的名詞往往成為表面理解
 - 避免直接套用，需說明清楚定義與內涵
- ◆ 直接談ESG的E, S, G分別是什麼？怎麼寫報告書？怎麼評分？
 - 直接談操作、分類與項目，學習與理解容易流於表面
 - 需理解發展脈絡與背景、價值，方能內化、活用，並且與時俱進

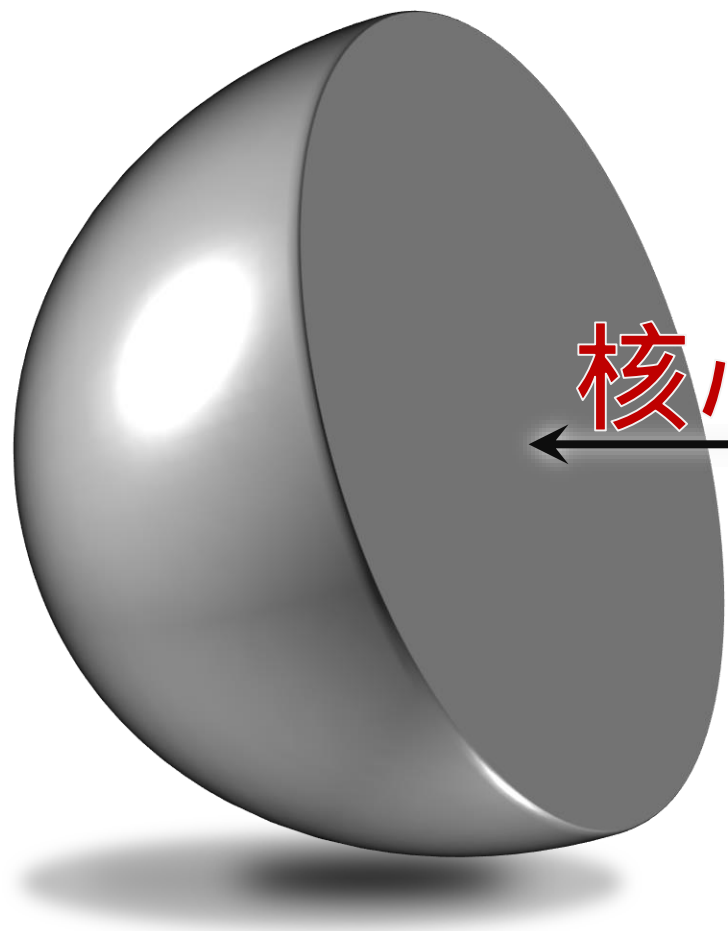


先瞭解另一個無所不在的說法：永續發展

什麼是 永續發展？

What is sustainable development?

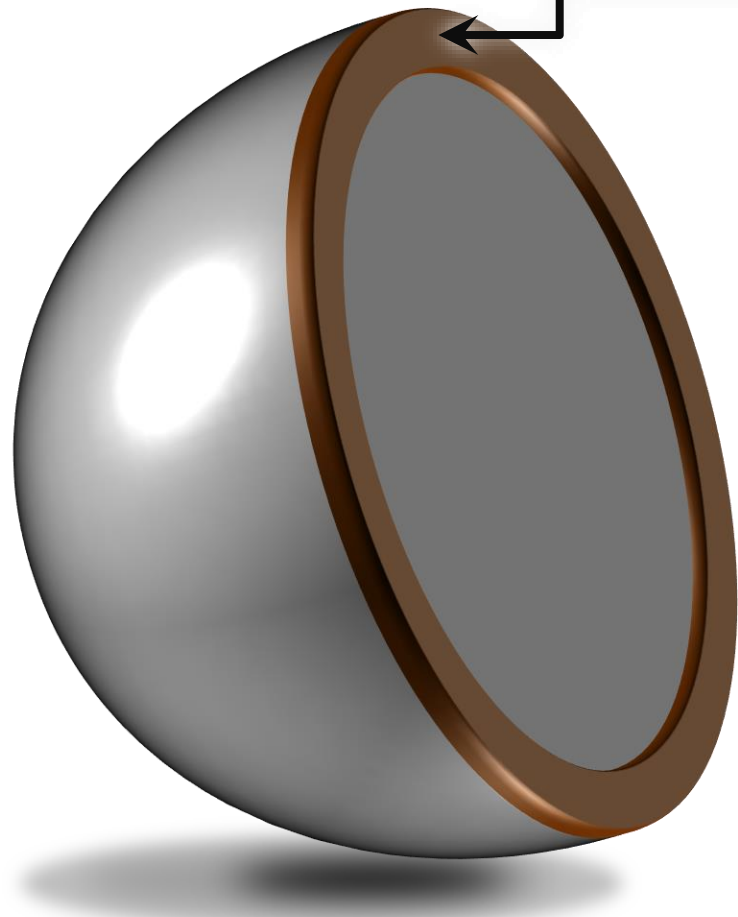




核心概念

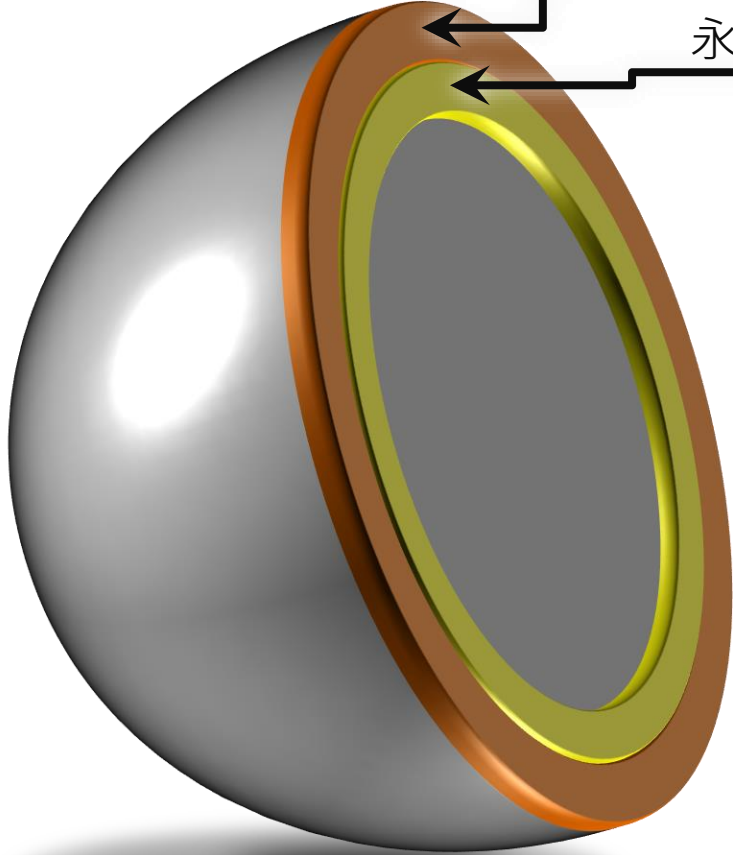


永續發展行動、永續發展計畫方案等



永續發展教育、永續發展行動方案等

永續發展策略與目標



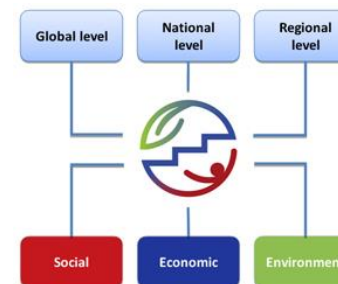
SUSTAINABLE DEVELOPMENT GOALS



17項目標、169細項目標，目標年為2030年

永續發展教育、永續發展行動方案等

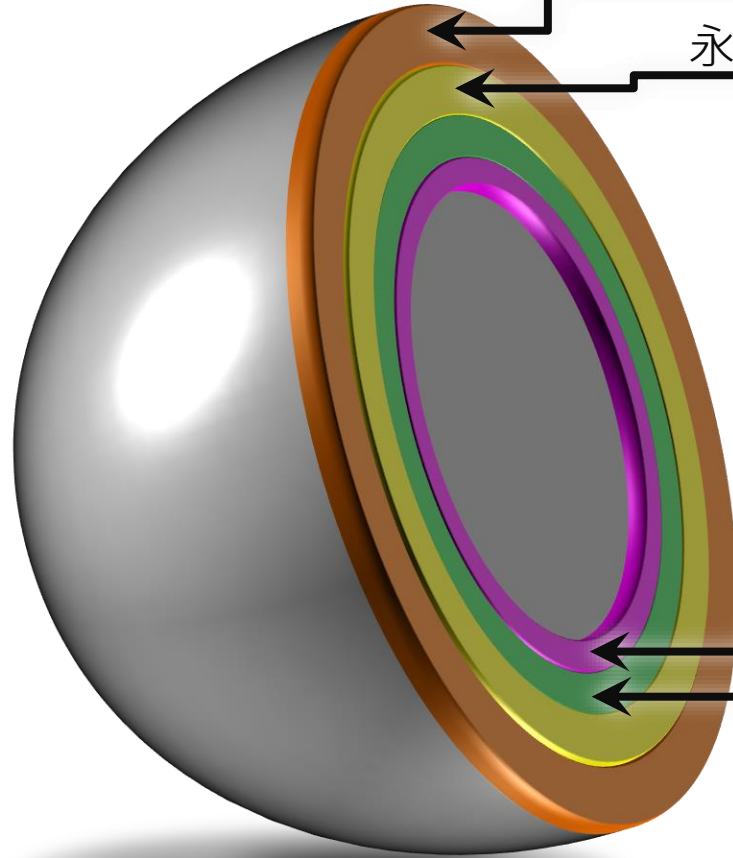
永續發展策略與目標



我們想要的未來：綠色經濟+制度架構

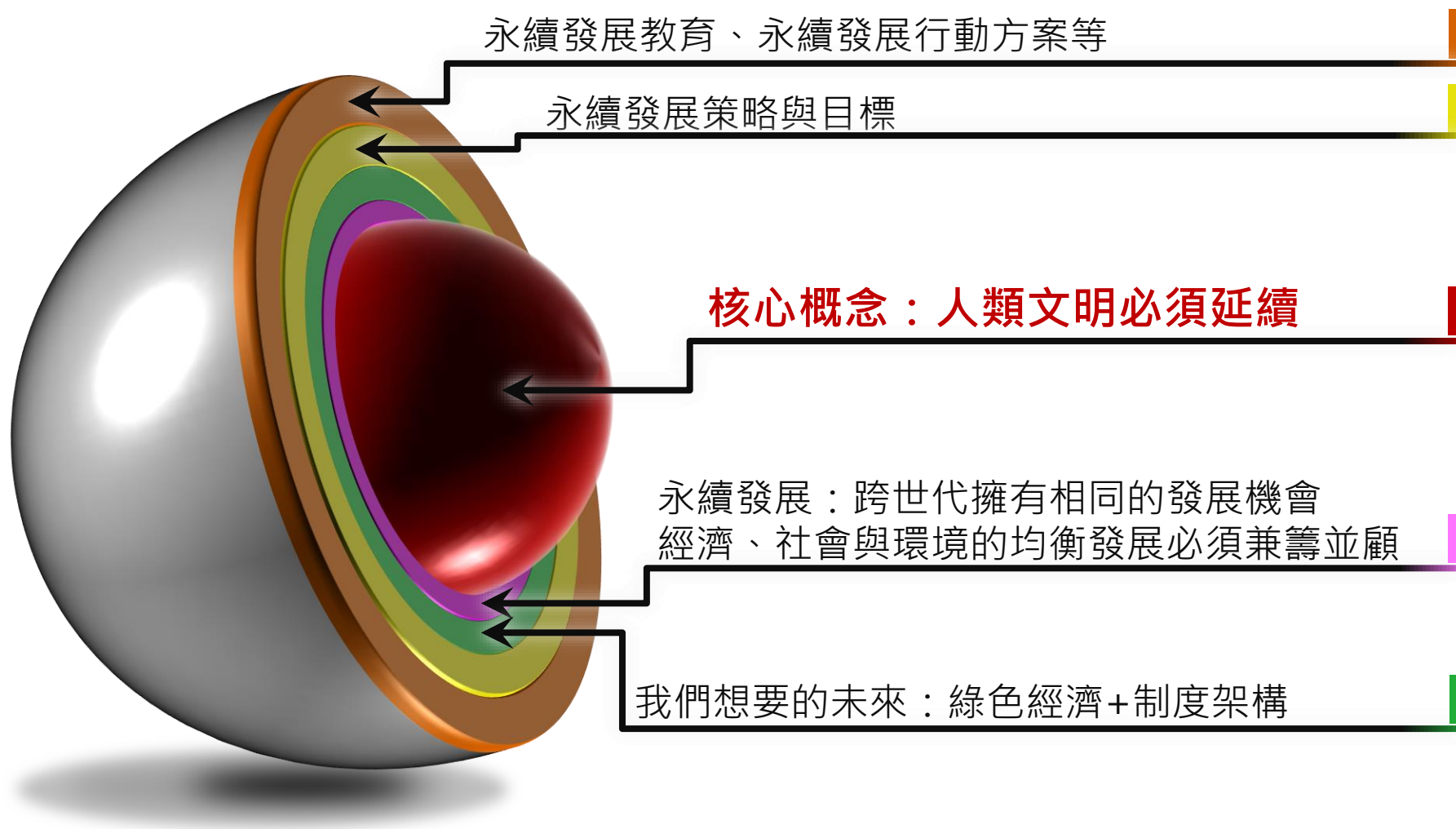
永續發展教育、永續發展行動方案等

永續發展策略與目標



永續發展：跨世代擁有相同的發展機會
經濟、社會與環境的均衡發展必須兼籌並顧

我們想要的未來：綠色經濟+制度架構



永續發展的關鍵字

雖然不見得看到了，但就是...



永續發展的關鍵字

雖然不見得看到了，但就是...

人 *people*

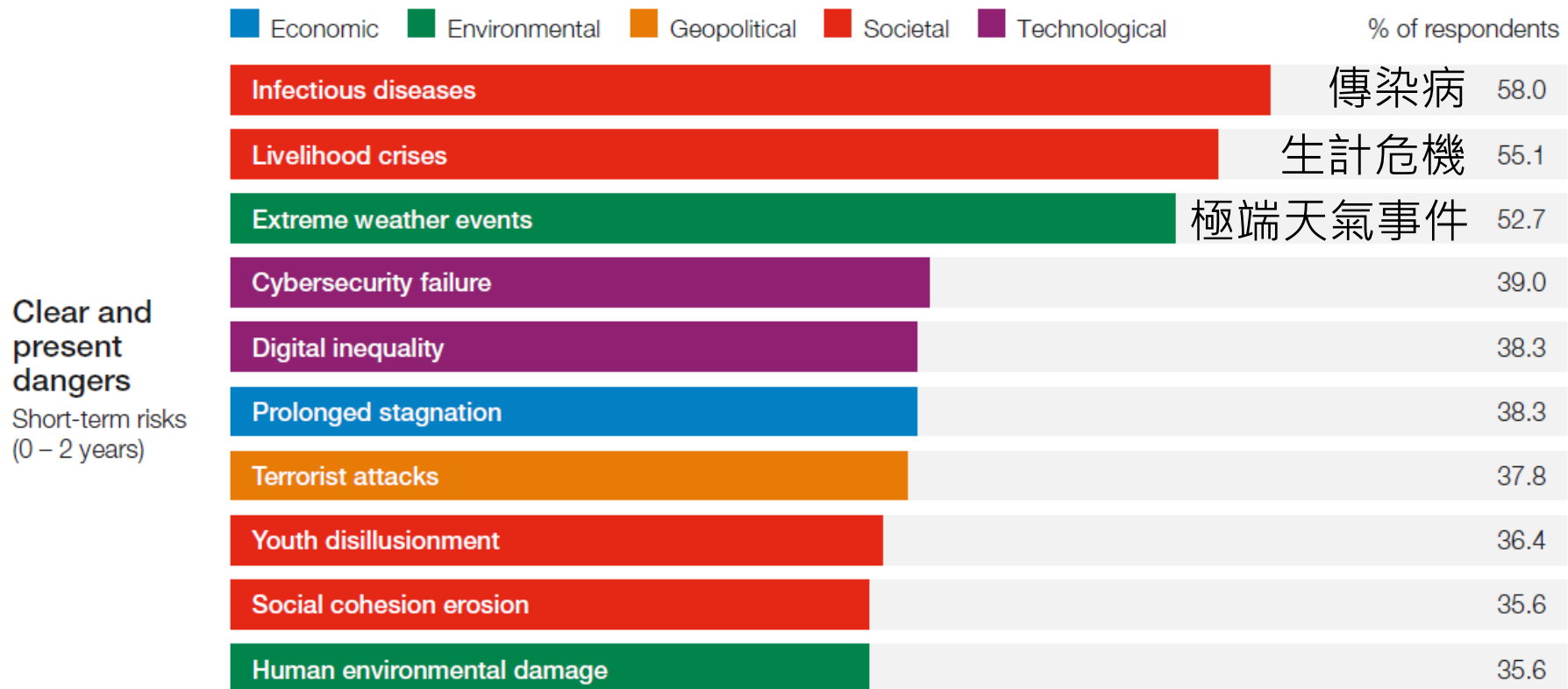


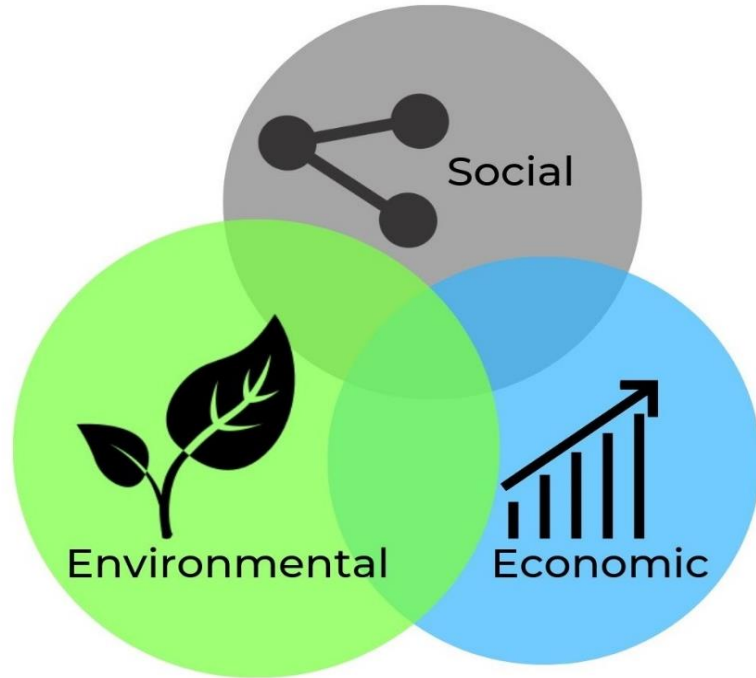
疫情下的風險識覺

The Global Risks Report 2021, 世界經濟論壇 · 2021/1/19 發佈

Global Risks Horizon

When do respondents forecast risks will become a critical threat to the world?





