國內外企業永續報告書之發展與推動現況

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台灣永續能源研究基金會產業服務委員會執祕

內 容

- 發展緣起與推動現況
- 國際間主要推動組織、標準及趨勢
- 國外政府推動企業永續報告(CSR)之經驗-以日本為例
- 我國企業永續報告之推動現況與推動策略建議

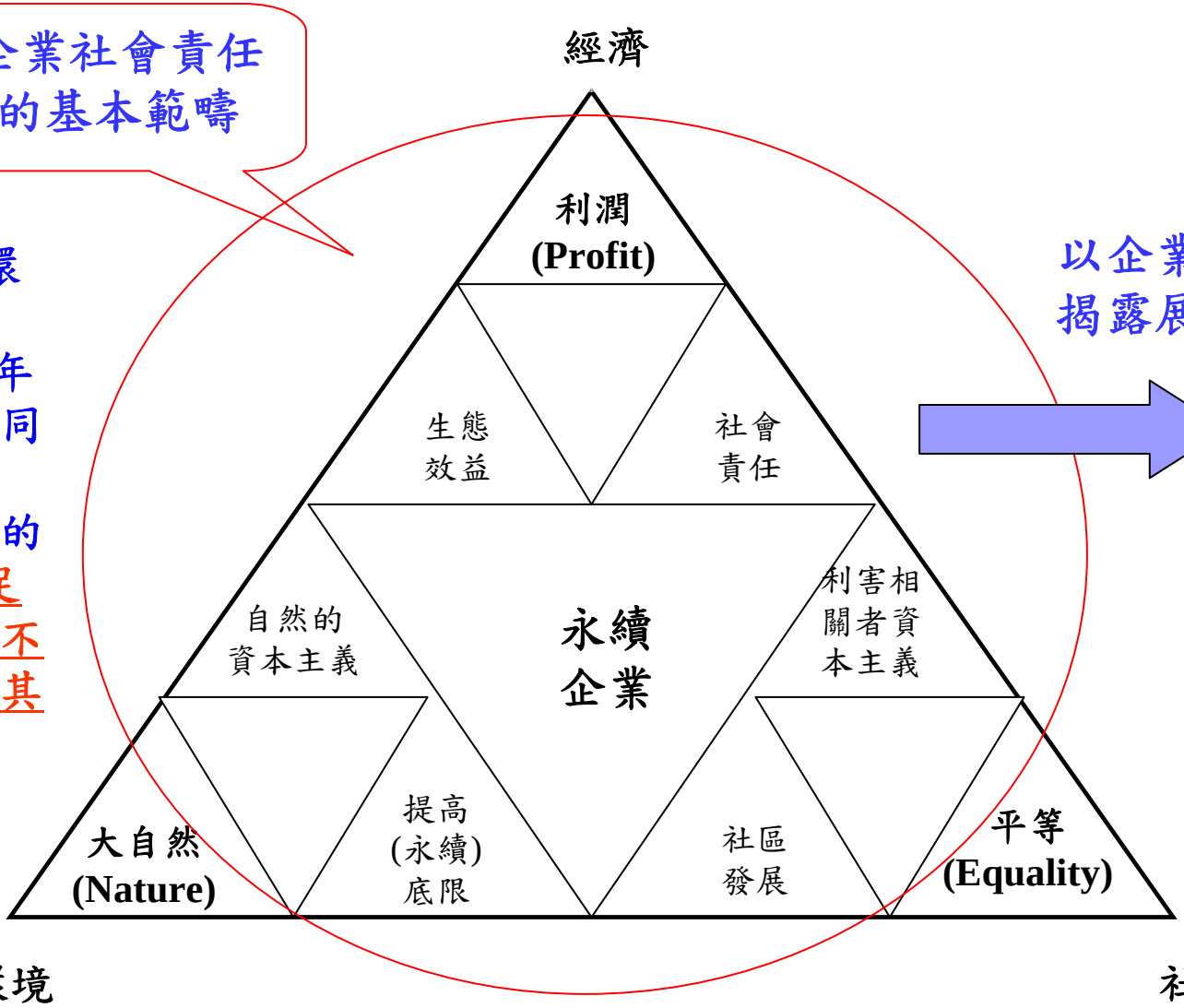
發展緣起與推動現況

企業永續發展三重盈餘圖

(摘自Elkington, 2001)

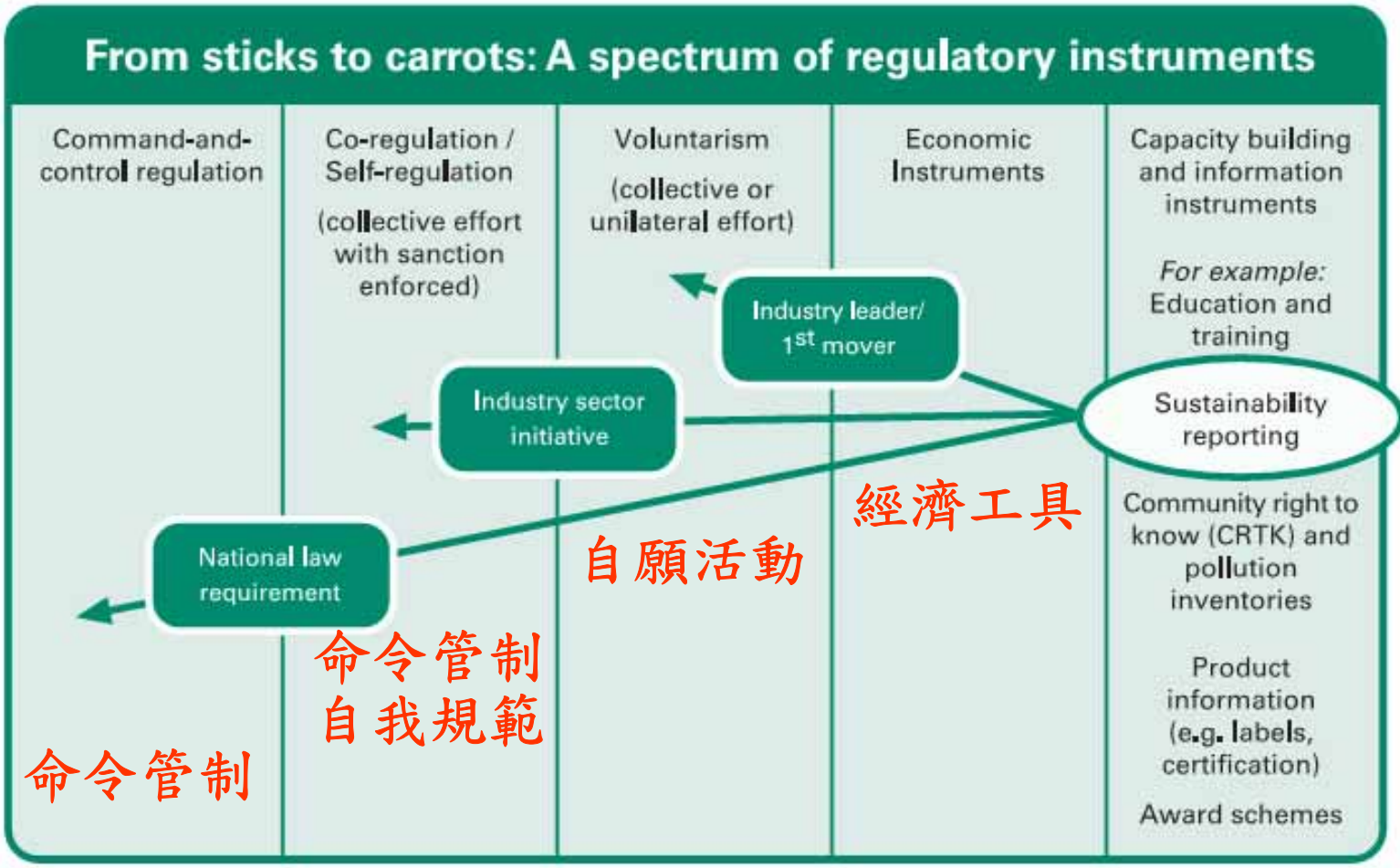
企業社會責任的基本範疇

永續性–在世界環境和發展委員會(WECD)於1987年發表的《我們共同的未來》的報告中，對永續發展的定義為：”既滿足當代人的需求又不危及後代人滿足其需求的發展”