永續發展≠環境保護
永續發展是經濟、社會、環境的綜合體

永續發展 脈絡與意義 簡要說明

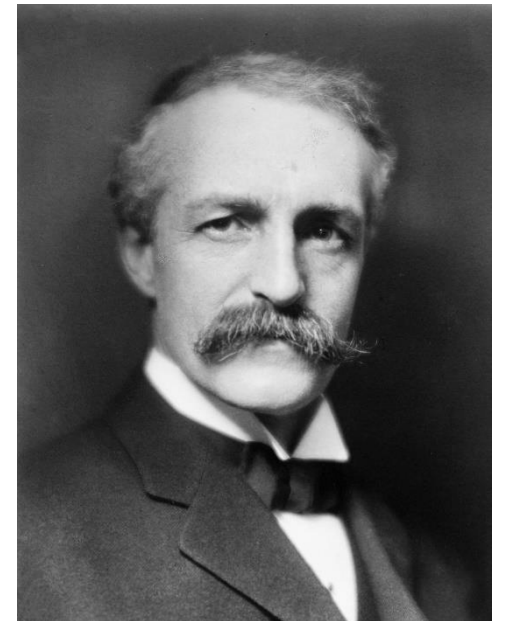
永續發展的歷史脈絡

西方典範，19世紀~20世紀初期

- 19世紀:Ricardo(1817), Malthus(1820), Mill(1900)提出人類的消費的物質限制觀念
- 19世紀與20世紀之交：March, Pinchot, Muir等生態學者提出生態與環境永續性的問題
- 1915年，加拿大保育委員會：每一世代均有使用自然資本的權利，但必須恪遵不減損自然資本的原則
- 第一次、第二次世界大戰：非常破壞與非常建設



Thomas Robert Malthus

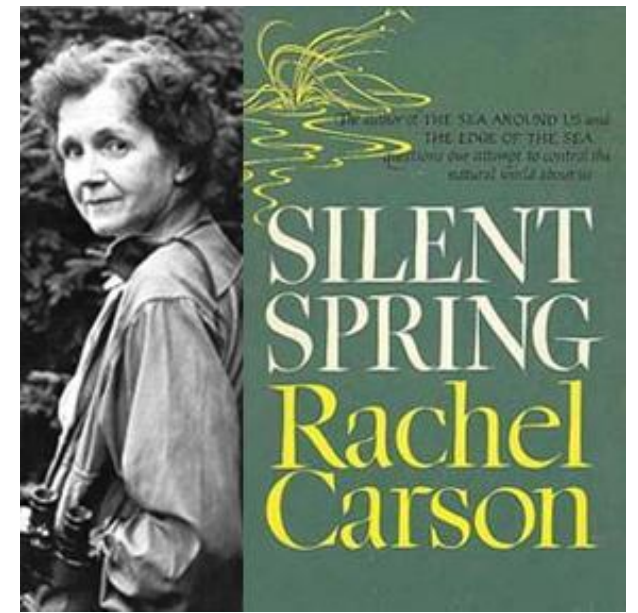


Gifford Pinchot

永續發展的歷史脈絡

西方典範，20世紀中期~後期

- 1962年，Rachel Carson發表「寂靜的春天」(Silent Spring)，「經濟典範」開始過渡至「環境典範」
- 1972年，羅馬俱樂部(Club of Rome)提出成長的極限(The Limit to Growth)，預言人類社會的災難型崩潰
- 1972年，聯合國在斯德哥爾摩召開第一屆「人類發展會議」，發表「聯合國人類環境會議宣言」，開啟了近代全世界關注環境與永續發展的行動。
- 1980年，IUCN, UNEP, WWF等三個國際組織提出「世界自然保育方略」(World Conservation Strategy)，首度提出「永續」(sustainable)一詞，為「永續發展」(sustainable development)的伊始。



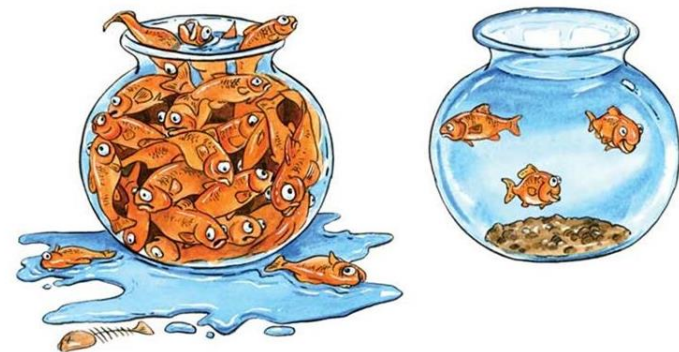
永續發展的歷史脈絡

西方典範，1992地球高峰會前

- 1983年，聯合國成立「世界環境與發展委員會」(WCED)，任命挪威工黨領袖布朗特蘭(G. G. Brundtland)夫人為主席。
- 1987年4月，WCED發表「布朗特蘭報告」(The Brundtland Report)，命名為「我們共同的未來」(Our Common Future)，正式揭櫫「永續發展」的理念與定義。
- 1991年，IUCN, UNEP, WWF等發表「關心我們的地球」，提出永續發展的「承載容量」或「涵容能力」(carrying capacity)概念



Carrying Capacity



永續發展是人類的永續發展

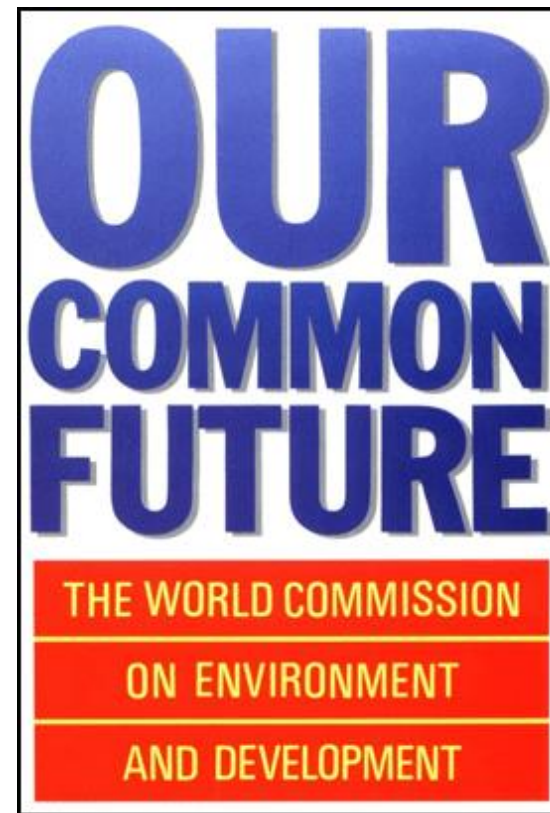
不是地球的永續發展

- ◆ 1987年「我們共同的未來」報告書中揭示「永續發展」(sustainable development)的標準定義為

既滿足當代人之需求，又不危及下一代人滿足其需求能力之發展
Development that meets the needs of the present, without compromising the ability of future generations to meet their own needs.

- ◆ 永續發展的核心是世代正義
- ◆ 永續發展不只是環境保護，而是社會、環境、經濟的綜合考量

核心概念：世代正義



永續發展的歷史脈絡

西方典範，1992開始的三次全球會議

- 1992年，聯合國在巴西里約召開「地球高峰會」(Earth Summit)，規劃全球共同執行永續發展的工作藍圖。
 - 為邁向21世紀做好準備
 - 發表「21世紀議程」(Agenda 21)
- 2002年九月，聯合國在南非約翰尼斯堡召開「地球高峰會十年會議」(Rio +10)，對於21世紀的人類永續發展提出進一步的宣告。
 - 回顧第一個十年
 - 提出消除貧窮、健康促進等基礎關鍵議題
- 2012年6月，聯合國在巴西里約召開「永續發展大會」(Rio+20)，提出「綠色經濟」作為未來人類社會發展的方向
 - 參與人數史上最多
 - 新議題與時俱進



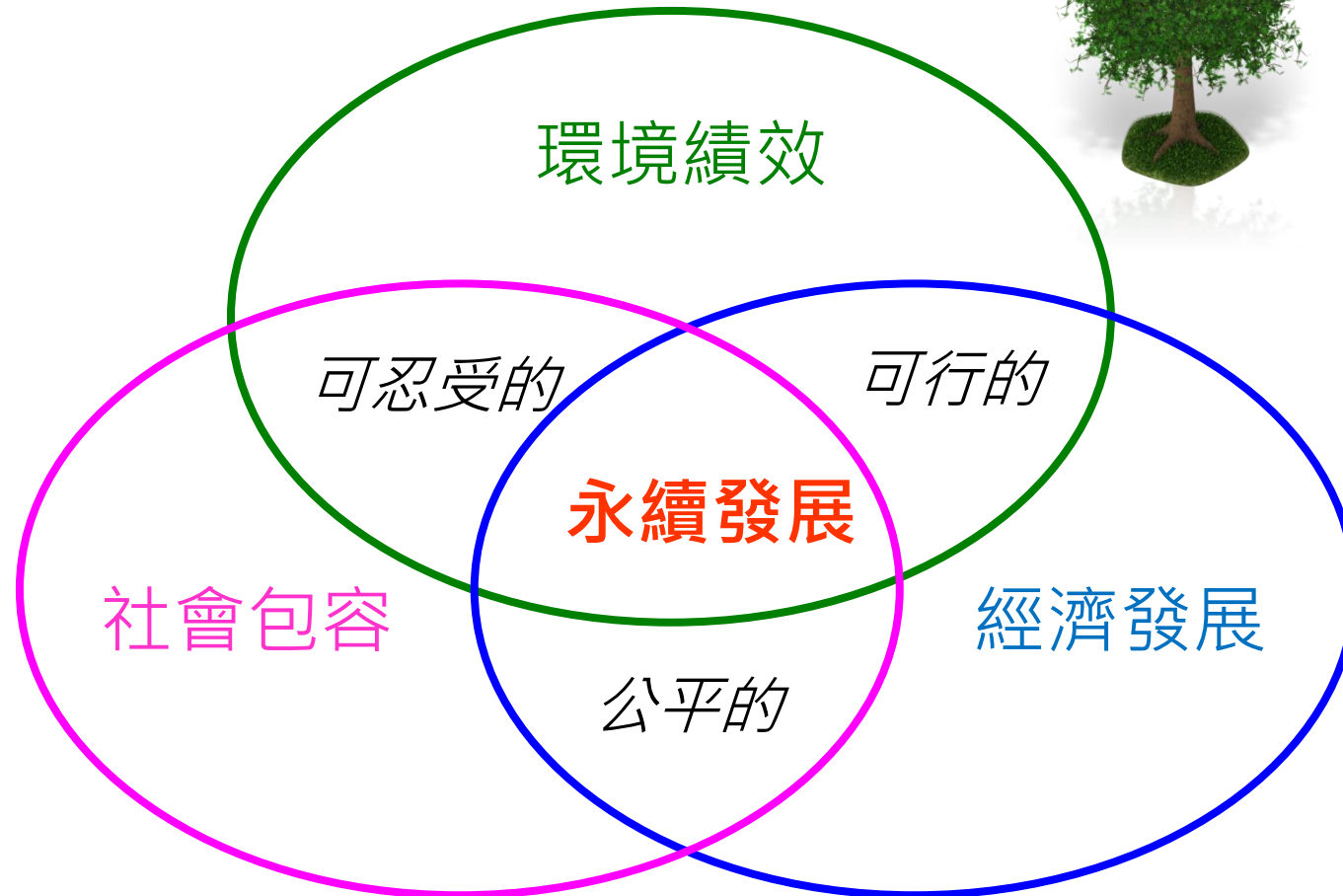
永續發展的歷史脈絡

中華文化典範

- 西元前1122年，周朝已設山虞林衡之官，以管理森林，如「周禮」中「令萬民時斬材有期日」。
- 西元前600~300年，春秋戰國時期，亦有保護正在懷孕與產卵的鳥獸魚鱉以利永續利用的思想及封山育林定期開禁的規定。
- 「禮記禮運篇」：「故天降膏露，地出醴泉，山出器車，河出馬圖，鳳皇麒麟，皆在郊棷，龜龍宮沼；其餘鳥獸之卵胎，皆可俯而闕也」。
- 管仲「為人君而不能謹守其山林菹澤草萊，不可以為天下王」。

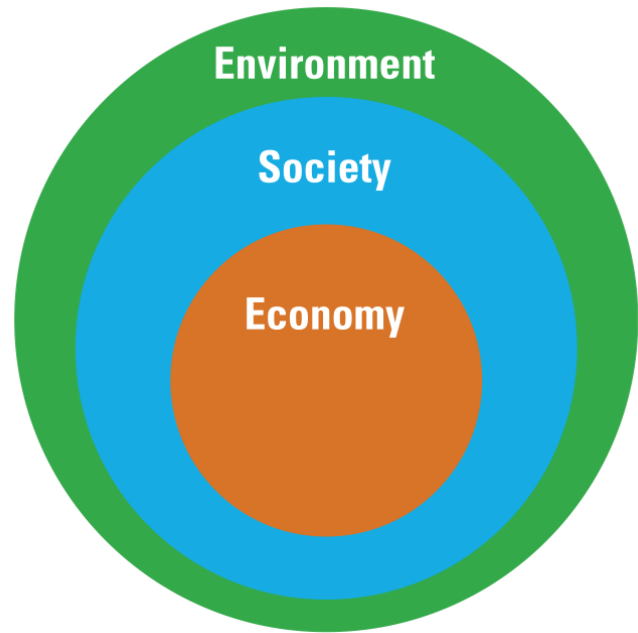


永續發展的三底線(Triple Bottom Lines, TBLs)

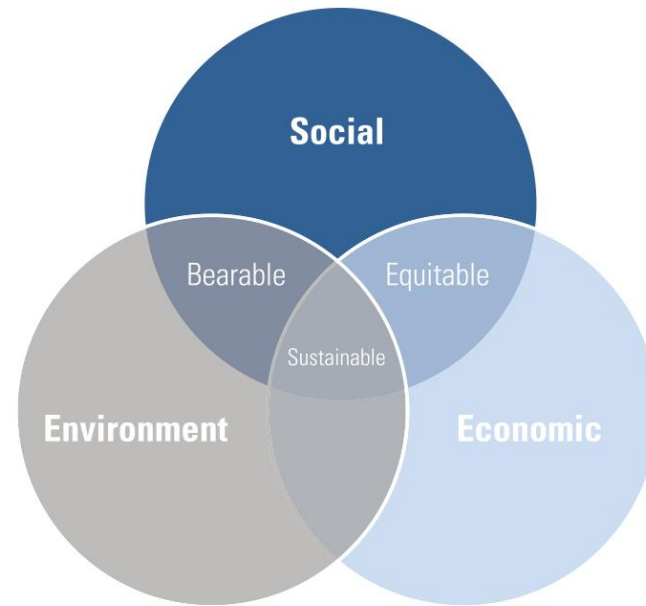


永續發展的不同定位

- **強永續性**：自然資源或有一些重要元素（**critical elements**）是無法交換的。
- **弱永續性**：允許人造資本漸次取代自然資本，損失之自然資源可與人類生產及資金所得交換。



強永續性，同心圓



弱永續性，交叉圓

千禧年目標 (Millennium Development Goals, MDGs)

2000~2015

- 2000年，聯合國189個會員國於千禧年大會上通過「千禧年宣言」(United Nations Millennium Declaration)，承諾在2015年之前完成8項「千禧年目標」(Millennium Development Goals, MDGs)。MDGs有8個目標(goals)、21個標的(targets)



永續發展⇒... ⇒永續發展目標

- ◆ ESG並非上層概念，是企業永續(corporate sustainability)的框架
 - 永續發展或永續是理解ESG的根本
 - ESG對應永續發展的經濟、社會、環境三基線，並非僅著重環境保護
- ◆ ESG不是SDGs
 - SDGs不是天上掉下來的，是SD在2016-2030的全球詮釋框架
 - ESG與SDGs可以交互關聯，但功能與意涵皆不同

先有永續發展(SD)，才有永續發展目標(SDG)

SDGs是怎麼來的？



2012，聯合國回到巴西里約
設定到2030年的全球永續發展圖像

Rio+20
主導2012~2030的
全球永續發展會議

大會主要議題

- 大會主旨為「我們想要的未來」(The Future We Want)
- 大會二大主題
 - 永續發展與消除貧窮脈絡下之綠色經濟(green economy)
 - 永續發展制度架構(institutional framework)
- 大會另定七大關鍵議題(critical issues)為
 - 就業、能源、城市、糧食、水、海洋、災害



大會周邊會議

我國環境品質文教基金會與其他NGO共同主辦

Forests, Livelihood, and Green Economy(森林、生計與綠色經濟)

- 我國首次在聯合國永續發展大會場內辦理周邊會議，宏都拉斯與環境資源副部長與尼加拉瓜總統顧問等擔任講員，國際多樣化強。

- 該會議獲得聯合國媒體

IISD(International Institute on Sustainable Development)之特別報導



L-R: **Maria Fernanda Gebara Abifadel**, FGV-Direito Rio; **Marco Jonathan Lainez Ordoñez**, Secretariat of Natural Resources and Environment, Honduras; **Shin-Cheng Yeh**, Deputy Minister, Environmental Protection Administration, Taiwan; **Hung-Chin Yang**, Deputy Director General, Forestry Bureau, Taiwan; **Héctor Velasco-Perroni**, President, Colegio de Abogados por el Ambiente, Mexico; **Hsiu-Fen Lin**, Deputy Secretary General, Red Cross Society of the Republic of China; and **Paul Oquist Kelly**, Minister Private Secretary to the President for National Policy, Nicaragua



Shin-Cheng Yeh, Deputy Minister, Environmental Protection Administration, Taiwan



Marco Jonathan Lainez Ordoñez, Secretariat of Natural Resources and Environment, Honduras



Ying-Shih Hsieh, Chairman, EQPF



Moderator **Tsai Pei-Yun**, EQPF

大會產出文件：The Future We Want

- 聯合國潘基文秘書長於閉幕致詞時表示「The Future We Want」（我們想要的未來）是人類社會、環境與發展經濟的重要基本原則，內涵包括：
 - 如何以綠色經濟為工具，達成永續發展目標
 - 將研訂永續發展目標(SDGs)
 - 強化聯合國環境規劃署(UNEP)功能
 - 採取必要措施，以提昇國家福祉
 - 提出永續發展之財務策略
 - 建構永續生產及消費架構

距離MDG結束還有三年多





UNITED NATIONS

the future we want →



RIO+20
United Nations
Conference on
Sustainable
Development



UNITED NATIONS

the future we want →

Outcome document
of the United Nations Conference
on Sustainable Development

Rio de Janeiro, Brazil, 20–22 June 2012



RIO+20
United Nations
Conference on
Sustainable
Development

1. Our common vision

1. We, the Heads of State and Government and high-level representatives, having met at Rio de Janeiro, Brazil, from 20 to 22 June 2012, with the full participation of civil society, renew our commitment to sustainable development and to ensuring the promotion of an economically, socially and environmentally sustainable future for our planet and for present and future generations.
2. Poverty eradication is the greatest global challenge facing the world today and an indispensable requirement for sustainable development. In this regard, we are committed to freeing humanity from poverty and hunger as a matter of urgency.
3. We therefore acknowledge the need to further mainstream sustainable development at all levels, integrating economic, social and environmental aspects and recognizing their interlinkages, so as to achieve sustainable development in all its dimensions.
4. We recognize that poverty eradication, changing unsustainable and promoting sustainable patterns of consumption and production and protecting and managing the natural resource base of economic and social development are the overarching objectives of and essential requirements for sustainable development. We also reaffirm the need to achieve sustainable development by promoting sustained, inclusive and equitable economic growth, creating greater opportunities for all, reducing inequalities, raising basic standards of living, fostering equitable social development and inclusion, and promoting the integrated and sustainable management of natural resources and ecosystems that supports, inter alia, economic, social and human development while facilitating ecosystem conservation, regeneration and restoration and resilience in the face of new and emerging challenges.
5. We reaffirm our commitment to make every effort to accelerate the achievement of the internationally agreed development goals, including the Millennium Development Goals by 2015.
6. We recognize that people are at the centre of sustainable development and, in this regard, we strive for a world that is just, equitable and inclusive, and we commit to work together to promote sustained and inclusive economic growth, social development and environmental protection and thereby to benefit all.
7. We reaffirm that we continue to be guided by the purposes and principles of the Charter of the United Nations, with full respect for international law and its principles.

8. We also reaffirm the importance of freedom, peace and security, respect for all human rights, including the right to development and the right to an adequate standard of living, including the right to food, the rule of law, gender equality, women's empowerment and the overall commitment to just and democratic societies for development.

9. We reaffirm the importance of the Universal Declaration of Human Rights,¹ as well as other international instruments relating to human rights and international law. We emphasize the responsibilities of all States, in conformity with the Charter, to respect, protect and promote human rights and fundamental freedoms for all, without distinction of any kind as to race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth, disability or other status.

10. We acknowledge that democracy, good governance and the rule of law, at the national and international levels, as well as an enabling environment, are essential for sustainable development, including sustained and inclusive economic growth, social development, environmental protection and the eradication of poverty and hunger. We reaffirm that, to achieve our sustainable development goals, we need institutions at all levels that are effective, transparent, accountable and democratic.

11. We reaffirm our commitment to strengthen international cooperation to address the persistent challenges related to sustainable development for all, in particular in developing countries. In this regard, we reaffirm the need to achieve economic stability, sustained economic growth, the promotion of social equity and the protection of the environment, while enhancing gender equality, women's empowerment and equal opportunities for all, and the protection, survival and development of children to their full potential, including through education.

12. We resolve to take urgent action to achieve sustainable development.

13. We recognize that opportunities for people to influence their lives and future, participate in decision-making and voice their concerns are fundamental for sustainable development. We underscore that sustainable development requires concrete and urgent action. It can only be achieved with a broad alliance of people, governments, civil society and the private sector, all working together to secure the future we want for present and future generations.

全球永續發展高峰會成果文件

成員、立場、價值、作為

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3.

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3.



聯合國永續發展目標(SDG)

根據The Future We Want計畫，2012年9月開始
永續發展目標(SDGs)研訂作業

2013年1月，聯合國成立研訂永續發展目標
「公開工作小組(OWG)」，研擬SDG

2014年7月，OWG第13次研商會發表「永續發
展目標提案」，至聯合國第68屆大會中討論。

2014年9月，聯合國第68屆大會採納OWG所提
SDGs案，包含17項目標及169細項目標

2030

聯合國永續發展高峰會

2015年9月，美國紐約



2014/11

SDGs納入「後2015發展議程(Post-2015 Development Agenda)」

2015/08

「後2015發展議程」更名為「2030永續發展議程(the 2030 Agenda for SD)」

2015/9/25-27

聯合國永續發展高峰會，193個會員國支持並通過「2030永續發展議程」



聯合國永續發展高峰會 2015



翻轉我們的世界：2030永續發展議程

- 序
 - 人民 *people*
 - 地球 *planet*
 - 繁榮 *prosperity*
 - 和平 *peace*
 - 夥伴關係 *partnership*
- 宣言
 - 前言
 - 我們的願景
 - 我們的共同原則及承諾
 - 我們當今所處的世界
 - 新議程
 - 執行方法
 - 後續行動與檢視
 - 行動起來，改變我們的世界
- 永續發展目標及細項目標
- 執行方法及全球夥伴關係
- 後續行動及檢視
 - 國家層級
 - 區域層級
 - 全球層級



<https://goo.gl/t5fsl9>



General Assembly

Distr.: General
21 October 2015

Seventieth session
Agenda items 15 and 116

Resolution adopted by the General Assembly on 25 September 2015

[without reference to a Main Committee (A/70/L.1)]

70/1. Transforming our world: the 2030 Agenda for Sustainable Development

The General Assembly

Adopts the following outcome document of the United Nations summit for the adoption of the post-2015 development agenda:

Transforming our world: the 2030 Agenda for Sustainable Development

Preamble

This Agenda is a plan of action for people, planet and prosperity. It also seeks to strengthen universal peace in larger freedom. We recognize that **eradicating poverty in all its forms and dimensions, including extreme poverty**, is the greatest global challenge and an indispensable requirement for sustainable development.

All countries and all stakeholders, acting in collaborative partnership, will implement this plan. We are resolved to free the human race from the **tyranny** of poverty and want and to heal and secure our planet. We are determined to take the bold and transformative steps which are urgently needed to shift the world on to a **sustainable and resilient path**. As we embark on this collective journey, we pledge that **no one will be left behind**.

The 17 Sustainable Development Goals and 169 targets which we are announcing today demonstrate the scale and ambition of this new universal Agenda. They seek to build on the Millennium Development Goals and complete what they did not achieve. They seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are **integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental**.

The Goals and targets will stimulate action over the next 15 years in areas of critical importance for humanity and the planet.

People

We are determined to end poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment.

Planet

We are determined to protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the present and future generations.

Prosperity

We are determined to ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.

Peace

We are determined to foster peaceful, just and inclusive societies which are free from fear and violence. There can be no sustainable development without peace and no peace without sustainable development.

Partnership

We are determined to mobilize the means required to implement this Agenda through a revitalized Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.

The interlinkages and integrated nature of the Sustainable Development Goals are of crucial importance in ensuring that the purpose of the new Agenda is realized. If we realize our ambitions across the full extent of the Agenda, the lives of all will be profoundly improved and our world will be transformed for the better.





General Assembly

Distr.: General
21 October 2015Seventieth session
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We recognize that **eradicating poverty** in all its forms and dimensions, including extreme poverty is the greatest global challenge and an indispensable requirement for sustainable development

... to free the human race from the **tyranny of poverty**

... to take the bold and transformative steps which are urgently needed to shift the world to **a sustainable and resilient path**.

As we embark on this collective journey, we pledge that **no one will be left behind**.

They are **integrated and indivisible and balance the three dimensions of sustainable development: the economic, social, and environmental**.

THE GLOBAL GOALS

For Sustainable Development



17項目標、169細項目標（標的），目標年為2030年

全球永續發展目標

The Sustainable Development Goals



SDGs是甚麼？

一種新的語言、新的思維模式

- SDGs從2015年9月份開始，是一種全球各領域相互溝通的新語言，直到2030年為止

- 企業界



- 政府界



- 學術界



- SDGs是一種整合思維模式(mindset)

- 多樣化(diversity)

- 包容(inclusion)

- 交互影響(interconnection)

- 包括所有人(no one left behind)



達到SDGs需要進行何種翻轉？



TWI2050–The World in 2050. (2018). Transformations to achieve the sustainable development goals.
<http://www.iiasa.ac.at/web/home/research/twi/Report2018.html>

SDG的商業機會

- 未來12 兆美金的商機
- 聚焦在四大領域
 - 食物與農業
 - 城市
 - 能源與原料
 - 健康與福祉

60 biggest market opportunities related to delivering the Global Goals

| | Food and Agriculture | Cities | Energy and Materials | Health and Well-Being |
|----|------------------------------------|-------------------------------------|---|----------------------------------|
| 1 | Reducing food waste in value chain | Affordable housing | Circular models - automotive | Risk pooling |
| 2 | Forest ecosystem services | Energy efficiency - buildings | Expansion of renewables | Remote patient monitoring |
| 3 | Low-income food markets | Electric and hybrid vehicles | Circular models - appliances | Telehealth |
| 4 | Reducing consumer food waste | Public transport in urban areas | Circular models - electronics | Advanced genomics |
| 5 | Product reformulation | Car sharing | Energy efficiency - non-energy intensive industries | Activity services |
| 6 | Technology in large-scale farms | Road safety equipment | Energy storage systems | Detection of counterfeit drugs |
| 7 | Dietary switch | Autonomous vehicles | Resource recovery | Tobacco control |
| 8 | Sustainable aquaculture | ICE vehicle fuel efficiency | End-use steel efficiency | Weight management programs |
| 9 | Technology in smallholder farms | Building resilient cities | Energy efficiency - energy intensive industries | Better disease management |
| 10 | Micro-irrigation | Municipal water leakage | Carbon capture and storage | Electronic medical records |
| 11 | Restoring degraded land | Cultural tourism | Energy access | Better maternal and child health |
| 12 | Reducing packaging waste | Smart metering | Green chemicals | Healthcare training |
| 13 | Cattle intensification | Water and sanitation infrastructure | Additive manufacturing | Low-cost surgery |
| 14 | Urban agriculture | Office sharing | Local content in extractives | |
| 15 | | Timber buildings | Shared infrastructure | |
| 16 | | Durable and modular buildings | Mine rehabilitation | |
| 17 | | | Grid interconnection | |

<http://report.businesscommission.org/report>

https://www.pwc.com/gx/en/sustainability/SDG/SDG%20Research_FINAL.pdf

歐洲企業對於SDG的關注度排行榜



資料來源：CSR Europe & GlobeScan, 2017

SDGs的系統與層級

- ◆ 所有與永續發展的議題經過討論、爭論與收斂之後，歸納為17個目標(SDG)
 - SDGs是一個整體概念，所有目標之間相互關聯。
- ◆ 每一個SDG之下，包括數個標的(target)，分為二類
 - 結果標的(outcome target) 譬如3.1
 - 執行方法標的(means of implementation) 譬如1.a

SDG的架構：以SDG 3為例



TARGET 3-D



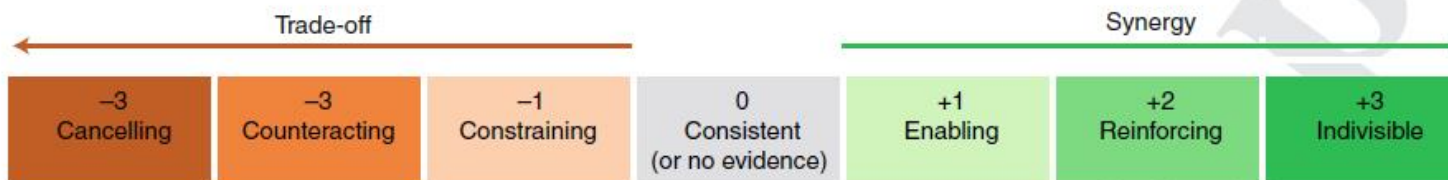
提昇全球健康風險的預警系統

氣候變遷與甚麼SDG有關？

結論：氣候變遷與每一個SDG都有關，且與很多標的target有關

Nerini, et al. (2019). Connecting climate action with other Sustainable Development Goals. *Nature Sustainability*, 2(8), 674-680.

氣候變遷與各SDG之間的交互作用



永續發展目標(SDGs)不僅是17個SDG

- ◆ 永續發展目標(SDGs)是聯合國推出的第二個15年目標計畫
 - 2000 ~ 2015第一個15年目標計畫是MDGs
 - 2031年開始是第三個15年目標計畫
- ◆ SDGs是聯合國會員國的共識
 - 價值主張與內涵需參看聯合國決議文與報告書
 - 17個目標與169個標的相互關聯，避免單獨看待
 - 不能任意增減目標與標的 (不會有第18個、第19個、第20個...SDG)

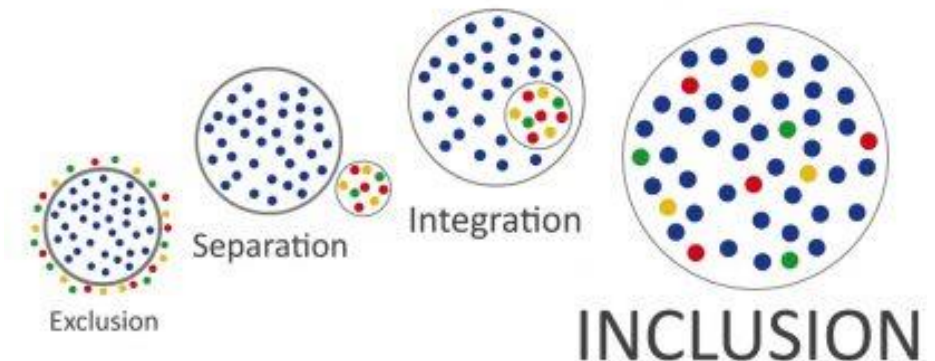
運用SDGs，不僅是連連看

SDGs的核心精神

- 多樣性(diversity)
- 包容發展(inclusive development)或包容性(inclusion)
- 全面全人
 - 「不遺漏任何人」(No one left behind)

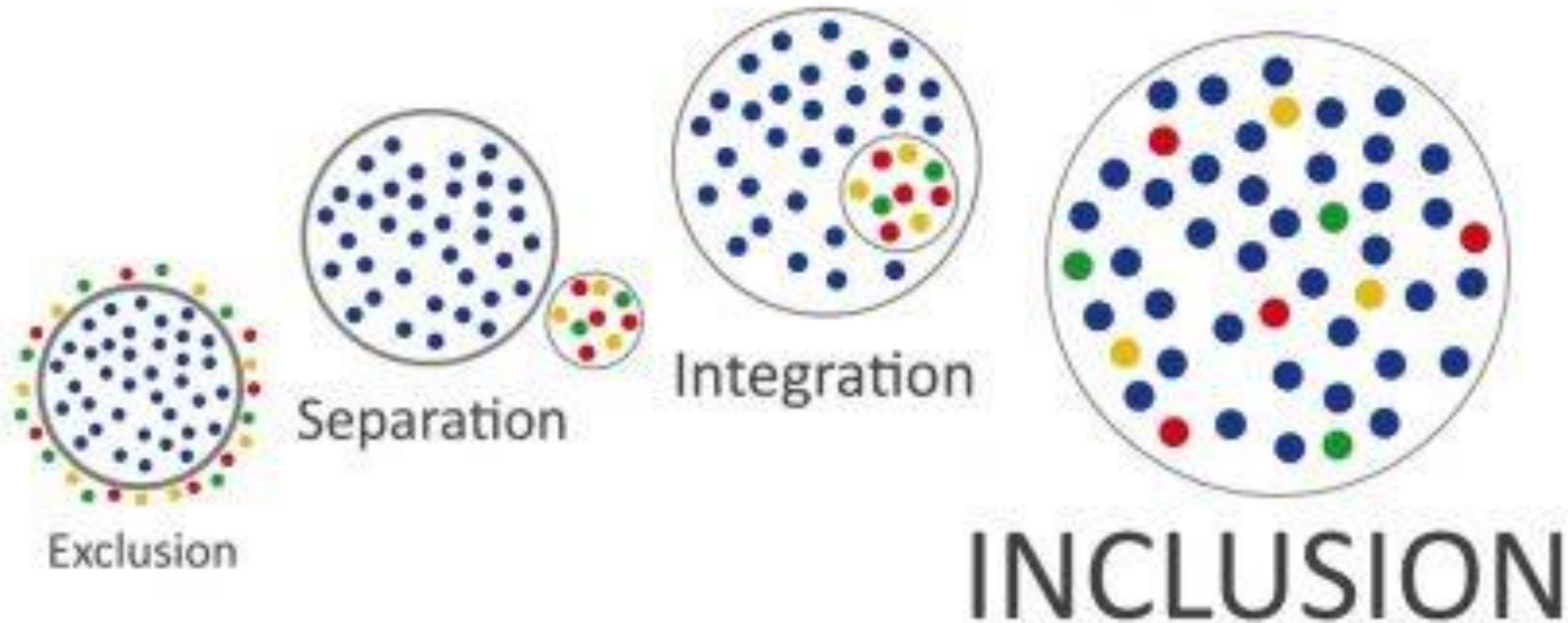


Inclusion is the new keyword



包容(inclusion)的演變

包容不只是一種說法，而是基於價值的作為



拜登譴責反亞裔 禁用「中國病毒」歧視言詞

聯合報，2021/01/28

- 美國總統拜登廿六日簽署行政備忘錄，譴責反亞裔美國人的種族歧視言論、仇外與褊狹行為，強調此舉「不能接受」。備忘錄要求各機關徹查並移除「中國病毒」這類指涉，表示「以起源的地理位置稱呼新冠疫情」會助長仇外情緒。
- 川普任內為了推卸抗疫不力責任，頻頻蓄意以「中國病毒」、「武漢病毒」或「功夫流感」稱呼新冠病毒，當時的國務卿龐培歐曾稱「武漢肺炎」，聯邦眾院共和黨領袖麥卡錫等高層也跟著附和。

<https://reurl.cc/lgbWpY>

包容與反歧視的代表性案例



反包容言論與行為的後果

歧視、對立、無差別攻擊

<https://www.youtube.com/watch?v=epNIIPlqjCI>



反包容言論與行為的後果

歧視、對立、無差別攻擊

<https://www.youtube.com/watch?v=epNIIPlqjCI>



世界衛生組織公布傳染病命名原則

2015年5月8日 · <https://apps.who.int/iris/rest/bitstreams/724114/retrieve>

Table B

| Disease names may NOT include: | Examples to be avoided |
|---|--|
| Geographic locations: Cities, countries, regions, continents | Middle East Respiratory Syndrome, Spanish Flu, Rift Valley fever, Lyme disease, Crimean Congo hemorrhagic fever, Japanese encephalitis |
| People's names | Creutzfeldt-Jakob disease, Chagas disease |
| Species/class of animal or food | Swine flu, bird flu, monkey pox, equine encephalitis, paralytic shellfish poisoning |
| Cultural, population, industry or occupational references | Occupational, legionnaires, miners, butchers, cooks, nurses |
| Terms that incite undue fear | Unknown, death, fatal, epidemic |

*Superscripts indicate those terms further described below

diseases

SDGs價值主張的具體實踐：DEI(多樣性、平等、共融)



DI·VER·SI·TY

All the ways in which people differ.



EQ·UI·TY

Fair treatment, access, opportunity, and advancement for all people. One's identity cannot predict the outcome.



IN·CLU·SION

A variety of people have power, a voice, and decision-making authority.

ATHLETA: 為所有女孩與女人設計，不分體型與體重...



[New](#) [Bottoms](#) [Tops](#) [Bras](#) [Dresses](#) [Jackets](#) [Swim](#) [1x-3x](#) [Accessories](#) [Athleta Girl](#) [Sale](#) | [Stores & Events](#) [AthletaWell](#) [Preloved](#)

PEOPLE & PLANET

We're only as well as our planet and our fellow community members. As a certified B Corp, we use business as a force for good.

INCLUSIVE COMMUNITY

Our whole is infinitely stronger than our parts. And that whole is made up of all women—all ages, races, ethnicities, identities, sizes, and abilities.

WOMEN FOR WOMEN

We're a team of athletes, designers, and innovators of all shapes and sizes committed to celebrating the power of women and girls everywhere.

Certified



Corporation

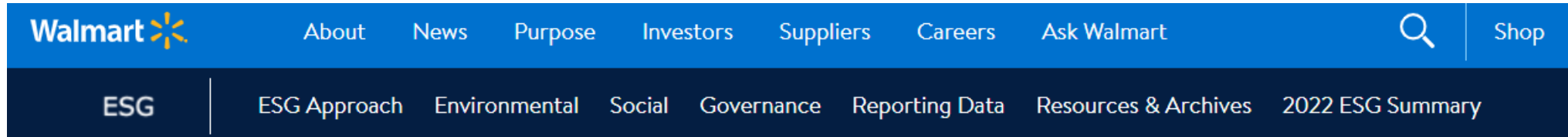
SUSTAINABILITY

When it comes to people and planet, we mean business. As a B Corp, we're committed to creating positive social and environmental impact. And we do so without sacrificing an ounce of performance.

content, exclusively
for members.
JOIN FOR FREE

Walmart: DEI goes beyond Skin Tone and Gender Identity

DEI不僅是膚色與性別議題



Equity & Inclusion at Walmart & Beyond

[Our Aspiration](#) [Key Goals & Metrics](#) [Relevance to Our Business & Society](#) [Walmart's Approach](#) [Key Strategies & Progress](#) [Challenges](#) [Additional Resources](#)



- ◆ Include creators from different:
 - ✓ Races or minority groups
 - ✓ Ethnicities or cultures
 - ✓ Religious beliefs or practices
 - ✓ Socioeconomic statuses
- ◆ Additionally, diversity reflects influencers with different:
 - ✓ Body shapes and sizes
 - ✓ Preferences
 - ✓ Gender identity
 - ✓ Sexual orientations
 - ✓ Abilities (physical, emotional, learning, etc.)
 - ✓ Levels (macro to nano)
 - ✓ Ages

使用SDGs溝通永續發展藍圖



投入六大資本



1.2 永續策略地圖

台灣大哥大以「T.I.M.E」Telecom(電信)、Internet(網路)、Media(媒體&娛樂)、E-Commerce(電子商務)策略目標，投入六大資本對(Coverage)、數位匯流(CConvergence)、雲端服務(Cloud)、通路整合(Channel)、企業社會責任(CSR)營運核心為根基，對應17項(SDGs)，鑑別出18項重大性議題，具體回應八大利害關係人並創造台灣大哥大成為卓越的永續數位匯流領航者為終極努力目標。

1.3 積極對應聯合國永續發展目標(SDGs)

台灣大哥大自許為永續標竿企業，積極對應聯合國永續發展目標(SDGs)如下表：

| 7大亮點價值 | 18項重大性議題 | TWM回應SDGs 具體作為 | 7大亮點價值 | 18項重大性議題 | TWM回應SDGs 具體作為 |
|---|---|---|--------|------------------------------|---|
| 誠信治理 | 公司治理與營運績效 誠信經營 合法性法規遵循 溝通機制 風險管理 | 8 經濟繁榮 智慧機房務「青年創舉輔導」、「新農人輔導」、「在地文創輔導」、「創新性互連互動應用」 Well app-邦地方案案合作 超頻海島身心障礙人員 專業工程師或技師勞動 | 中環職場 | 員工身心健康 專業及保護人權 人才開發與培育 | 3 良好健康 提供員工優於法規的保健服務 多元的健身及生活方案 員工健康風險管理機制 mySports員工線上運動會 |
| | | | | | 5 性別平等 平等的男女員工人數及薪酬 性騷擾申訴管道 優於法規的產假 訂定零性騷擾保護計畫 |
| 卓越品牌 | 網路品質及覆蓋率 資訊安全及隱私保護 客戶體驗 電訊安全 | 9 工業、製程及基礎建設 4G網路覆蓋率達99% 基站/機房 採用高階綠性供電設備(SMR) 行動基地台支援災區對外通訊 開發超過20項創新產品或服務 | 數位創新 | 科技創新應用 | 1 消除貧窮 5180即時捐及無限數位公益，增進NPO籌款力 低收入戶收視優惠補助 弱勢族群多元消費優惠方案 |
| | | | | | 2 零廢棄 捐贈公益慈善物資「適度」，捐贈全民 珍惜食物、愛惜資源，影片上至今已 累計達200萬人次觀看 |
| 環境永續 | 氣候變遷減碳與環境 綠色營運 | 11 永續城市 專設大管家服務，提升交遞運輸效率 建置災防告警系統，提前並及時發出警報信息 基站/機房採用高階綠性供電設備(SMR) | 社會共融 | 社會參與 社會公益參與 | 3 良好健康 無限數位公益App-泡泡點點-平板遊戲助學康復 -無限點點行-百萬尋障、銀髮、健步軍校外推廣 |
| | | | | | 6 淨水與衛生 IDC資料中心、臺北文創總部及數碼大樓辦公室，設有雨水回收系統。 |
| | | | | | 7 可負擔能源 再生能源基礎設施的建置，每年成長10%，累積至 2020年總建置容量至少250KW 2025年再生能源較2016年再生能源減少9% |
| | | | | | 12 負責任消費及生產 制訂「廢棄物管理計劃書」，擴大廢棄物中環範圍 廢棄物結算與回收標準符合相關回收處理 規劃廢物回收最佳化路徑，減少廢物使用 |
| | | | | | 13 氣候行動 制訂中長程溫室氣體減量目標 每年盤查溫室氣體排放，並提出減碳方案 員工差旅及通勤鼓勵足跡管理 擴大興建再生能源基礎設施 導入智慧節能系統，累計節電超過1900萬度 制訂紙上多媒體服務PCR並取得碳足跡標籤 |
| | | | | | 14 海洋生態 同業共同發起建置TSE1海廢系統，符合環保相關規定， 日處理木屑、電泥、無毒電及通物之虞 號召企業志工參與海洋淨灘活動(2017年規劃執行) |
| 15 陸地生態 選用具FSC森林友善標章的廁所用紙，未來規劃擴及辦公 公用紙及木製建材 號召企業志工參與淨山活動 (2017年規劃執行) | | | | | |
| 永續夥伴 | 供應管理 | 17 夥伴關係 永續供應管理制度 帶領11家供應商參與綠動標計畫 | 永續夥伴 | 供應管理 | 17 夥伴關係 永續供應管理制度 帶領11家供應商參與綠動標計畫 |