以企業永續報告揭露展現成果

由”棒子到胡蘿蔔”—管理工具之演進



(UNEP and KPMG, 2006)

企業社會責任與企業永續報告之定義

■ 企業社會責任(Corporate Social Responsibility, CSR)

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、當地整體社區、社會的生活品質。(世界企業永續發展協會，World Business Council for Sustainability Development，簡稱WBCSD ，2000)

■ 企業永續報告(Corporate Sustainability Reports, CSR)

企業為展現其善盡社會責任之承諾、績效及成果所進行之資訊揭露活動，通常以出版報告書及以網頁等數位化之資訊呈現。(一般性定義)

執行CSR, 揭露CSR

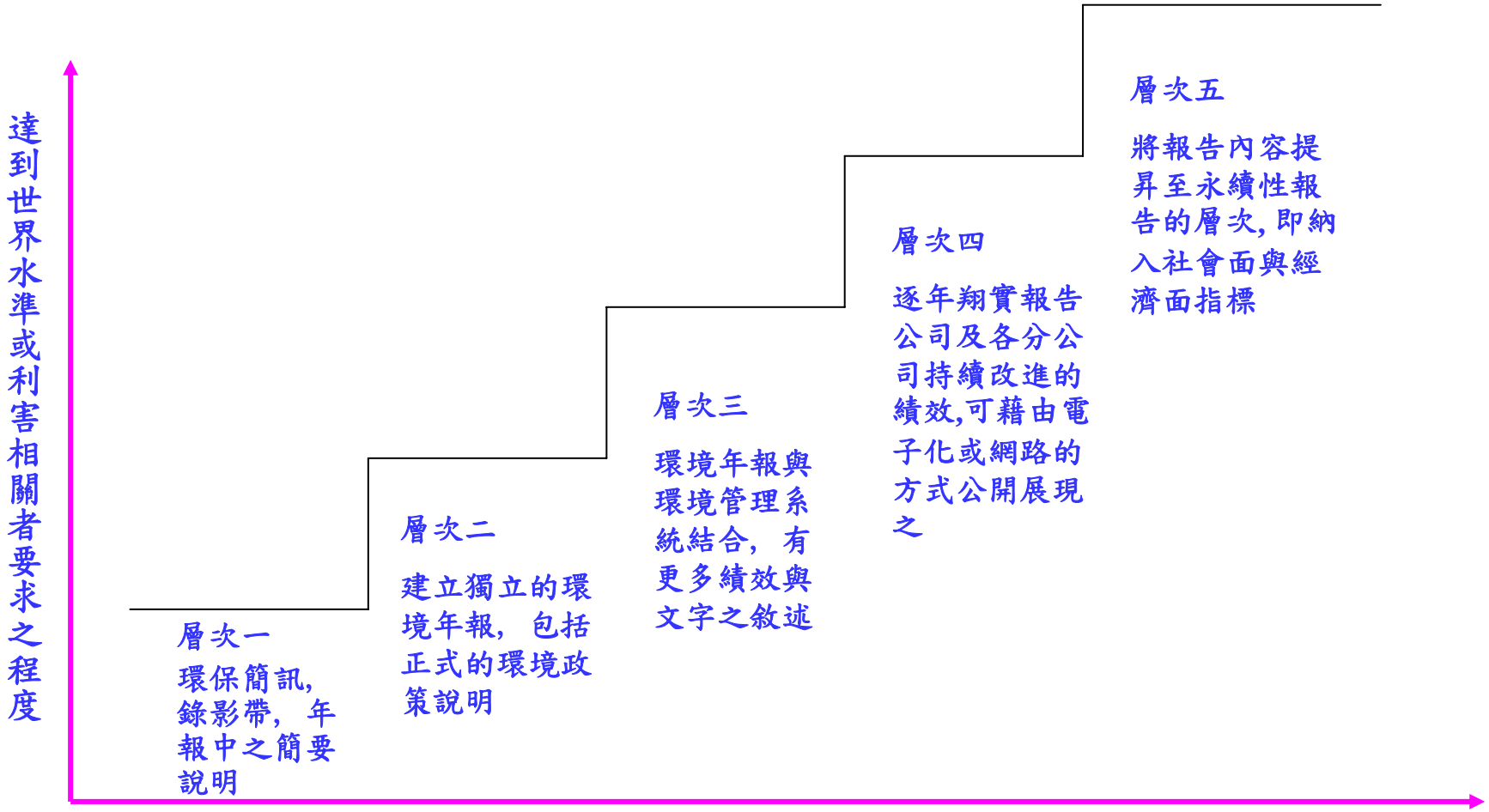
- **Corporate Social Responsibility, CSR ➔ 企業社會責任**