使用SDGs溝通永續發展藍圖

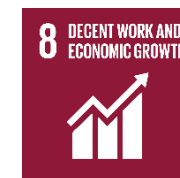
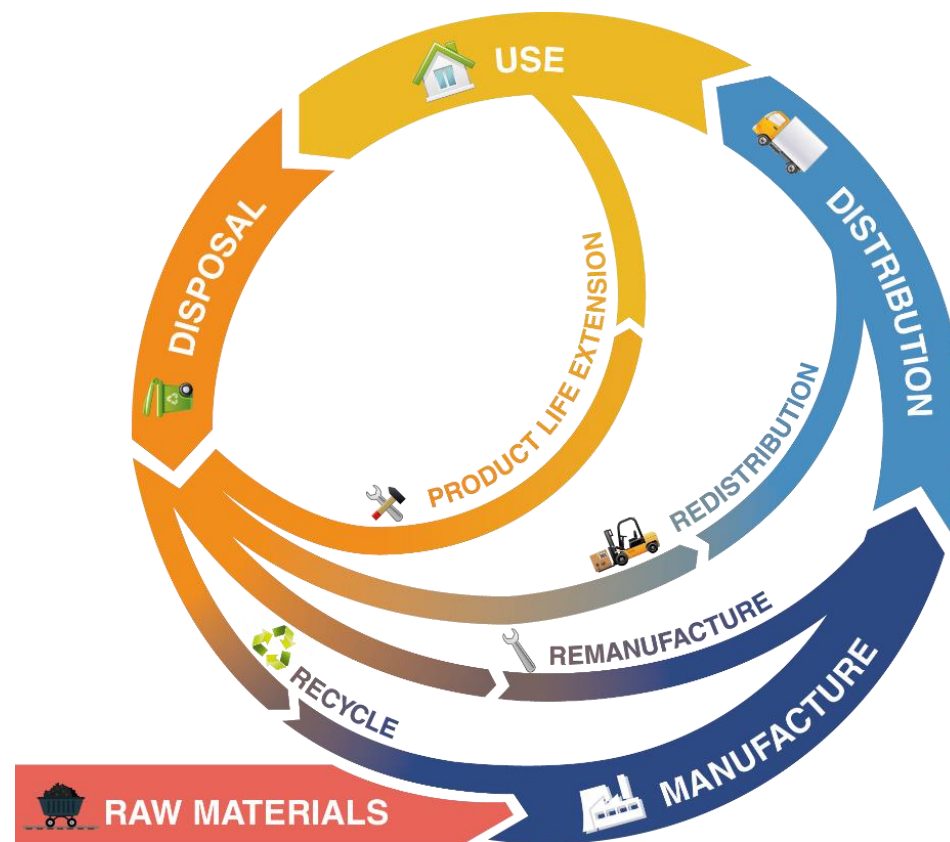


尋找與主題相關的SDGs與targets

以「循環經濟」為例





- 循環經濟與各SDG都有各種不同程度的相關
- 透過逐一的比對與研析，與SDG6, 7, 8, 12, 15相關性最高。
- 綜合議題也可以研判其相關性，包括協同效應(synergy)與權衡關係(trade-off)。

Schroeder, P., Anggraeni, K., & Weber, U. (2019). The relevance of circular economy practices to the sustainable development goals. *Journal of Industrial Ecology*, 23(1), 77-95.



SDG 12 負責任的消費與生產

| | | | | | | |
|---|---|---|---|---|---|---|
| TARGET 12-1 | TARGET 12-2 | TARGET 12-3 | TARGET 12-4 | TARGET 12-5 | TARGET 12-6 | TARGET 12-7 |
|  |  |  |  |  |  |  |
| IMPLEMENT THE 10-YEAR SUSTAINABLE CONSUMPTION AND PRODUCTION FRAMEWORK | SUSTAINABLE MANAGEMENT AND USE OF NATURAL RESOURCES | HALVE GLOBAL PER CAPITA FOOD WASTE | RESPONSIBLE MANAGEMENT OF CHEMICALS AND WASTE | SUBSTANTIALLY REDUCE WASTE GENERATION | ENCOURAGE COMPANIES TO ADOPT SUSTAINABLE PRACTICES AND SUSTAINABILITY REPORTING | PROMOTE SUSTAINABLE PUBLIC PROCUREMENT PRACTICES |

| | | | |
|--|--|--|--|
| TARGET 12-8 | TARGET 12-A | TARGET 12-B | TARGET 12-C |
|  |  |  |  |
| PROMOTE UNIVERSAL UNDERSTANDING OF SUSTAINABLE LIFESTYLES | SUPPORT DEVELOPING COUNTRIES' SCIENTIFIC AND TECHNOLOGICAL CAPACITY FOR SUSTAINABLE CONSUMPTION AND PRODUCTION | DEVELOP AND IMPLEMENT TOOLS TO MONITOR SUSTAINABLE TOURISM | REMOVE MARKET DISTORTIONS THAT ENCOURAGE WASTEFUL CONSUMPTION |

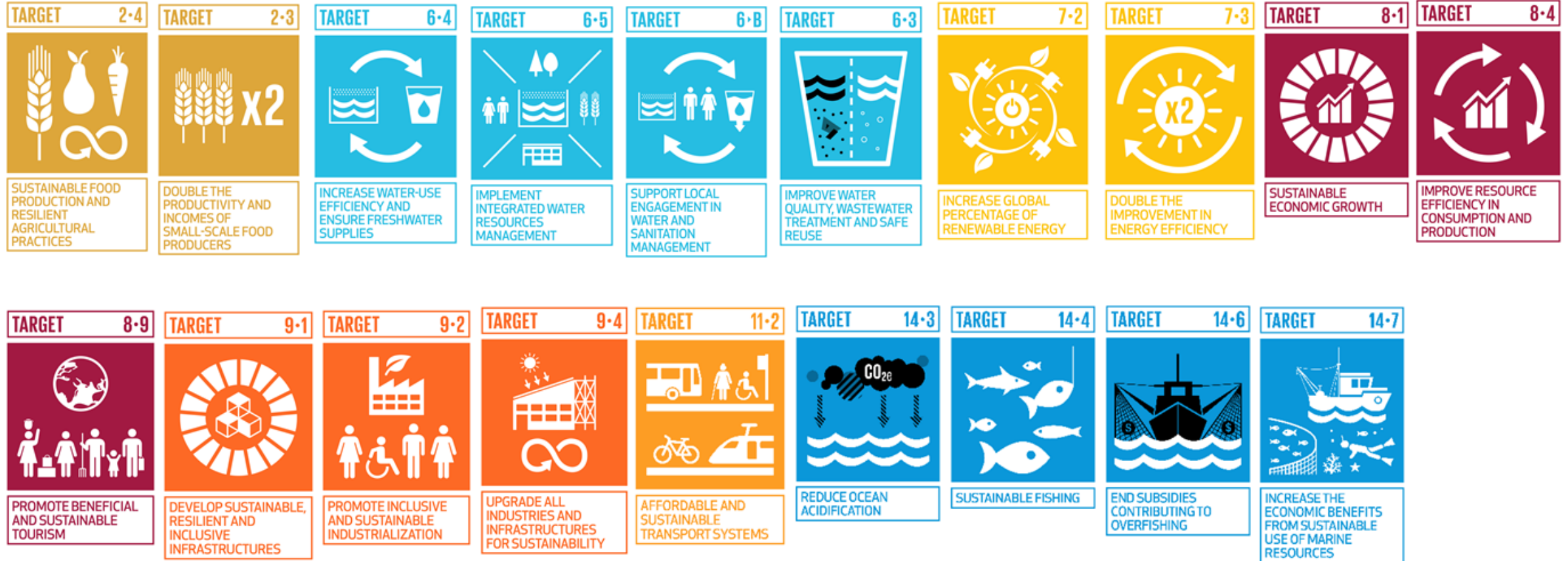
TARGET 12-1

12 RESPONSIBLE CONSUMPTION AND PRODUCTION



IMPLEMENT THE 10-YEAR SUSTAINABLE CONSUMPTION AND PRODUCTION FRAMEWORK

其他SDG中與循環經濟相關的target



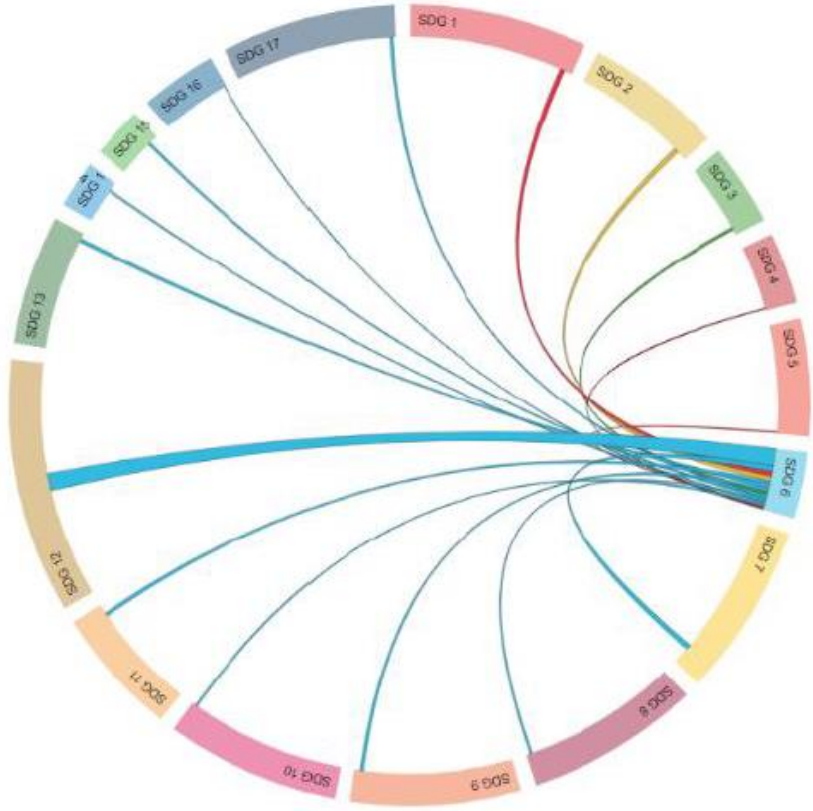
海洋國家公園與所有SDG相關



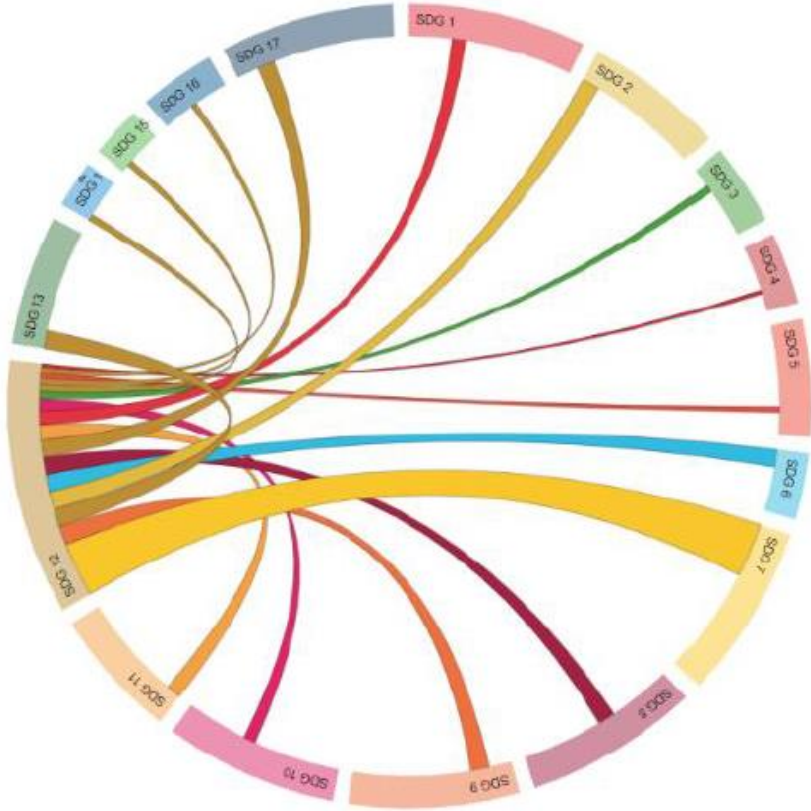
食農教育與所有SDG相關



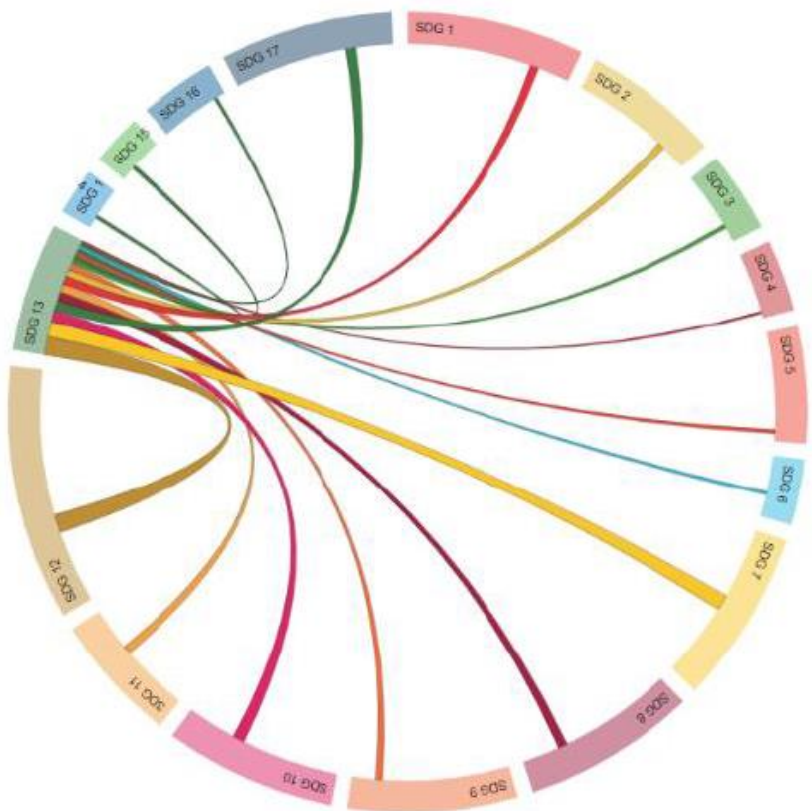
若干SDG（關鍵議題）與其他SDG的連結



6 潔淨水與衛生



12 負責任的消費與生產



13 氣候行動



各SDG之間相互關聯

United Nations

A/RES/70/1



General Assembly

Distr.: General
21 October 2015

Seventieth session
Agenda items 15 and 116

Resolution adopted by the General Assembly on 25 September 2015

[without reference to a Main Committee (A/70/L.1)]

70/1. Transforming our Sustainable Development

The General Assembly
Adopts the following outcome of the adoption of the post-2015 development

Transforming our world: Development

Preamble

This Agenda is a plan of action to strengthen universal peace, **poverty in all its forms and dimensions**, a global challenge and an indisputable

All countries and all stakeholders implement this plan. We are recommitting ourselves to ending poverty and want and to heal and protect the Earth by taking bold and transformative steps which lead us to a **sustainable and resilient path**. As we embark on this path, we ensure that **no one will be left behind**.

The 17 Sustainable Development Goals and their targets which we are announcing today demonstrate the scale and ambition of this new universal Agenda. They seek to build on the Millennium Development Goals and complete what they did not achieve. They seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are **integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental**.

The Goals and targets will stimulate action over the next 15 years in areas of critical importance for humanity and the planet.

They are **integrated** and **indivisible** and balance the three dimensions of sustainable development: the economic, social, and environmental.



在對於SD與SDGs完整的理解下討論ESG

- ◆ 「企業永續」是主題，ESG是框架
 - 金管會規範企業應發行「企業永續報告書」，不是「ESG報告書」
 - 金管會規範企業自2022開始一律將「企業社會責任(CSR)報告書」改名為「企業永續報告書」
 - CSR已經是過時的概念
- ◆ ESG需要深入瞭解
 - 核心思想與目的（目標）
 - 計量架構與重點指標
 - 計畫方法
 - 思考模式
 - 溝通方式

從各種角度理解ESG，從心法、方法到技法

典範轉移



從企業社會責任(CSR)走向企業永續
(Corporate Sustainability)是既成趨勢

企業永續 Corporate Sustainability

什麼是企業永續？

● 企業社會責任

- Bowen 在1953年出版了第一版的《Social Responsibilities of the Businessman》，一般被視為企業社會責任(corporate social responsibility, CSR)的最初概念：追求所有符合社會價值觀和滿足社會的行動
- 企業承諾持續**遵守道德規範**，為**經濟發展**做出貢獻，並且**改善**員工及其家庭、當地社區、社會的**生活品質**。（世界企業永續發展協會WBCSD，2000）

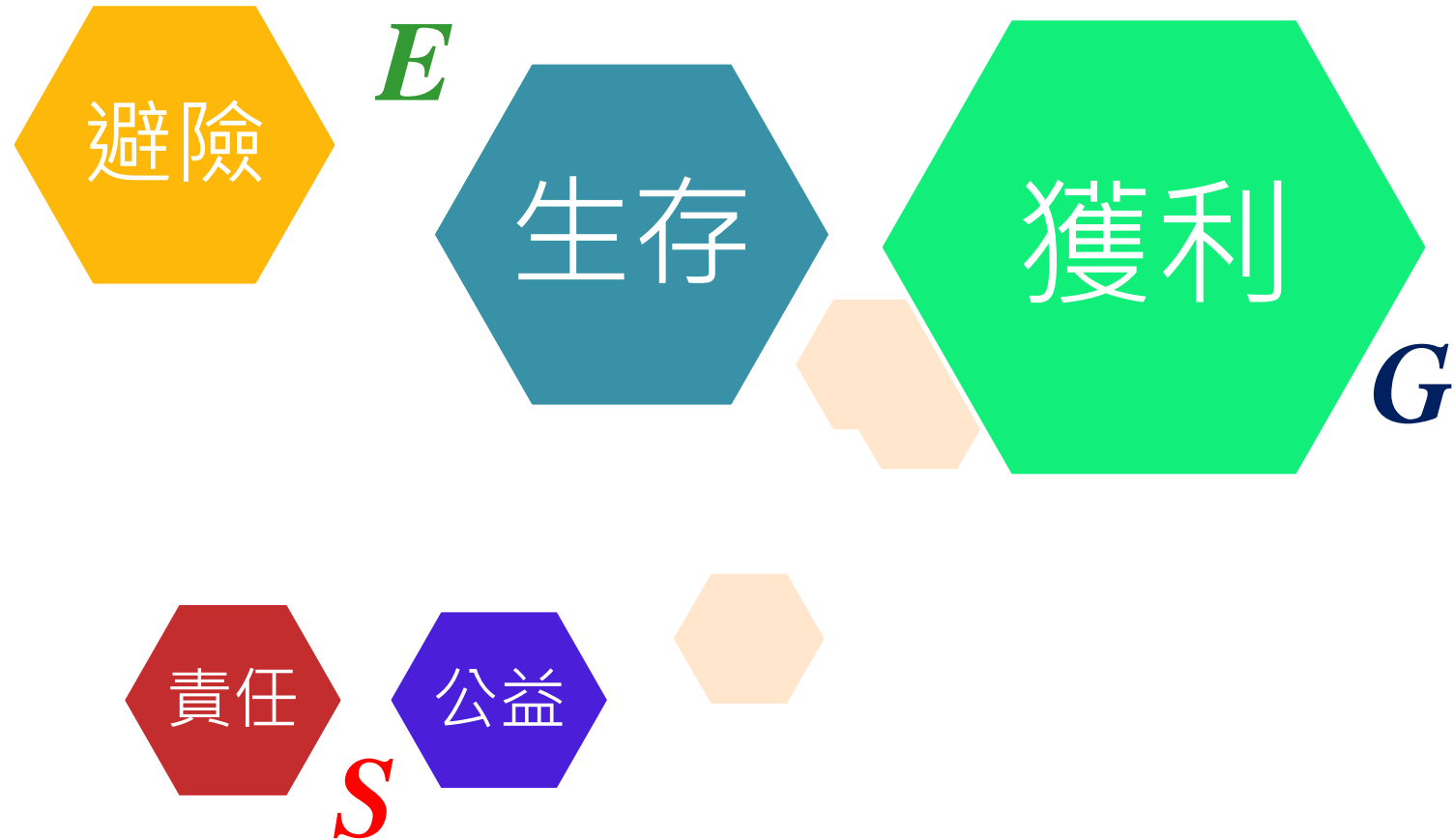
● 企業永續

- 考量環境與社會面向之**經營策略**，並提升**企業競爭力 (ESG)**

Corporate Social Responsibility
and Sustainability



企業永續的意義



BY UNBOXED STAFF | JUNE 22, 2020 | 5 MIN READ

Corporate Sustainability vs. CSR: What's the Difference?