- **Corporate Sustainability Reports, CSR ➔ 企業永續報告**
  - 為區分簡稱，近期有將其以企業永續發展報告(Sustainable Development Reports, SDR)稱之

國際組織之推動

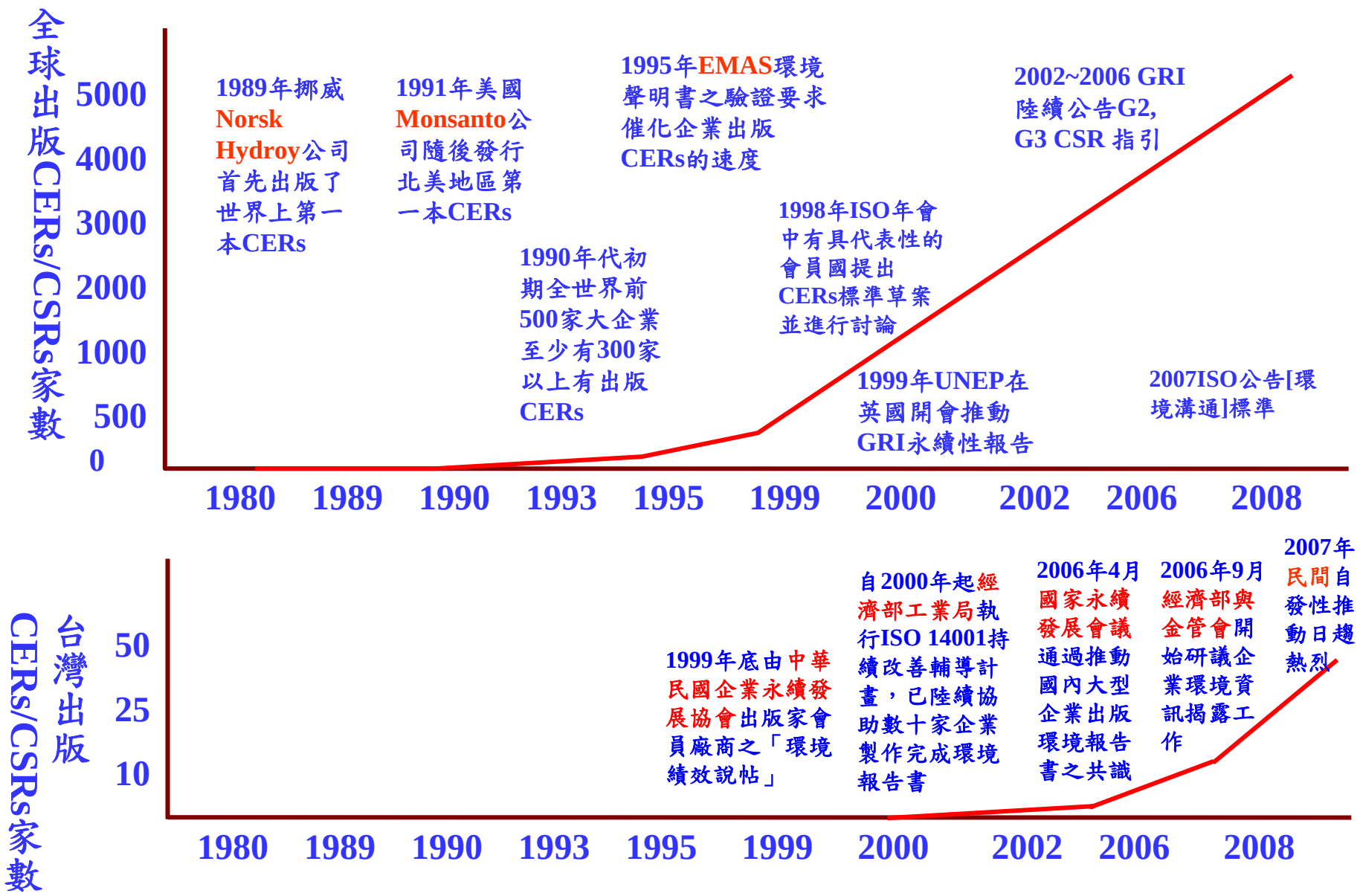
- 自2002年聯合國世界永續高峰會(WSSD)後，永續報告已成為國際企業常態經營典範之一部分。
- 在該會中”鼓勵產業界經由包括公開環保與社會績效等自發性的活動，以改善並致力於整體環境與社會品質之改善”，並特別指出是對於「全球報告協會(Global Reporting Initiative, GRI)」”相關活動之參與。

聯合國定義之CER/CSR執行層次

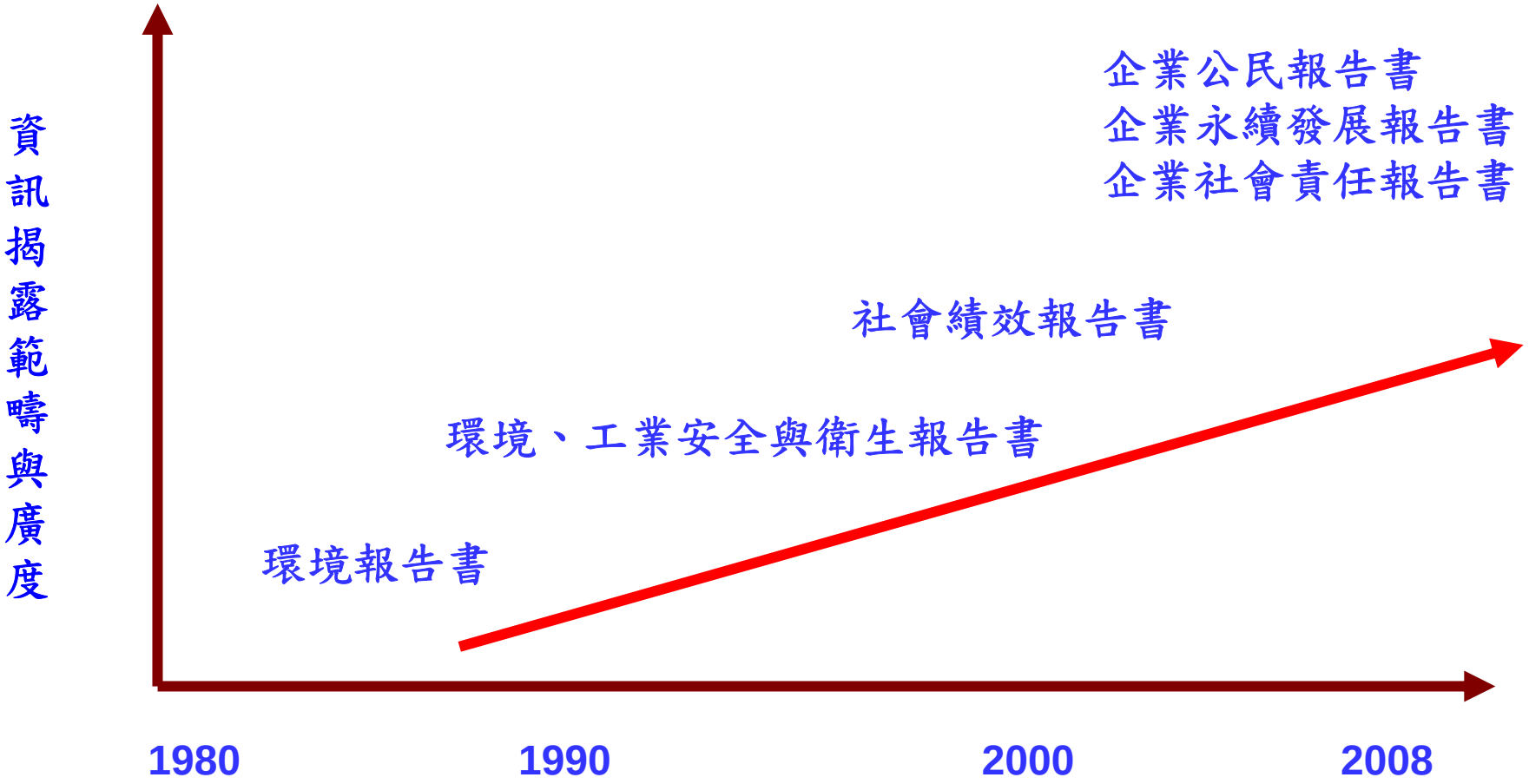


資料來源:UNEP EI, 1994

國外企業環境/永續報告書發展之主要歷程



企業非財務績效報告書之類別與發展期程



報告書內容之範例

UMC 2007 企業社會責任年報

策略與願景
- 董事長的話
- 聯電企業社會責任承諾
- 聯電企業社會責任組織架構

公司概況
- 公司介紹
- 公司治理
- 風險評估及危機管理
- 榮譽紀事

環境永續發展
- 環境面管理方針揭露
- 清潔生產
- 環境管理
- 氣候變遷與全球暖化

企業社會責任
- 社會面管理方針揭露
- 利害關係者鑑別與溝通
- 人才發展與員工關係
- 員工福利與工作環境
- 客戶服務
- 供應商關係
- 社區、社會關懷與回饋