Leadership Training



ESG持續出現在熱點新聞中！

特斯拉被標普500 ESG指數除名 馬斯克痛斥：魔鬼化身



葉憶如 · Yahoo財經特派記者

2022年5月19日 週四 上午10:12



全球電動車大廠特斯拉Tesla可以靠「賣碳」大賺，但美國時間周三（19日）卻遭全球重量級ESG基金-標準普爾500ESG指數除名，主要因種族歧視與撞車事故頻發有關，執行長馬斯克Elon Musk痛斥「騙局」及「ESG是魔鬼的化身」，但因失該ESG 第四大成份股身份，系統性減持部位，恐讓特斯拉股價賣壓更加重。



到底，ESG是什麼？

- ESG就是企業社會責任？
- ESG就是投資標的？
- ESG是最近新提出說法？
- ESG就是永續投資？
- ESG是政府政策？
- ESG是....SDG？

疫後關鍵字「ESG」用新態度打造質感好生活

2021/12/08 倡議企劃 ·

<https://ubrand.udn.com/ubrand/story/12117/5927825>



聯合國秘書長安南在世界經濟論壇(WEF)大會上提出 全球盟約(Global Compact)：人權、勞工、環境

1999/2/1



United Nations

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PRESS RELEASE

SECRETARY-GENERAL > STATEMENTS AND MESSAGES

SG/SM/6881

1 FEBRUARY 1999

SECRETARY-GENERAL PROPOSES GLOBAL COMPACT ON HUMAN RIGHTS, LABOUR, ENVIRONMENT, IN ADDRESS TO WORLD ECONOMIC FORUM IN DAVOS

1 February 1999



Press Release
SG/SM/6881

聯合國全球盟約

- 聯合國於2000年7月於聯合國紐約總部成立 The Global Compact辦公室。
- 2004年6月，The Global Compact宣布十大原則：
 - 人權
 - 原則 1：企業應支持並尊重國際公認的人權；
 - 原則 2：企業應確保不涉及違反人權的事件。
 - 勞工
 - 原則 3：企業應支持勞工集會結社之自由，並確實地承認集體談判權
 - 原則 4：消弭所有形式之強迫性勞動；
 - 原則 5：確實地廢除童工
 - 原則 6：消弭雇用及職業上的歧視。
 - 環境
 - 原則 7：企業應支持採用預防性措施因應環境挑戰；
 - 原則 8：主動採取行動，推動與強化企業環境責任；
 - 原則 9：鼓勵開發與推廣對環境友善的科技。
 - 反貪腐
 - 原則 10：企業應努力反對一切形式的腐敗，包括敲詐和賄賂。



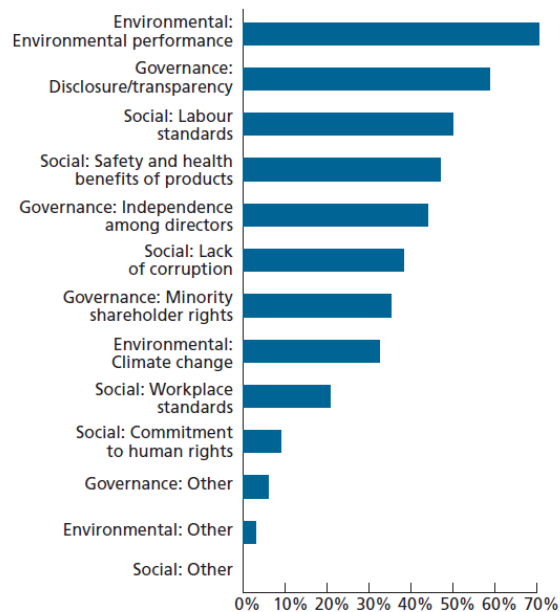
United Nations
Global Compact

The Global Compact 發行關鍵報告

- The Global Compact於2004年11月發行關於ESG的關鍵報告：*Who Cares Wins*（關心的人是贏家），ESG一詞首度出現。
- 報告書建議分析師與投資者重視環境、社會與公司治理 (Environment, Society, and Governance, ESG) 議題



Figure 1. Emerging Market Companies Describe the Issues that Investors Raise Most Frequently



Source: IFC/Economist Intelligence Unit survey, 2007



Who Cares Wins

Connecting Financial Markets to a Changing World

Recommendations by the financial industry to better integrate environmental, social and governance issues in analysis, asset management and securities brokerage



責任投資原則PRI



- 聯合國秘書長安南於2005年初邀集世界大型機構投資者組成籌備小組，開始籌備Principles for Responsible Investment (PRI)。
- 簽署PRI的投資機構每年須揭露其責任投資執行情形，並遵循PRI六大原則：

1. 將 **ESG** 議題納入投資分析及決策制定過程
2. 將 **ESG** 議題整合至所有權政策與實務
3. 要求投資機構適當揭露 **ESG** 資訊
4. 促進投資業界接受及執行 **PRI** 原則
5. 建立合作機制強化 **PRI** 執行之效能
6. 報告執行 **PRI** 之活動與進度



責任投資原則(PRI)每年持續成長

Assets under management (US\$ trillion)

N° Signatories



投資的分類與取向

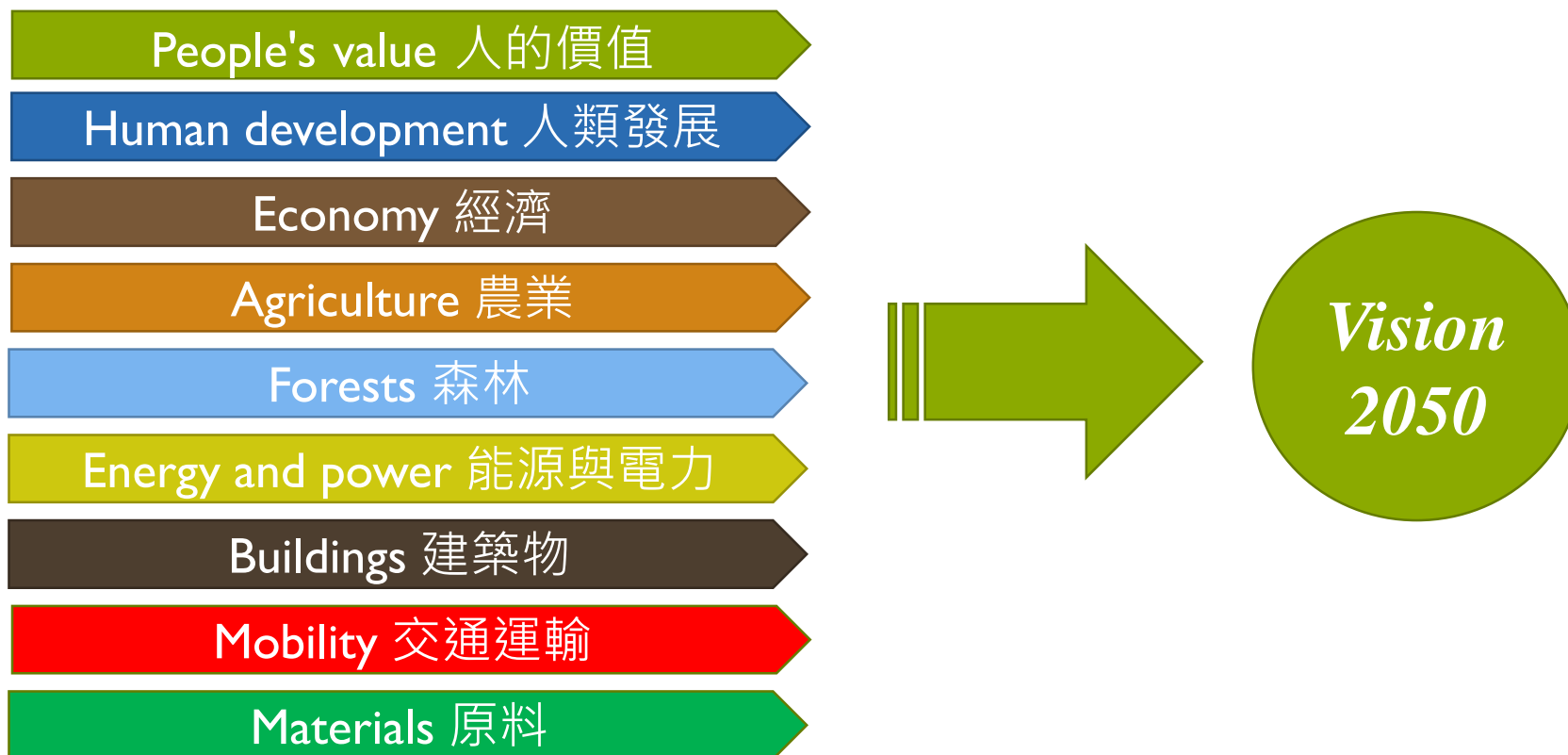
| 傳統 | 責任 | 永續 | 影響力 | 慈善 |
|--|---|--|---|--|
| Traditional | Responsible | Sustainable | Impact | Philanthropy |
| Competitive financial returns | | | | |
| | ESG risk management | | | |
| | | ESG opportunities | | |
| | | | High social and environmental impact | |
| No ESG integration Selection based solely on financial risk/return spreads | Selection informed by negative screening – exclusion of assets with excessive ESG related risks | Selection informed by opportunities created from ESG optimized investments | Selection based on environmental and social impact with limited financial returns | No attention to financial returns Selection based on social and environmental issues |

Impact investing for climate change - AICCON

企業的未來方向

WBCSD's Vision 2050

- ◆ 世界企業永續發展協會於2010發行的「願景2050」，指出邁向永續未來的九大路徑為



環境、社會與公司治理

ESG (environment, society, and governance)



環境

能源使用、廢棄物、污染、自然資源保育、動物保護



社會

勞工關係、供應鏈管理、社區福利捐助、員工安全衛生、權益相關者利益



公司治理

使用正確與透明的會計方法、股東能夠參與關鍵決策、董事會成員避免利益衝突、避免非法行為相關投資、避免使用政治力量獲利

2018年的主張

企業社會責任(CSR)正逐漸成為過時的說法



ESG 管理

中華電信自 2006 年導入 CSR 管理機制，2021 年「CSR 委員會」重組為「永續發展委員會」，任務為發展未來 ESG 策略及遵循永續發展願景及使命，聚焦環境永續、社會責任、公司治理三個面向，永續發展委員會主任及副主任委員，分別由董事長及總經理擔任，2 人亦同時為董事會成員。

我們的永續發展願景為，以「綠化低碳、數位賦能、誠信透明」，領航智慧生活、促進永續發展。善用企業獨特的資源和專長，透過四個分組實踐「永遠走在最前面」的品牌精神，投入「創造社會共融、數位包容、綠色資通訊產品與服務、綠色品牌管理、節能減碳」等永續議題，以具體行動履行全方位 ESG 行動。

[中華電信 CSR 實務守則](#)



2021 年董事會對 ESG 議題之治理程序

因應法規修訂，CSR 已正式修改為永續 / ESG，我們的 CSR 委員會亦改組為「永續發展委員會」，並於 2021 年 7 月 27 日第 9 屆董事會策略委員會第 14 次會議專案報告「ESG 推動規劃」，另於 2022 年 1 月 25 日第 9 屆董事會第 16 次會議將 ESG 策略納入 2022 年度營運計畫，其內容包含 2021 年推動進度及 2022 年目標、中長期策略目標。議題如下：

- ① 將 ESG 策略與公司營運計畫充分結合
- ② 聚焦推動與公司最相關的聯合國永續發展目標
- ③ 結合相同理念夥伴帶動生態系推動 ESG
- ④ 加強投資新興節能減碳事業（如智慧能源、智慧醫療）
- ⑤ 加強投入彌補偏鄉、弱勢族群與中小企業的「數位落差」
- ⑥ 治理面追求公平正義，建立賞罰分明、高階經理人當責文化
- ⑦ 與利害關係人的 ESG 溝通協調，內外一致

2030 年 ESG 目標

策略為招募面試培訓加入性別平等學習 - 建置偏鄉助學生態、建消團隊。
 ！升女性主管職位（科長級以上）
 ；例達 30%
 〔位賦能偏鄉弱勢族群受益人次
 ！計 2.2 萬人 / 中小企業建構數
 〔環境或開創新商業模式累計
 9.8 萬家

2030 年 ESG 目標

重點策略為強化 ESG 推動並因應 MSCI ESG 評等重點加強、精進中英文官網內容即時與透明、依高階主管當責之 ESG 關鍵議題連動。

- ① MSCI ESG 評等兩階段達到 AAA（2025 年 AA）
- ② 高階經理人變動薪酬 30% 與 ESG 指標相連結（2025 年）

金管會公布綠色金融行動方案2.0

2020/8/18



推動重點4

加強金融機構因應氣候變遷風險

由董事會及管理
階層向下推動



分析氣候變遷的影響
並採取因應措施



金管會公布公司治理3.0

2020/8/25

● 強化上市櫃公司ESG資訊揭露



2021

2022

2023

參考TCFD
揭露

⊙蒐集國外規範
研議

⊙修訂相關規章
及訂定參考範例

編製2022年報告書
之上市櫃公司適用

參考SASB
揭露

⊙蒐集國外規範
研議

⊙修訂相關規章
及訂定參考範例

編製2022年報告書
之上市櫃公司適用

擴大報告書編
製範圍

⊙修訂相關規章

擴大資本額20億以上
之上市櫃公司適用

擴大第三方驗
證範圍

⊙修訂相關規章

金融保險、化工等
上市櫃公司適用

報告書更名及
發布英文版

⊙修訂相關規章及
評鑑指標

上市櫃公司編製永續
報告書適用

金融基礎

綠色金融

運用金融量能 引導淨零轉型

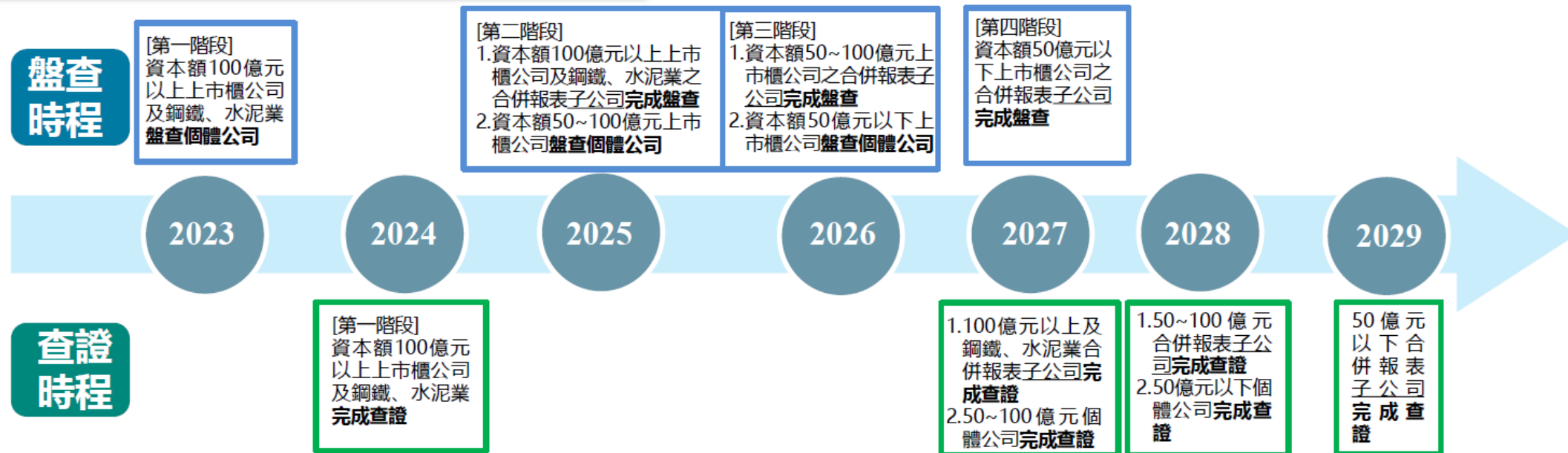
核心策略

- 有效資訊揭露促進適當的企業決策
- 驅動金融業因應氣候變遷之風險並掌握商機
- 運用市場機制引導經濟邁向永續發展



上市櫃公司永續發展路徑圖

協助企業及早因應與訂定減碳目標



金管會催動ESG 五路並進

2021-11-13 經濟日報

COP26氣候峰會正在進行，台灣不能缺席永續潮流。金管會主委黃天牧昨（12）日強調，金管會要用五大面向，催動台灣成為ESG模範生，包含：認識風險、揭露資訊、落實議和、建立台灣自己追尋永續的模式、推動永續成為跨國溝通的橋樑。五大面向的執行核心，將從金融業出發，由自身做起，到影響台灣企業。

黃天牧談台灣永續

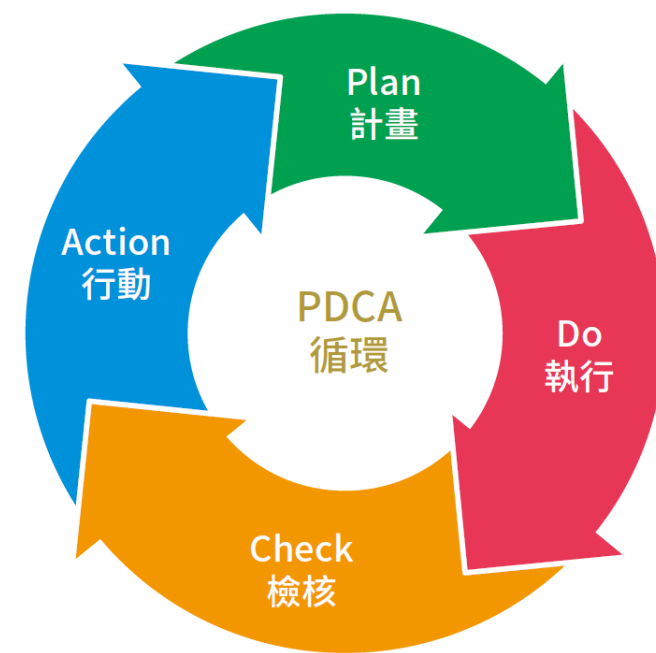
| 永續談話重點 | 談話內容 |
|-----------------|--|
| ESG三大價值 | 永續是可追求的普世價值、人類面臨的共同問題要解決需要永續、永續對金融業考驗競爭力 |
| 五大面向在台推動ESG | 認識風險、揭露資訊、落實議和、建立台灣自己追尋永續的模式、推動永續成為跨國溝通的橋樑 |
| ESG要怎麼發揮效益？ | 從下而上，而非由上而下 |
| 台灣怎麼領先成為ESG模範生？ | 取得領先的秘訣就是從現在開始 |

資料來源：採訪整理

楊筱筠 / 製表

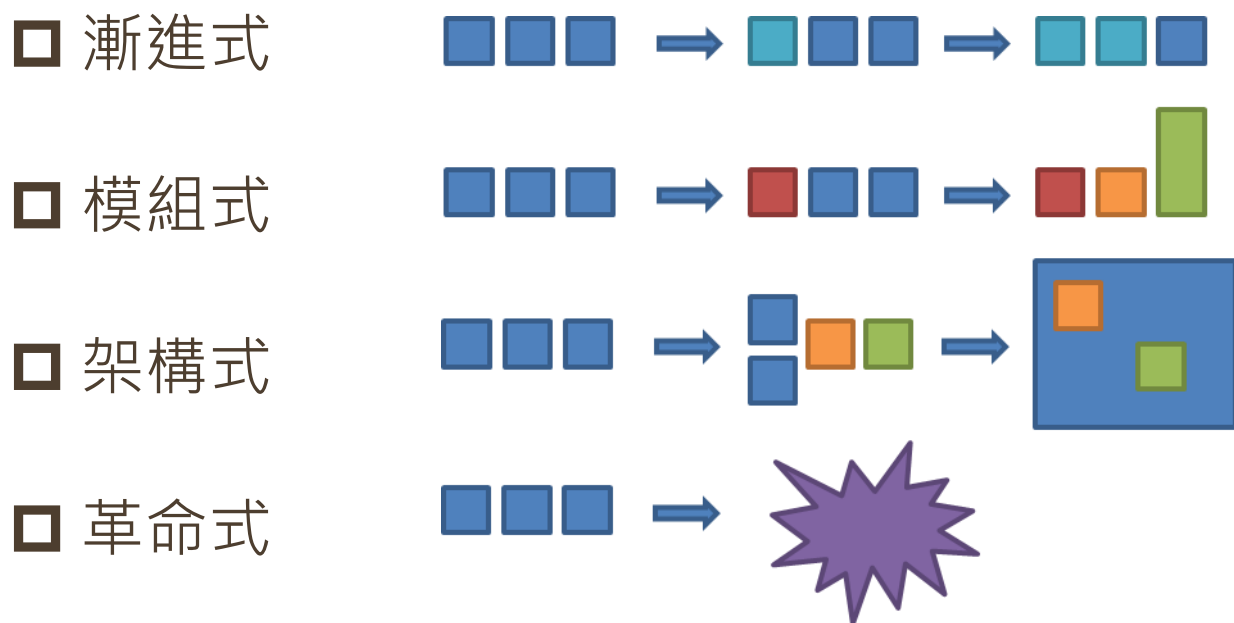
企業永續管理的基本思維

- ◆ 企業以**營利**為目的，然而永續是整體方向，包容發展(*inclusive development*)是新的原則
- ◆ **績效**需可量測或分析
- ◆ 應用「**持續改善**」的PDCA管理循環
- ◆ 良性有效的**溝通**是成功的關鍵
- ◆ **GRI** 永續報告的經濟、環境、社會考量的精神與項目是重點
- ◆ **SDGs**是到2030年前的全球溝通語言



企業永續強調創新

- ◆ 社會創新為核心思維，創新是差異與領先的機會
- ◆ 綠色創新、綠色企業是發生中實務
- ◆ 創新的型態(Handerson and Clark, 1990)



9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE

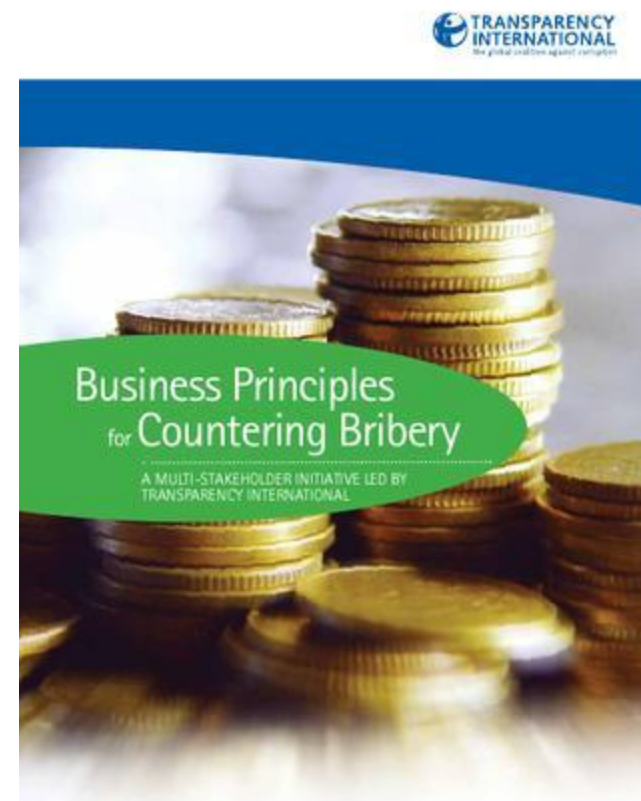


9 產業創新與
基礎設施



企業永續強調透明誠信

- ◆ 資訊透明與揭露是誠信的基礎
- ◆ 量化數據需透過第三方確信(assurance)
- ◆ 誠信行為是法令要求的
- ◆ 賄賂等行為在民間公司同樣禁止
 - 國際透明組織：商業反賄賂守則
- ◆ 「上市上櫃公司誠信經營原則」等規範可參考



企業永續強調社會包容（共融）

- ◆ 包容(inclusion)是永續發展的關鍵思維
- ◆ 社會包容（或「共融」）是企業永續中社會績效的主體
- ◆ 聯合國全球盟約計畫(UN Global Compact)
 - 人權
 - 勞工標準
 - 環境
 - 反腐敗



危機辨識：投資黑名單

| Exclusion category: | |
|--|-------------|
| Conduct-based exclusion - Environment | 18 |
| Conduct-based exclusion - Corruption | 10 |
| Conduct-based exclusion - Human Rights and International Law | 37 |
| Tobacco | 24 |
| Controversial weapons | 25 |
| Climate - Coal | 124 |
| Climate - Lobbying | 6 |
| Climate - Oilsand | 9 |
| Unsustainable Palmoil | 11 |
| Cannabis | 1 |
| Total number of companies | 246* |
| No. of companies on observation list | 1 |



**Companies may be excluded on the basis of several criteria.*

| Exclusion category: | |
|--|-------------|
| Conduct-based exclusion - Environment | 18 |
| Conduct-based exclusion - Corruption | 10 |
| Conduct-based exclusion - Human Rights and International Law | 37 |
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| Unsustainable Palmoil | 11 |
| Cannabis | 1 |
| Total number of companies | 246* |
| No. of companies on observation list | 1 |

*Companies may be excluded on the basis of several criteria.

- Conduct-based exclusion - Environment**
- AngloGold Ashanti
 - Barrick Gold Corp
 - Centrals Eléctricas Brasileiras SA
 - Enbridge Energy
 - Energy Transfer Partners
 - Glencore PLC
 - Grupo Mexico
 - Marathon Petroleum Corp
 - Metallurgical Corporation of China
 - MMC Norilsk Nickel
 - Phillips 66
 - SK Holdings Co Ltd
 - Southern Copper Corp
 - Tokyo Electric Power
 - Vale SA
 - Vedanta Ltd
 - Volkswagen AG
 - Zijin Mining Group Co

- Conduct-based exclusion - Corruption**
- China Railway Group
 - Gerdau SA - Spon
 - JBS SA
 - Korea Electric Power
 - Lotte Chemical Corp
 - Novartis AG
 - Olympus Corp
 - Teva Pharmaceutical Industries Ltd
 - Wirecard AG
 - ZTE Corp

- Conduct-based exclusion - Human Rights and International Law**
- AES Corp
 - Alstom
 - AviChina Industry & Technology Co. Ltd.
 - Bank Hapoalim
 - Bank Leumi Le-Israel
 - Bayer AG
 - Cemex Cpo
 - Centrals Eléctricas Brasileiras SA
 - Dongfeng Motor Group Co Ltd
 - Elbit Systems Ltd
 - Enbridge Energy
 - Enel SpA
 - Energy Transfer Partners
 - General Electric Co PLC
 - General Motors Co
 - Glencore PLC
 - Grupo Mexico
 - Heidelberger Zement
 - Israel Discount Bank
 - Johnson & Johnson
 - Marathon Petroleum Corp
 - Mizrahi Tefahot Bank Ltd
 - Motorola Solutions
 - Oil & Natural Gas Corp
 - Petrochina Co
 - Phillips 66
 - Posco
 - Severstal
 - Siemens Energy AG
 - Siemens Gamesa Renewable Energy SA
 - Southern Copper Corp
 - TC Energy
 - Turkcell İletişim Hizmetleri
 - Universal Health Services Inc
 - Vedanta Ltd
 - Walmart Inc
 - ZTE Corp

- Japan Tobacco
- KT&G Corp
- Lawson
- Nolato AB
- Phillip Morris International
- President Chain Store Corp
- Reinet Investments SCA
- RLX Technology Inc
- Seven and I Holdings
- Smoore International Holdings Ltd
- Swedish Match

- Controversial weapons**
- Airbus SE
 - BAE Systems plc
 - Boeing Co.
 - Booz Allen Hamilton Holding Corp
 - Brookfield Asset Management Inc.
 - China Shipbuilding Industry
 - Elbit Systems Ltd
 - Fortive Corp
 - General Dynamics Corp
 - Hanwha Corp
 - Honeywell International
 - Huntington Ingalls Industries Inc
 - Jacobs Engineering Group
 - L3Harris Technologies, Inc.
 - Larsen & Toubro Ltd
 - Leidos Holdings Inc.
 - Lockheed Martin
 - Northrop Grumman Corporation
 - Raytheon Technologies Corp
 - Rolls-Royce Holdings PLC
 - Safran SA
 - Spirit AeroSystems Holdings Inc
 - Oil & Natural Gas Corp
 - Textron Inc
 - Thales
 - Wartsila Oyj Abp

- Climate - Coal**
- Aboitiz Equity Ventures Inc
 - Aboitiz Power Corp
 - Adani Enterprises Limited
 - Adani Ports & Special Economic Zone Ltd
 - Adani Power Ltd
 - Adani Transmission Limited
 - Adaro Energy Tbk
 - AES Corp
 - African Rainbow Minerals Ltd
 - AGL Energy Limited
 - Alliant Energy Corp
 - Ameren Corp
 - American Electric Power Inc
 - Anglo American Plc
 - Astra International
 - BHP Group Ltd
 - BHP Group Plc
 - Black Hills Corp
 - CenterPoint Energy Inc
 - CEZ AS
 - China Longyuan Power Group Corporation Limited
 - China Power International Development Ltd
 - China Resources Power Holdings
 - China Shenhua Energy
 - Chubu Electric Power Company Inc.
 - Chugoku Electric Power
 - CLP Holdings
 - CMS Energy Corp
 - Coal India Ltd
 - Dominion Energy Inc
 - DTE Energy Corp
 - Duke Energy
 - Electricity Generating PCL
 - Emera Inc
 - Enea S.A.
 - Enel Chile SA
 - Enel Generacion Chile S.A.
 - Energia SA
 - Eneva S.A.
 - Engie Energia Chile S.A.
 - Energy Corporation
 - Evergy Inc.
 - Evraz Plc
 - Exxaro Resources
 - FirstEnergy Corp
 - Formosa Chemicals & Fibre Corporation
 - Formosa Petrochemical Co
 - Fortis Inc
 - Global Power Synergy Public Company Limited
 - Guangdong Electric Power Development Co., Ltd.
 - Guangdong Investment
 - Guanghui Energy Co Ltd
 - Hidill Industry International Development Limited
 - HK Electric Investments & HK Electric Investments Ltd
 - Hokkaido Electric Power Company, Incorporated
 - Hokuuriku Electric Power Company
 - Huadian Power International Corp Ltd
 - Huaneng Power International
 - Idemitsu Kosan
 - Inner Mongolia Junzheng Energy & Chemical Industry Group Co Ltd
 - Jastrzebska Spolka Weglowa SA
 - Jindal Steel & Power Limited
 - Kansai Electric Power Company Inc.
 - Korea Electric Power
 - Kyushu Electric Power
 - Luenmei Quantum Co Ltd
 - Manila Electric Company
 - Mechel PAO
 - Metro Pacific Investments Corp
 - Mitsui & Co., Ltd.
 - Nisource Inc.
 - NRG Energy
 - NTPC Ltd
 - OGE Energy Corp
 - Origin Energy
 - Peabody Energy Corporation
 - PGE SA
 - Pinnacle West Capital
 - Polske Gornictwo Naftowe i Power Assets Holdings Ltd



| | |
|-------------|----|
| Environment | 18 |
| Corruption | 10 |

- PPL Corp
- PT Indo Tambangraya Megah Tbk
- Public Joint Stock Company Inter RAO UES
- Public Joint Stock Company Raspadskaya
- Public Joint-Stock Company Federal Hydro-Generating Company - RusHydro
- Public Joint-Stock Company Unipro
- Public Power Corporation S.A.
- Ratch Group PCL
- Reliance Power Limited
- RWE AG
- San Miguel Corporation
- Sasol Ltd
- SDIC Power Holdings Co Ltd
- Shaanxi Coal Industry Co Ltd
- Shanghai Electric Power Company Limited
- Shanxi Lu'an Environmental Energy Development Co Ltd
- Shanxi Meijin Energy Co Ltd
- Shanxi Xishan Coal and Electricity Power Co. Ltd.
- Shenergy Company
- Shenzhen Energy Group
- Shikoku Electric Power
- Shougang Fushan Resources Group Limited
- South32 Ltd
- Southern Company
- SunCoke Energy, Inc.
- Taiwan Cement Corp
- TAJURON Polska Energia S.A.
- TBEA Co., Ltd.
- Teck Resources Ltd
- Tenaga Nasional
- Tohoku Electric Power Co
- Tokyo Electric Power
- Uniper SE
- United Tractors
- Vattenfall AB
- Vedanta Ltd
- Vistra Energy Corp
- Washington H Soul Pattinson & Co Ltd

- Whitehaven Coal Limited
 - Wisconsin Energy Corp
 - Xcel Energy
 - Yanzhou Coal Mining Co
 - YTL Corporation Berhad
 - Zhejiang Zheneng Electric Power Co., Ltd.
- Climate - Lobbying**
- BASF SE
 - Chevron Corp
 - Exxon Mobil Corp.
 - Rio Tinto Ltd
 - Rio Tinto PLC
 - Southern Company
- Climate - Oilsand**
- Athabasca Oil Corp
 - Canadian Natural Resources
 - Cenovus Energy Inc
 - ConocoPhillips
 - Imperial Oil Ltd
 - MEG Energy Corp

- Suncor Energy
 - Teck Resources Ltd
- Unsustainable Palmoil**
- Astra International
 - Cargill Inc
 - Genting BHD
 - Genting Plantations
 - HAP Seng Consolidated Bhd
 - Indofood Sukses
 - IOI Corporation
 - Kuala Lumpur Kepong
 - Posco
 - Sime Darby
 - Sime Darby Plantation Bhd
- Cannabis**
- Canopy Growth Corp
- Observation list**
- Swedbank AB

Last year's exclusions that are no longer part of our investment universe and therefore are no longer monitored by Storebrand.

- Husky Energy (Climate - Oilsand)
- Japan Petroleum Exploration Co Ltd (Climate - Oilsand)
- Sembcorp Industries (Climate - Coal)
- Daewoo International Corp (Conduct-based: Human Rights, Unsustainable Palmoil)
- Electric Power Development (Climate - Coal)
- Hangzhou Hikvision Digital Technology Co Ltd (Conduct-based: Human Rights / Observation list)
- IJM Corporation (Unsustainable Palmoil)
- INNER MONGOLIA YITAI B (Climate - Coal)
- Leonardo SpA (Conduct-based: Corruption, Controversial Weapons)
- Shanghai Industrial Holdings (Tobacco)
- Cronos Group Inc (Cannabis)
- Dalcel Corp (Tobacco)
- FamilyMart (Tobacco)
- GD Power Development (Climate - Coal)
- Hanjaya Mandala Sampoerna Tbk PT (Tobacco)
- Hubei Energy Group Co Ltd (Climate - Coal)
- Inner Mongolia Mengdian
- Huaneng Thermal Power Corporation Limited (Climate - Coal)
- DXC Technology Co (Human Rights)
- Frist solar Inc (Human Rights)

ESG六大趨勢

MSCI 摩根史坦利, 2017

ESG成為績效關鍵指標

亞洲市場重視ESG的職責

ESG & PERFORMANCE

STEWARDSHIP
IN ASIA

WATER

LONG TERM

從法規風險進入實質風險

關注長期發展趨勢

SUSTAINABLE
DEVELOPMENT

GREEN FINANCE IN
EMERGING MARKETS

SDG成為新的溝通語言

中國與印度的綠色金融發展

ESG五大趨勢

MSCI 摩根史坦利, 2018

ESG加速融入固定收入投資

超越永續的
企業資訊揭露

CORPORATE
DISCLOSURE

ESG & FIXED
INCOME

EMERGING
MARKETS

ESG在新興市場
中扮演重要角色

THE YEAR OF
THE HUMAN

尋找高階的人力與能力

CLIMATE SCENARIO
TESTING

與氣候變遷情境結合



ESG五大趨勢

MSCI 摩根史坦利, 2019



ESG五大趨勢

MSCI 摩根史坦利, 2020

Climate change innovators: spotting the sleeping giants

氣候變遷帶來創新的機會

Re-valuing real estate: investing in the eye of the hurricane

天災讓不動產重新評價



權益相關者資本主義

Keeping score on stakeholder capitalism: looking for accountability in all the new places

企業金融的新名詞：ESG

New terms for capital: ready or not, here comes ESG

重新定義人力資源

The new human capital paradox: juggling layoffs and shortages

ESG五大趨勢

MSCI 摩根史坦利, 2021




Climate Reality Bites

氣候變遷具真實破壞力



ESG Investment Finds its Footing

ESG投資發展出基準




Investors Tackle the Biodiversity Crisis

投資者面對生物多樣性危機



The ESG Data Deluge

ESG資料爆量



Social Inequalities Test Investors' Creativity

社會不平等考驗投資者的創意

ESG三大趨勢/十大議題

MSCI 摩根史坦利, 2022

Climate as First Among Equals

氣候在所有議題中居首



The New 'Amazon Effect': Corporates Pushing Corporates for Net-Zero Supply Chains



Private-Company Emissions Under Public Scrutiny



The Coal Conundrum: Rethinking Divestment



No Planet B: Financing Climate Adaptation

The Mainstreaming of ESG

ESG主流化



Greenwashing Recedes as Common ESG Language Emerges



Regulation at a Crossroads: Convergence or Fragmentation?



Putting ESG Ratings in Their Rightful Place

Emerging Risks and Opportunities

新興風險與機會



Coffee vs Burgers? Biodiversity and The Future of Food



Bacteria Rising: Another Health Crisis Looms



Just Transition: Finding the Nexus of Need and Investability

ESG的三個價值

◆ 全面與整合

□ 永續發展=經濟+社會+環境+文化+...



◆ 科學與透明

- 減碳與永續策略須以科學為基礎
- 資訊揭露與企業核心倫理透明化



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

◆ 本業與擴展

- 超越捐款與公益，結合本業的產品、服務、通路、據點、人脈
- 外在策略與企業核心倫理結合



ESG的價值主張與內涵非常關鍵

◆ 結合本業是王道

□ ESG的題材選擇與連結本業論述非常關鍵

- 合理連結本業：創意 + 關懷
- 無法連結本業：漂綠

□ 權益相關者資本主義(stakeholder capitalism)是思考議題的好方法

需持續與時俱進，全球與全國規範一直在變

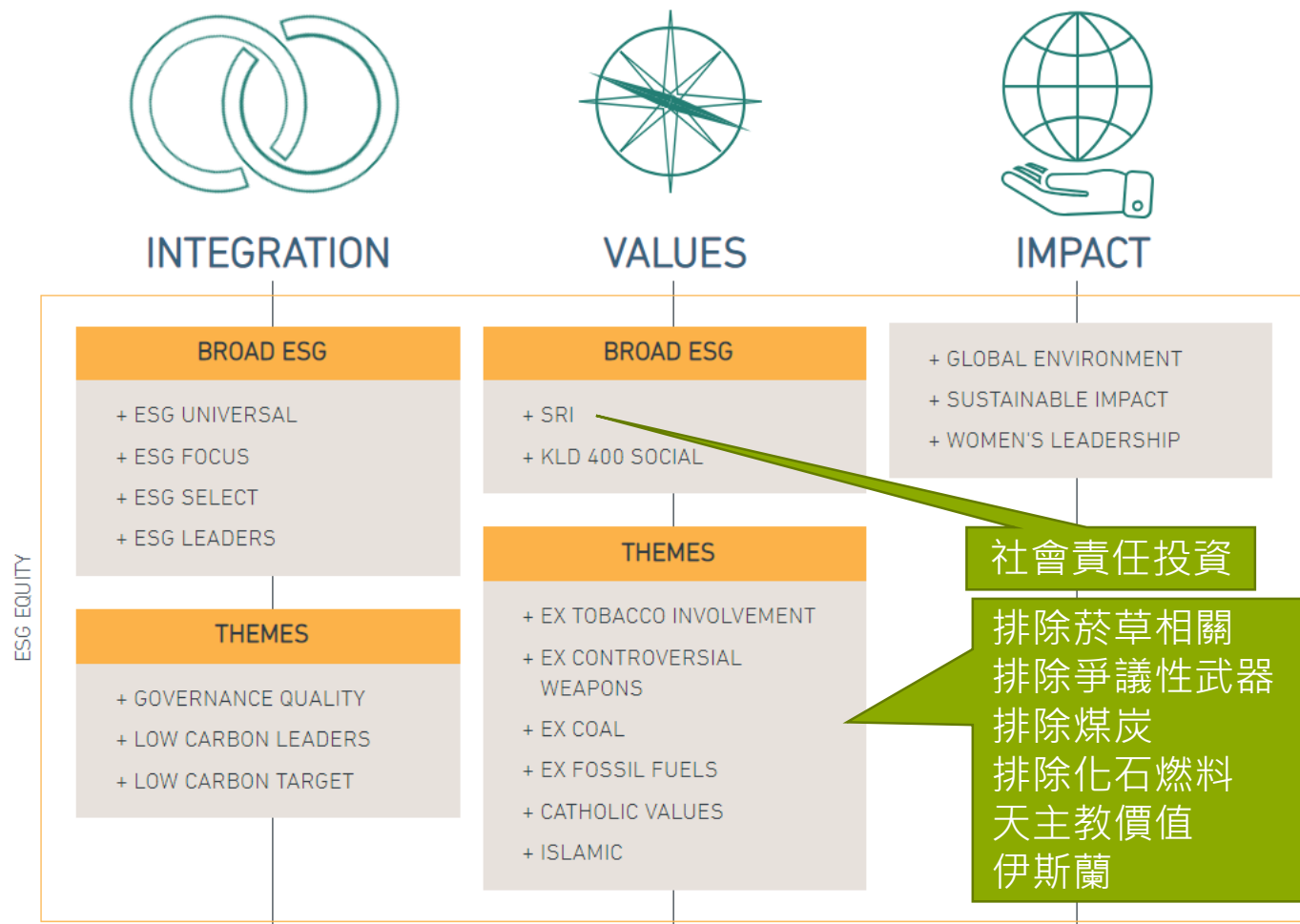


ESG為整理考量
ESG如何衡量？

ESG怎麼衡量與判斷？

摩根史坦利ESG指數

MSCI ESG Indexes



MSCI ESG Rating

- ◆ 包括在E, S, G三面向一共37個關鍵議題(key issues)
- ◆ E (環境) 方面包括氣候變遷、自然資源、污染與廢棄物、環境機會等四個主題(themes)與11個關鍵議題(key issues)