報告書的商業意義與趨動力

公關

金融業要求

環境責任

員工與社區溝通

供應鏈要求

Pay attention to the signals in the multistake-holder process

客戶與大眾壓力

NGOs壓力

法規要求

其它因素

競爭優勢

資料來源: 修正自中華民國企業永續發展協會網頁資料

國際系統驗證、永續/環保相關活動及法規

績效

承諾

RoHS

WEEE

EuP

ISO/IEC 17025

ISO 9001

ISO 14001

GHG

REACH

OHSAS 18001

ISO/IEC 17799

SA 8000/ISO 26000

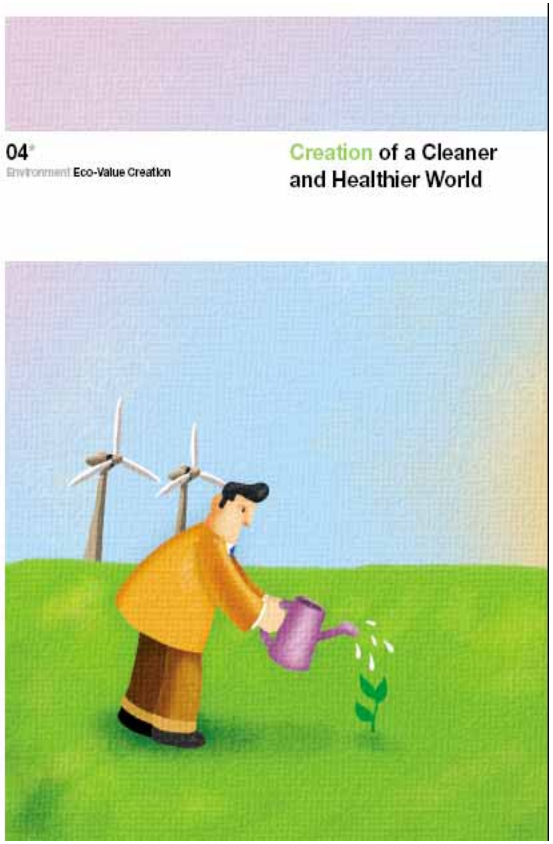
ISO 31000

GRI

EPD/LCA

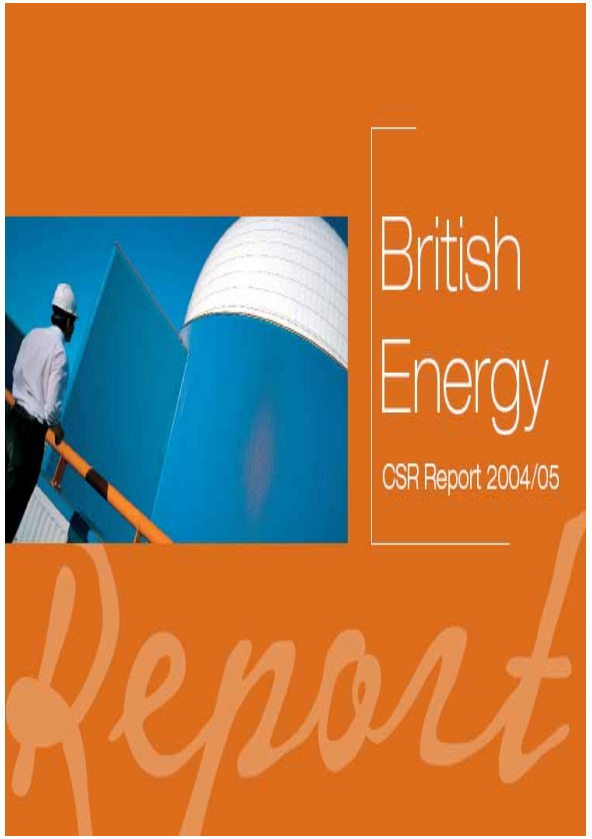
ECA

國際企業永續報告書範例—以電力業為例



KEPCO

TEPCO



British Energy

公開報告對企業之益處

- 在網路資訊化時代中，已成為一個關鍵性的管理工具。
- 建立、維持及持續完善利害相關者參與。
- 由更高層次協助組織溝通與經濟、環境及社會之機會與挑戰的相關資訊。
- 強化與外部各方(消費者、投資方及社區) 間之合作伙伴關係，建立互信。