MSCI ESG Rating 結構

| 3 Pillars | 10 Themes | 37 ESG Key Issues | |
|-------------|-----------------------------|---|--|
| Environment | Climate Change | Carbon Emissions Product Carbon Footprint | Financing Environmental Impact Climate Change Vulnerability |
| | Natural Resources | Water Stress Biodiversity & Land Use | Raw Material Sourcing |
| | Pollution & Waste | Toxic Emissions & Waste Packaging Material & Waste | Electronic Waste |
| | Environmental Opportunities | Opportunities in Clean Tech Opportunities in Green Building | Opp's in Renewable Energy |
| Social | Human Capital | Labor Management Health & Safety | Human Capital Development Supply Chain Labor Standards |
| | Product Liability | Product Safety & Quality Chemical Safety Financial Product Safety | Privacy & Data Security Responsible Investment Health & Demographic Risk |
| | Stakeholder Opposition | Controversial Sourcing | |
| | Social Opportunities | Access to Communications Access to Finance | Access to Health Care Opp's in Nutrition & Health |
| Governance | Corporate Governance* | Board* Pay* | Ownership* Accounting* |
| | Corporate Behavior | Business Ethics Anti-Competitive Practices Tax Transparency | Corruption & Instability Financial System Instability |

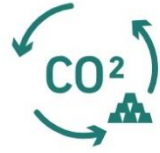
MSCI ESG Indexes

環境面向的主題與關鍵議題

CLIMATE CHANGE



CARBON EMISSIONS



PRODUCT CARBON FOOTPRINT



FINANCING ENVIRONMENTAL IMPACT



CLIMATE CHANGE VULNERABILITY

NATURAL RESOURCES



WATER STRESS



BIODIVERSITY AND LAND USE



RAW MATERIAL SOURCING

POLLUTION & WASTE



TOXIC EMISSIONS AND WASTE



PACKAGING MATERIAL & WASTE



ELECTRONIC WASTE

ENVIRONMENTAL OPPORTUNITIES



OPPORTUNITIES IN CLEAN TECH



OPPORTUNITIES IN GREEN BUILDING



OPPORTUNITIES IN RENEWABLE ENERGY

DJSI 道瓊永續指數 **Dow Jones Sustainability Indices**

- ◆ 全球第一個永續發展指數，每年會彙整年度評鑑結果，推出永續指數。
- ◆ 以企業永續評鑑法（**Corporate Sustainability Assessment, CSA**），從經濟、社會及環境三個方面（**ESG**）評價企業永續發展能力。
- ◆ 每年邀請全球數千家企業進行評比，依各產業永續發展表現得分最高的 10% 將入選 DJSI 指數系列成分股。

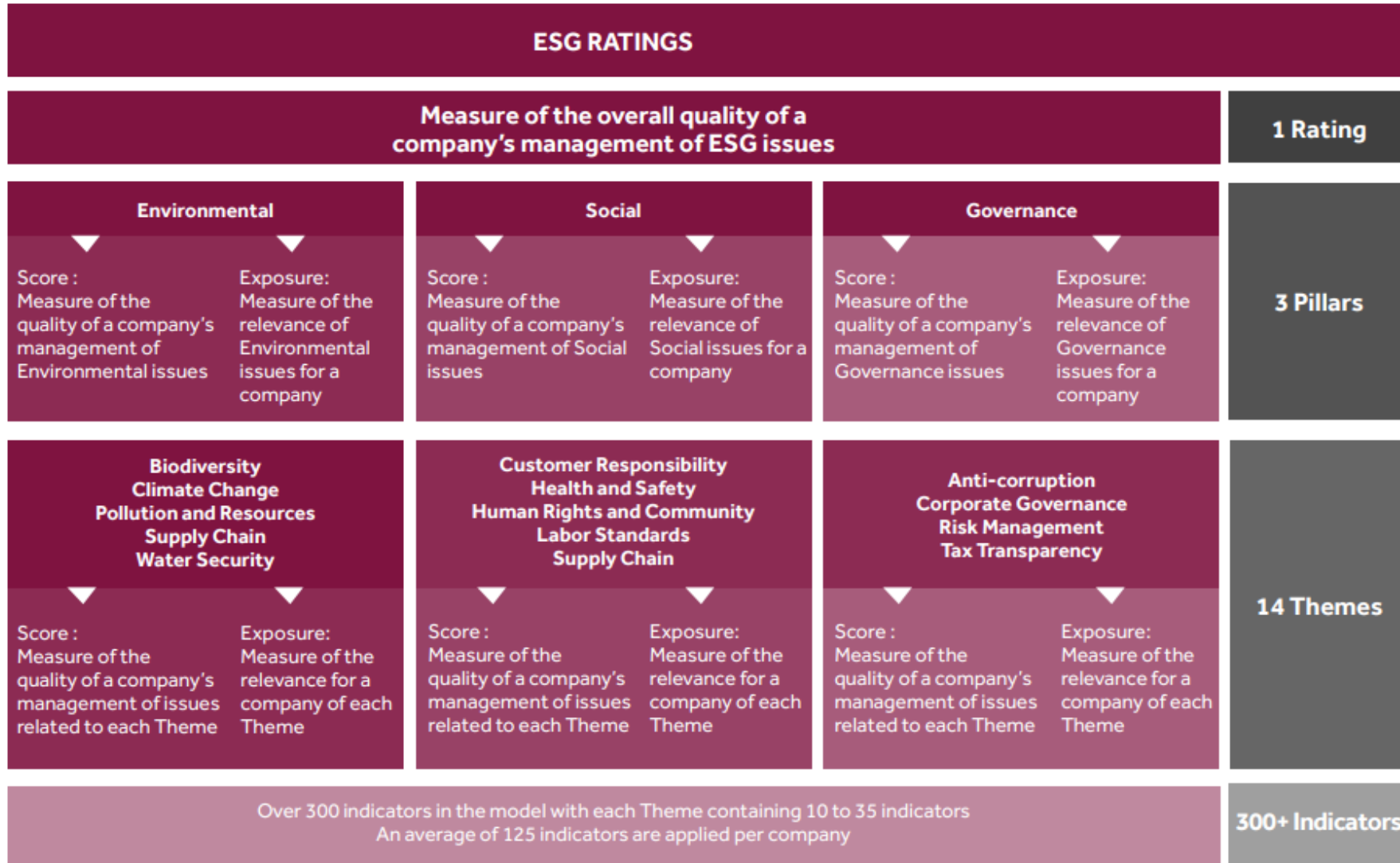
| 面向 | 關鍵題組 | |
|----|---|---|
| 經濟 | <ol style="list-style-type: none"> 1. 公司治理 2. 風險及危機管理 3. 重大性議題 4. 商業行為守則 5. 供應鏈管理 | <ol style="list-style-type: none"> 6. 客戶關係管理 7. 政策影響 8. 稅務策略 9. 信息安全 / 網絡安全與系統可用性 |
| 環境 | <ol style="list-style-type: none"> 1. 環境報告書 2. 環境政策及管理系統 3. 營運能源效率 4. 氣候策略 | |
| 社會 | <ol style="list-style-type: none"> 1. 社會報告書 2. 勞工實務指標 3. 人權 4. 人力資本發展 5. 企業公民與慈善 6. 人才吸引與保留 | |

FTSE ESG 富時永續指數

- ◆ FTSE ESG 指數系列(Index Series)旨在幫助投資者在保持行業中立的前提下，為其ESG投資提供一個廣泛的基準。
- ◆ 在E,S,G三面向共分14個主題(themes)，每個主題包含10到35個指標。
- ◆ E (環境) 方面包括5類
 - 生物多樣性
 - 氣候變遷
 - 污染與資源
 - 供應鏈
 - 水安全



FTSE ESG Ratings 結構



美國永續會計標準委員會基金會

Sustainability Accounting Standards Board (SASB) Foundation

◆ 重要性原則地圖(重大性矩陣)(materiality map)



SASB Materiality Map®

SASB's Materiality Map® identifies sustainability issues that are likely to affect the financial condition or operating performance of companies within an industry. In the left-hand column, SASB identifies 26 sustainability-related business issues, or General Issue Categories, which encompass a range of Disclosure Topics and their associated Accounting Metrics that vary by industry. For example, the General Issue Category of Customer Welfare encompasses both the Health and Nutrition topic in the Processed Foods industry and the Counterfeit Drugs topic in the Health Care Distributors industry. For commercial use terms of the Materiality Map, [please contact us](#).

Sector Level Map

- Issue is likely to be material for more than 50% of industries in sector
- ▒ Issue is likely to be material for fewer than 50% of industries in sector
- Issue is not likely to be material for any of the industries in sector

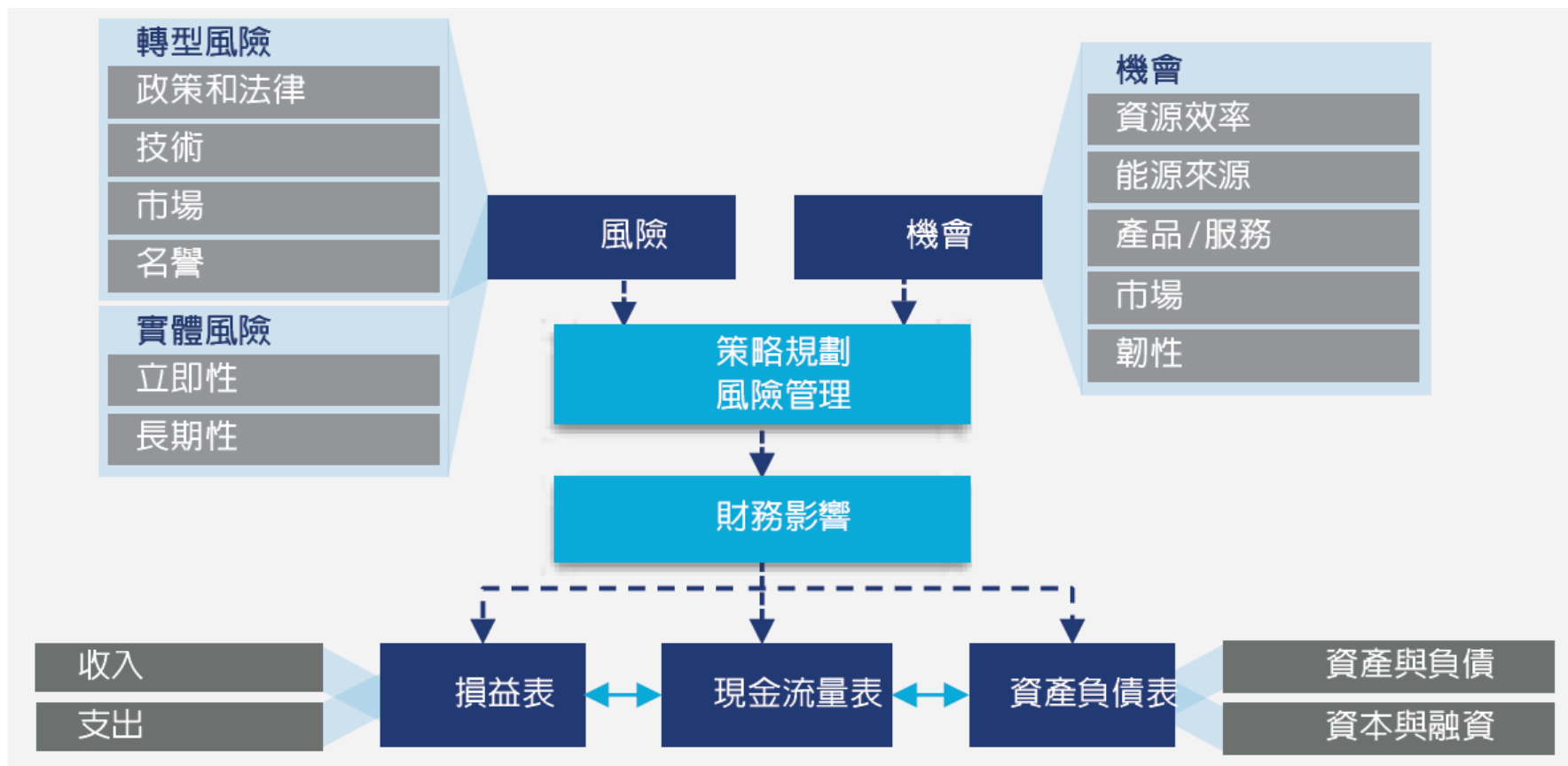
Industry Level Map

- Not likely a material issue for companies in the industry
- Likely a material issue for companies in the industry

| | | Consumer Goods | Extractives & Minerals Processing | Financials | Food & Beverage | Health Care | Infrastructure | Renewable Resources & Alternative Energy | Resource Transformation | Services | Technology & Communications | Transportation |
|-----------------------------|--|-----------------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|--|-------------------------|-----------------|-----------------------------|-----------------|
| Dimension | General Issue Category ^① | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand | Click to expand |
| Environment | GHG Emissions | | | | | | | | | | | |
| | Air Quality | | | | | | | | | | | |
| | Energy Management | | | | | | | | | | | |
| | Water & Wastewater Management | | | | | | | | | | | |
| | Waste & Hazardous Materials Management | | | | | | | | | | | |
| Social Capital | Ecological Impacts | | | | | | | | | | | |
| | Human Rights & Community Relations | | | | | | | | | | | |
| | Customer Privacy | | | | | | | | | | | |
| | Data Security | | | | | | | | | | | |
| | Access & Affordability | | | | | | | | | | | |
| Human Capital | Product Quality & Safety | | | | | | | | | | | |
| | Customer Welfare | | | | | | | | | | | |
| | Selling Practices & Product Labeling | | | | | | | | | | | |
| | Labor Practices | | | | | | | | | | | |
| Business Model & Innovation | Employee Health & Safety | | | | | | | | | | | |
| | Employee Engagement, Diversity & Inclusion | | | | | | | | | | | |
| | Product Design & Lifecycle Management | | | | | | | | | | | |
| | Business Model Resilience | | | | | | | | | | | |
| Leadership & Governance | Supply Chain Management | | | | | | | | | | | |
| | Materials Sourcing & Efficiency | | | | | | | | | | | |
| | Physical Impacts of Climate Change | | | | | | | | | | | |
| | Business Ethics | | | | | | | | | | | |
| Leadership & Governance | Competitive Behavior | | | | | | | | | | | |
| | Management of the Legal & Regulatory Environment | | | | | | | | | | | |
| | Critical Incident Risk Management | | | | | | | | | | | |
| | Systemic Risk Management | | | | | | | | | | | |

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氣候相關財務揭露TCFD創造 企業對於環境專長的直接需求



ESG需成為正面論述

SPRING 2013 VOL. 54 NO. 3

MIT Sloan
Management Review

- CSR作為透過ESG框架處理，架構更為清晰
- CSR作為可能成為企業永續的加分項，也可能成為「漂綠」的象徵
- 「**結合本業**」是避免成為「**漂綠**」的重要因素
- 呼應永續發展是論述的重點

趨勢：CSR的說法正在快速過時中...

Intelligence

Communicating Corporate Social Responsibility to a Cynical Public

A brief discussion of seven lessons companies can learn to effectively communicate CSR achievements without being accused of "greenwashing," by Laura Illia, Stelios C. Zylidopoulos, Stefania Romenti, Belén Rodríguez-Cánovas and Almudena González del Valle Brena

Please note that gray areas reflect artwork that has been intentionally removed. The substantive content of the article appears as originally published.

REPRINT NUMBER 54301



聯合國設反漂綠高標 連台積電都難過關

聯合報 2022-11-14

- ◆ **聯合國**第27屆氣候峰會 ([COP27](#)) 期間，聯合國「反漂綠高階專業小組」公布一份「反漂綠」準則。這份取名為「誠信第一」 (Integrity Matters) 的報告，列出十項具體建議，包括**減碳**目標設定、減碳成果計算方式、零碳轉型計畫的公開項目，也包括企業遊說行為及公正轉型的社會責任等。
- ◆ 相關建議是確保地方政府、私部門對淨零轉型的宣示有所作為，而非塑造「永續企業」的假象。聯合國為「漂綠」畫出明確紅線，但這也是非常高標準的紅線。
- ◆ 古特瑞斯在「反漂綠高階專業小組」發表「誠信第一」報告時強調，「我們絕不接受假的淨零承諾，那是『漂綠』。」如今聯合國推出反漂綠準則，讓地方政府、私部門有了一致的檢核標準，以確保淨零轉型計畫夠具體、可落實，否則即為「漂綠」。



Recommendation 1

Announcing a Net Zero Pledge

Recommendation 2

Setting Net Zero Targets

Recommendation 3

Using Voluntary Credits

Recommendation 4

Creating a Transition Plan

Recommendation 5

Phasing Out of Fossil Fuels and Scaling Up Renewable Energy

Recommendation 6

Aligning Lobbying and Advocacy

Recommendation 7

People and Nature in the Just Transition

Recommendation 8

Increasing Transparency and Accountability

Recommendation 9

Investing in Just Transitions

Recommendation 10

Accelerating the Road to Regulation

歐盟永續金融分類標準規則 架構



Taxonomy Technical Report

June 2019

- 說明：從政策和投資角度，述明歐盟分類法的理由，發展，以及歐洲永續金融的作用和重要性
- 方法論：為了立法提案中氣候變遷減緩、調適目標、實質貢獻、無重大損害等目標，制定技術篩選標準的方法
- 分類用戶和案例分析：為分類法的潛在使用者提供指南，包括案例研究
- 經濟影響：提供技術小組對建立分類法可能產生的經濟影響分析

永續分類法揭露原理原則

歐盟或我國永續分類法

採用科學標準界定出，對環境目標有重大貢獻的經濟活動，進行分類

提出企業永續報告書指令

歐盟的CSRD、我國的永續金融2.0等指令要求需發行永續報告書的公司，在報告書中揭露關於氣候與永續發展相關的充足資訊

提出永續金融揭露規則

歐盟的SFDR、我國對於ESG揭露的指數要求要求以永續金融為名銷售金融產品時，必須揭露公司層面和金融商品層面的永續資訊



企業

企業揭露環境資訊



銀行提供資金給企業



銀行

銀行揭露公司與金融商品的永續資訊



投資人向銀行購買金融商品



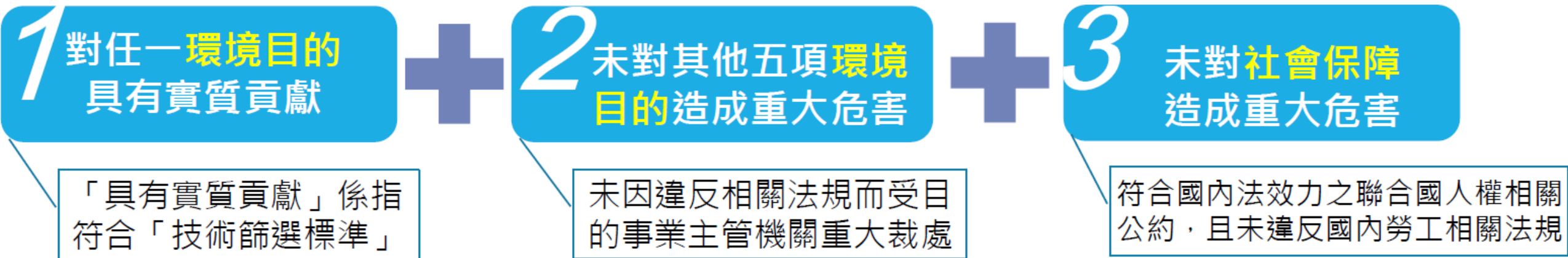
投資人

公告：金管會-永續經濟活動認定參考指引

- 金管會與環保署、經濟部、交通部、內政部共同公告「永續經濟活動認定參考指引」鼓勵金融業協助企業朝永續減碳轉型。
- 該指引先就「氣候變遷減緩」環境目的訂定「具實質貢獻之技術篩選標準」且對其他環境目的如氣候變遷調適、水資源保護等及社會保障「未造成重大危害」為原則
- 推動初期先以上市櫃公司為主，鼓勵其自願揭露營運主要經濟活動或專案項目「適用」與「符合」該指引之情形、有無具體改善或轉型計畫，以及判斷其主要經濟活動之永續程度分為**符合**、**努力中**、**改善中**、**不符合**及**不適用**五類。金管會亦期待非上市櫃公司自願揭露相關資訊，俾利投資人及金融機構參考。
- 為發揮金融的影響力引導產業淨零轉型，金管會鼓勵金融機構投融資或金融商品有對外標示「**綠色**」、「**ESG**」或「**永續**」等概念者，可參考「永續經濟活動認定參考指引」進行投融資評估及決策、商品設計及與企業議合，協助企業朝永續發展及減碳轉型。