- 有效整合財務、營銷及研發等公司各部門之功能，使之更具策略活性。
- 針對供應商、社區及監管機構，以及聲譽及品牌管理等過程，建立企業經營之預警機制。
- 提高管理階層對於機構之於自然、人文及社會資本所做貢獻之評估能力。
- 減少上市/上櫃公司股價之波動與不確定性。

(GRI/G2, 2002)

影響全球報告活動進展之關鍵趨勢

- 外部因素：
  - 不斷擴大的全球化趨勢
  - 尋求全球治理的新模式
  - 公司治理的改革
  - 新興經濟所扮演的全球角色
  - 公眾對機構透明度之期望不斷提高
  - 對永續發展進展的衡量
  - 政府對永續報告的興趣
  - 金融市場對永續報告的興趣
  - 新一代會計學的出現

(GRI/G2, 2002)

影響全球報告活動進展之關鍵趨勢

- 內部因素：
  - 企業開始體認系統改善不應只是一昧促進環境績效之提昇，也要考量企業活動為社會所帶來的影響。
  - 企業藉由執行永續發展創舉所增加的企業價值將反映在公司內部(創新經營、效率提昇、收入增加、商標價值與商譽)。
  - 受聘員工要求雇主承諾創造永續發展。因為受聘員工無不希望能在一個負起社會道德責任的企業中工作，希望企業擁有良好的工作環境與尊重人權的態度。
  - 企業開始體會吸引與續留人才受外在聲譽的影響甚大，特別是整個社會對於企業 在環境、社會及道德責任上的表現評價。