經濟活動認定為「永續」的原則

一般經濟活動同時符合下列3項條件，始稱為「永續」：



6大環境目的

1. 氣候變遷減緩
2. 氣候變遷調適
3. 水及海洋資源之永續利用及保護
4. 轉型至循環經濟
5. 污染預防與控制
6. 生物多樣性及生態系統之保護與復原

訂有技術篩選標準

*未因違反相關法規而受目的事業主管機關重大裁處

*未來將研訂技術篩選標準

適用該指引之經濟活動

類別

「適用本指引之經濟活動」

「符合本指引之經濟活動」 (永續經濟活動) 認定條件

一般經濟活動(共16項)

- ◆ **製造業(共2項)**：水泥生產；玻璃生產。
- ◆ **營造建築與不動產業(共7項)**：新建築物；既有建築物翻新；建築內高能源效率設備之安裝及維修；建築物或建築物內停車場的電動車充電站之安裝及維修；建築智慧能源管理系統之安裝及維修；再生能源科技設備之安裝及維修；建築物之收購與交易取得。
- ◆ **運輸與倉儲業(共7項)**：機車、客車與商用車運輸；客運汽車運輸；貨運汽車運輸；客運軌道運輸；支持低碳公路運輸及公共交通基礎設施；倉儲；低碳機場基礎設施。

同時符合3項條件：

1. 對「氣候變遷減緩」具有實質貢獻
2. 未對其他五項環境目的造成重大危害
3. 未對社會保障造成重大危害

前瞻經濟活動(共13項)

1. 再生能源的建置
2. 氫能技術研發及建設
3. 智慧電網及儲能技術研發及系統設置
4. 高能效設備製造與高能效技術相關運用
5. 低碳運輸技術相關運用
6. 行人步行與自行車專用之基礎設施相關運用
7. 軌道運輸基礎設施相關運用
8. 支持低碳水運之基礎設施
9. 碳捕捉、利用與封存(CCUS)技術之研發及創新
10. 提供建築節能成效之專業服務
11. 提供氣候變遷調適之工程及諮詢服務
12. 其他低碳及循環經濟技術相關運用
13. 節水、水資源循環利用或新興水源開發等設備或系統設置、技術開發及專業服務

1. 可直接視為對「氣候變遷減緩」具有實質貢獻。
2. 同時符合「未對其他環境目的及社會保障造成重大危害」。

什麼是GRI？

- 「全球永續性報告書協會」 (Global Reporting Initiative, GRI) 為1997年由美國「環境責任經濟聯盟」 (CERES) 以及「聯合國環境規畫署」 (UNEP) 共同成立。
- 由GRI發布的「永續性報告指南」 (Sustainable Reporting Guidelines) 其主要功能為上市上櫃企業欲揭露永續績效資訊時，報告書所使用的框架格式。

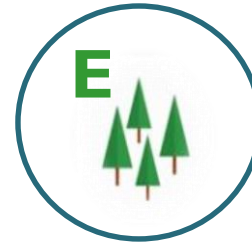


GRI 標準 (Standards) 架構

- 公司概況
- 永續發展策略及執行方式
- 公司治理
- 倫理與誠信
- 利害關係人溝通實務
- 組織內重大議題風險管理方式說明



經濟面 經濟績效、市場地位、間接經濟衝擊、採購實務、反貪腐、反競爭行為



環境面 物料、能源、水、生物多樣性、排放、廢汙水和廢棄物、遵循環境保護法、供應商環境評估



社會面 勞雇關係及管理、職業安全衛生、教育與訓練、多元化及機會均等、不歧視、結社自由、童工、強迫或強制勞動、保全實務、原住民權利、人權評估、當地社區、供應商社會評估、公共政策、顧客健康與安全、行銷與標示、客戶隱私、社會經濟法規遵循

資料來源：

<http://www.isoleader.com.tw/home/iso-coaching-detail/2284>

國際整合性報告書框架

International Integrated Reporting Framework

- 國際整合性報導委員會（IIRC）希望以一種更連貫、更具整合性的思維，進而推動財務穩定性和永續性。
- IR的目標：
 - 使企業資本和生產力配置更有效率；
 - 加強對財務、製造、人力、社會關係與自然之間相互依存性的理解；
 - 希望標竿企業透過報告影響更多其他企業仿效。

TOWARDS INTEGRATED REPORTING
Communicating Value in the 21st Century



Summary of Responses to the
September 2011 Discussion Paper
and Next Steps



6

CORPORATE
SUSTAINABILITY
MEGATRENDS

企業永續快速發展，每年持續改變
氣候變遷之後，生物多樣性成為新重點

企業永續 當前的 六大超級趨勢

企業永續大趨勢 I：氣候變遷就在這裡

Megatrend 1: Climate change

Climate change is felt globally as droughts, floods, heat waves (unfortunately this list goes on) increase in number and severity. Growing impacts will result in growing political and market pressure to demonstrate strong action on climate, both in terms of reducing greenhouse gas emissions and in adaptation to the risk to assets, supply chains and business models that follows with climate change.

Subtrends:

Science-based approach across value chain: climate profile of products will be assessed on the associated greenhouse gas emissions over full life cycle of product.

Rising cost of CO2 emissions: a growing number of CO2 pricing schemes increase prices for all raw materials based on oil or energy intensive processes.

Growing focus on climate risks and adaptation: better assessment of climate related risk makes it visible to companies and investors how their assets are exposed to the effects of climate change.

Climate change is here



6 CORPORATE
SUSTAINABILITY
MEGATRENDS

<https://nordicsustainability.com/corporate-sustainability-megatrends/>

企業永續大趨勢2：生物多樣性是下一件大事情

Biodiversity is
the next
big thing



6 CORPORATE
SUSTAINABILITY
MEGATRENDS

Megatrend 2: Biodiversity

The negative impact of human activity on ecosystems is increasingly clear, not just through the extinction of species, but also in terms of loss of livelihoods from e.g., fishing, forestry and farming. Companies will face tougher requirements to report on how their activities and products impact ecosystems, and the pressure to reduce harm and restore past damage will grow.

Subtrends:

Increased expectation for biodiversity-related data disclosure: biodiversity-related data disclosure is likely to mature in the coming years and stakeholders are likely to request fuller disclosure from companies of the impact on biodiversity from operations as well as products.

Biodiversity responsibility: showing responsibility for protecting and restoring biodiversity along full value chain is a growing trend with companies leading on sustainability.

<https://nordicsustainability.com/corporate-sustainability-megatrends/>

企業永續大趨勢3：資源加速匱乏中

Megatrend 3: Resource scarcity

A number of raw materials are under pressure due to increasing scarcity which is driven by reliance on depletable resources (e.g. virgin metals and fossil-based materials). Renewable resources (notably bio-based materials and recycled/secondary materials) are viable alternatives but are still not produced at the required volumes. As a result, increased raw material price pressure and volatility are expected for the coming years.

Subtrends:

Competition for replacement of oil-based raw materials: companies are looking for “non-fossil” alternatives to oil. This includes not just biobased which is a scarce resource, but also chemical recycling and raw materials based in CCU (Carbon Capture and Usage). However, demand is likely to outstrip supply in short to medium term.

Circular economy – own operations: rising prices on raw materials make more companies invest in circular economy initiatives within their operations. Most companies have so far only looked at packaging materials, but the product itself is next.

Circular economy – markets: B2B customers in many sectors share the ambition of becoming more circular businesses but often struggle expanding initiatives beyond packaging or operational waste. Enabling circularity with B2B customers is an untapped opportunity in many sectors.

Accelerating resource scarcity



6 CORPORATE
SUSTAINABILITY
MEGATRENDS

<https://nordicsustainability.com/corporate-sustainability-megatrends/>

企業永續大趨勢4：立法扮演關鍵角色

Legislation taking lead



6 CORPORATE
SUSTAINABILITY
MEGATRENDS

Megatrend 4: Legislation

With a sweeping range of legislation in areas from chemicals to circularity, the European Union has demonstrated that legislators are ready to put pressure on companies to become more sustainable. Expansion of responsibility to the value chain and more extensive reporting and regulation on environmental issues is the new order. Other regions are expected to follow, including USA and China, two regions where climate ambitions are growing substantially.

Subtrends:

Harmful substances: EU plans to move from risk based to hazard based assessments of chemicals, potentially limiting the use of a number of substances. Stronger regulation and definition of what constitutes essential use.

Stronger human rights due diligence: EU is working towards mandatory Human Rights due diligence in full value chain (The European Due Diligence Act).

Transparency: The introduction of the Corporate Sustainability Reporting Directive (CSRD) is expected to raise requirements for transparency/accountability in non-financial accounting and broaden the scope of companies that are required to report.

<https://nordicsustainability.com/corporate-sustainability-megatrends/>

企業永續大趨勢5：永續報告漸趨成熟

Megatrend 5: Sustainability reporting

Companies are facing increasing pressure to report systematically and transparently on their sustainability impact – good performance in one area doesn't excuse harm in another. Expect sustainability reporting requirements to become just as rigorous – and time consuming – as financial reporting.

Subtrends:

Impact measured across full portfolio: Neglecting parts of the portfolio puts a company at risk of not knowing the full picture, a potential risk in the future with developing regulation.

Lifecycle perspective: Sustainability of a product/company is increasingly being estimated in a lifecycle/full value chain perspective.

Sustainability reporting coming of age



6 CORPORATE SUSTAINABILITY MEGATRENDS

<https://nordicsustainability.com/corporate-sustainability-megatrends/>

企業永續大趨勢6：企業社會正義興起

The rise in corporate social justice



6 CORPORATE SUSTAINABILITY MEGATRENDS

Megatrend 6: Corporate social justice

Discussion on climate justice, Black Lives Matter, MeToo and other recent progressive social movements, illustrates growing stakeholder expectations for companies to actively demonstrate that they are taking a stand. Trend impacts consumer brands first and foremost but can also affect the ability to attract and retain talent.

Subtrends:

Broader scope of corporate social responsibility: the scope for corporate social responsibility is extending to cover not just direct employees but also, to an extent, their families, suppliers' /customers' employees and, communities in which a business operates.

Companies taking a stand: Companies are increasingly expected to publicly take a stand on a variety of sensitive social issues e.g., LGBTQ rights, racism, etc.

結論：從歷史脈絡、系統觀點客觀理解ESG+CC

- 事件的原因
 - ESG爆紅的原因：疫情
 - 2050淨零排放全球響應的原因：美國總統換了人
 - CSR「逐步退場」的原因：典範轉移
- 名詞的核心意義
 - SDGs的定位：階段目標、框架與工具
 - 永續發展(SD)：真正的核心概念
 - 氣候變遷(CC)：人類面臨的對永續發展(SD)最大的挑戰



在大學教育中培養ESG人才的關鍵

◆ 使用客觀的系統思維看待ESG

管理

經濟

社會

環境

- 永續發展與ESG皆反映真實世界，所有事物皆與經濟、社會、環境相關
- 尊重人性與自然規律，結合系統思考、批判思考與設計思考奠定思維基礎

心理

文學

◆ 重視歷史與發展的脈絡與價值

- 從CSR, SD, ESG, SDGs等發展脈絡與價值深入理解

歷史

哲學

◆ 擺脫自然組與社會組的刻板印象

社會

經濟

法律

政治

人類學

- 氣候變遷為ESG的核心議題，即為跨越所有領域的綜合議題
- 跨域合作的前提是具有與其他領域對話的基本素養

環境

自然科學

數學

語言

◆ 理解企業的營利本質與價值需求

- 需認清世界發展由經濟與金融驅動的客觀事實
- 需理解企業存在的核心目的是營利

經濟

區域

管理

永續發展教育ESD+永續發展目標SDG

聯合國教科文組織UNESCO推動的教育策略

◆八大核心能力

- 系統思考能力
- 預估能力
- 建立基準之能力
- 策略能力
- 合作能力
- 批判思考能力
- 自我覺知能力
- 整合解決問題之能力

◆三大學習目標領域

- 認知
- 社會情意
- 行為學習策略能力



UNESCO (2017). *Education for Sustainable Development Goals-Learning Objectives*. de Fontenay: UNESCO. <http://unesdoc.unesco.org/images/0024/002474/247444e.pdf>

ESG人才的素養內涵

歡迎大家共同發展大學生的ESG素養內涵

◆ 知識

- 對於永續發展的瞭解
- 對於企業本質與運作的理解
- 對於ESG的理解
- 對於關鍵議題（氣候變遷、生物多樣性等）的理解

◆ 態度

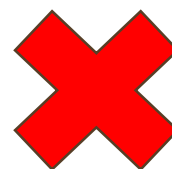
- 對於企業的態度
- 對於企業執行ESG的價值的態度
- 對於關鍵議題的態度

◆ 行動

- 個人的ESG相關技能
- 個人的策劃與溝通能力

◆ 八大永續核心能力

- 系統思考能力
- 預估能力
- 建立基準之能力
- 策略能力
- 合作能力
- 批判思考能力
- 自我覺知能力
- 整合解決問題之能力



USR, ESG, SDGs、地方創生可以包在一起做嗎？

◆ 釐清每一個名詞的真實意涵

□ USR：

Kouatli, I. (2019). The contemporary definition of university social responsibility with quantifiable sustainability. *Social responsibility journal*, 15(7), 888-909.

- University Social Responsibility is one of the strategic dimension of a university targeting the well-being and involvement of all stakeholders in encouragement and management of holistic view of economic, social, environmental and **academic knowledgeability** as well as acting as a hub between corporates and local and global environmental needs of the society by creating shared value activities and projects with the objective of achieving high sustainability.
- USR是大學的一種策略面向，聚焦於權益相關者的福祉與參與，並且提昇與管理經濟、社會、環境與**學術知識力量**的整全視野，同時扮演企業與地方連結地方與全球的環境社會需求的樞紐，以創造共享價值的活動與計畫，達到提昇永續的目標。

□ 地方創生：

- 「地方創生」的英文為**Regional Revitalization**，原來是日文漢字，是因應總人口減少、人口過度集中東京、地方經濟衰退等問題，由日本政府主導的一系列地域活性化政策。日本政府公布施行《城鎮、人、工作創生法》（まち・ひと・しごと創生法），並在實務面上，創造就業機會、推廣移居、支援年輕世代結婚及育兒等，希望幫助地方結合地理特色及人文風情，發展出最合適的特色產業及生活圈，讓青年回流、趨緩人口問題。

來源：微笑臺灣 · <https://smiletaiwan.cw.com.tw/article/5145>

USR, ESG, SDGs、地方創生的可能關聯

◆ ESG的主體是企業，USR的主體是大學，並不相同

- 企業的目的是營利，大學的目的是教育與研究（臺灣的大學與企業體相去甚遠）
- ESG與CSR不同，CSR與USR也不同（主體與目的皆不同，且CSR論述已經過時）

◆ ESG與USR皆與SD(SDGs)有關

- SD皆為ESG與USR的核心價值，皆可使用SDGs作為溝通架構
- USR可以連結企業與大學、企業與社區、大學與社區，其中部分內容可能與企業的ESG結合

◆ USR與ESG連結的前提

- USR需設定為「大學參與社會」，並且使用平等互惠的角度與所有權益相關者合作，而非強調這是大學的「社會責任」，成為「上對下」的「大學回饋社會」角度。
- ESG也需設定為「企業與社會互動」，使用平等互惠的角度與所有權益相關者合作，並非「企業回饋社會」。

◆ 地方創生（日文漢字）是一種計畫型態

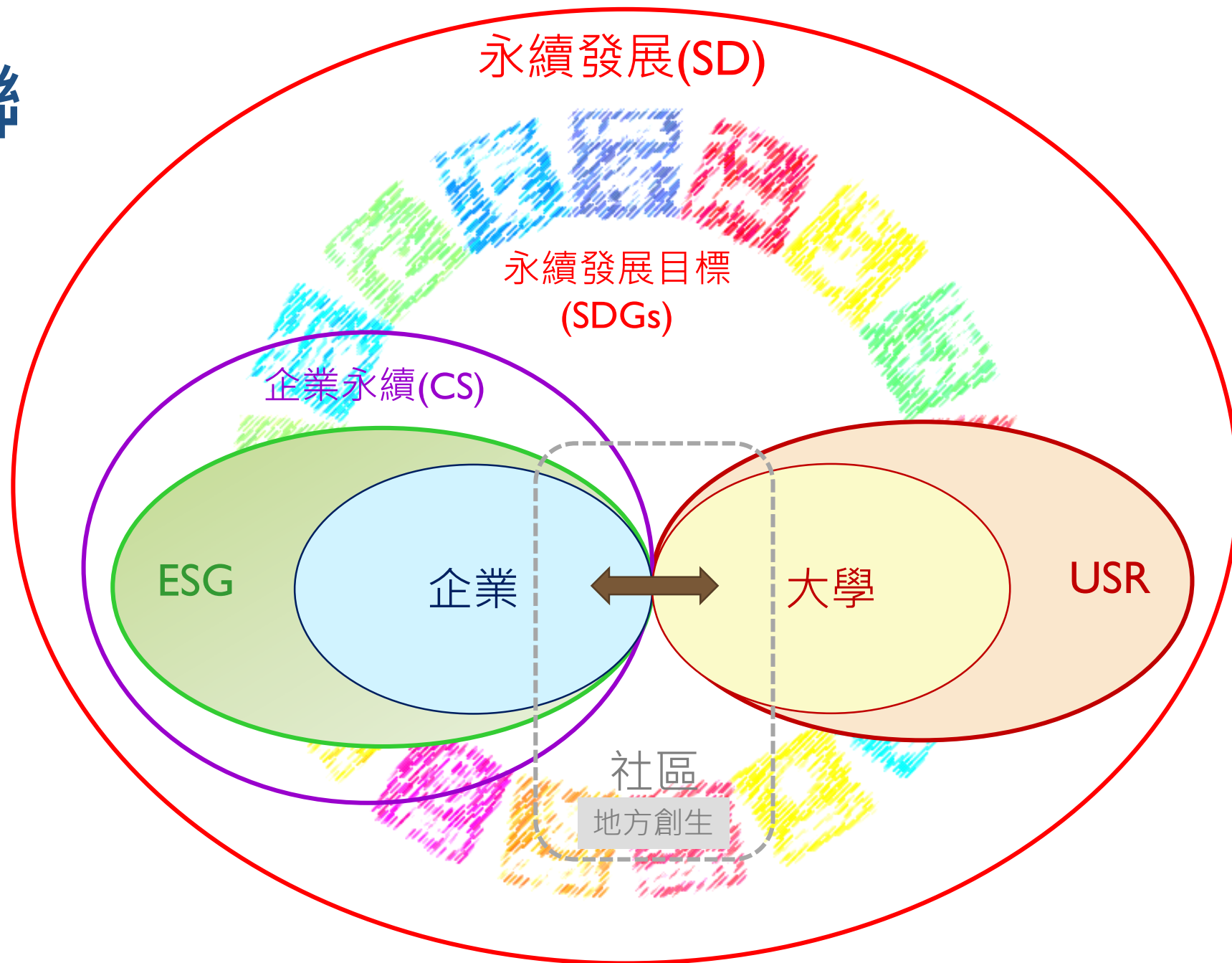
- 地方創生是日本社會的產物，並非國際通用
- 地方創生在ESG與USR中皆可作為一種計畫型態

直接延伸USR為ESG教育並不適合

SDGs是現階段詮釋SD的框架

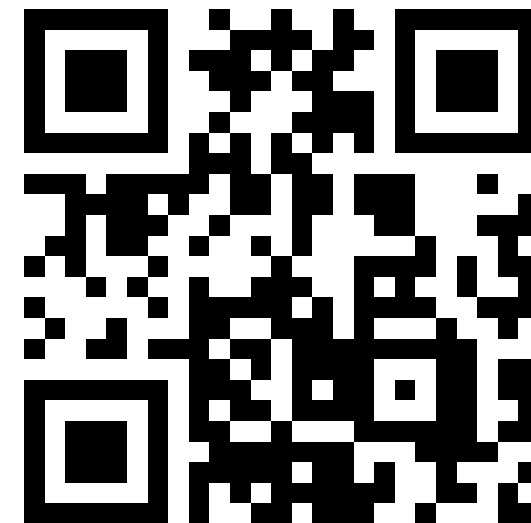
避免出現「回饋社會」的概念

系統關聯



SDGs中英文的goals/targets

歡迎下載使用，<https://reurl.cc/pD6A7Q>



提昇法律原則與確保公平的
取得司法服務的途徑