(CBCSD, 2006) http://www.bcsd.org.tw/index03.htm

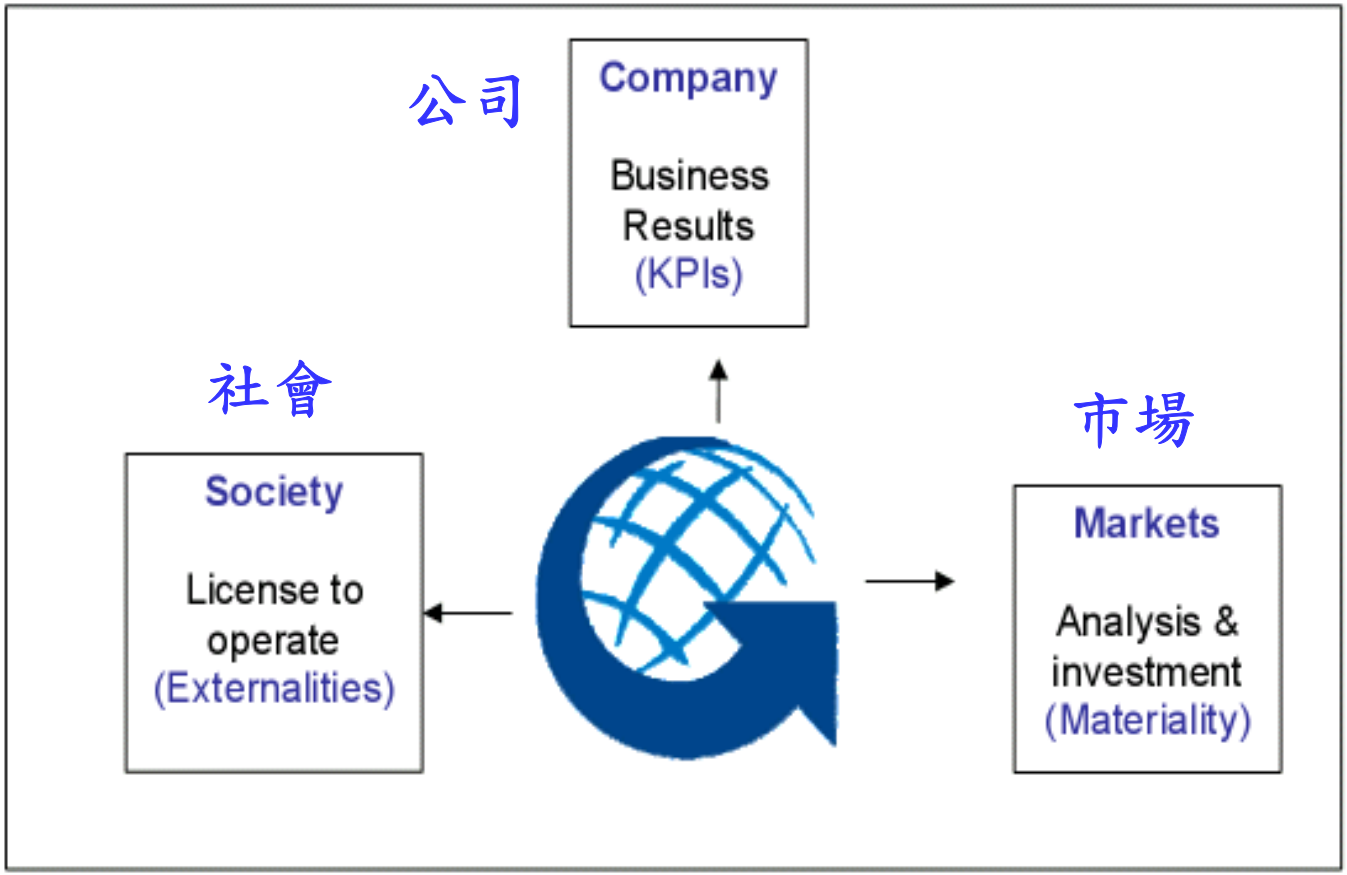
報告書之核心內容

依據世界企業永續發展委員會(WBCSD)的定義，「企業永續性報告書」應包含下列資訊：

- 彰顯經營策略中的環境與永續之核心價值與原則。
- 揭示在經濟、環境、社會層面的績效資訊及目標。
- 提出經營管理高層對於各種績效的持續改善承諾。
- 說明企業體對於環境保護與永續發展的具體貢獻。

資料來源: 中華民國企業永續發展協會
http://www.bcsd.org.tw

CSR中不同對象之不同資訊需求



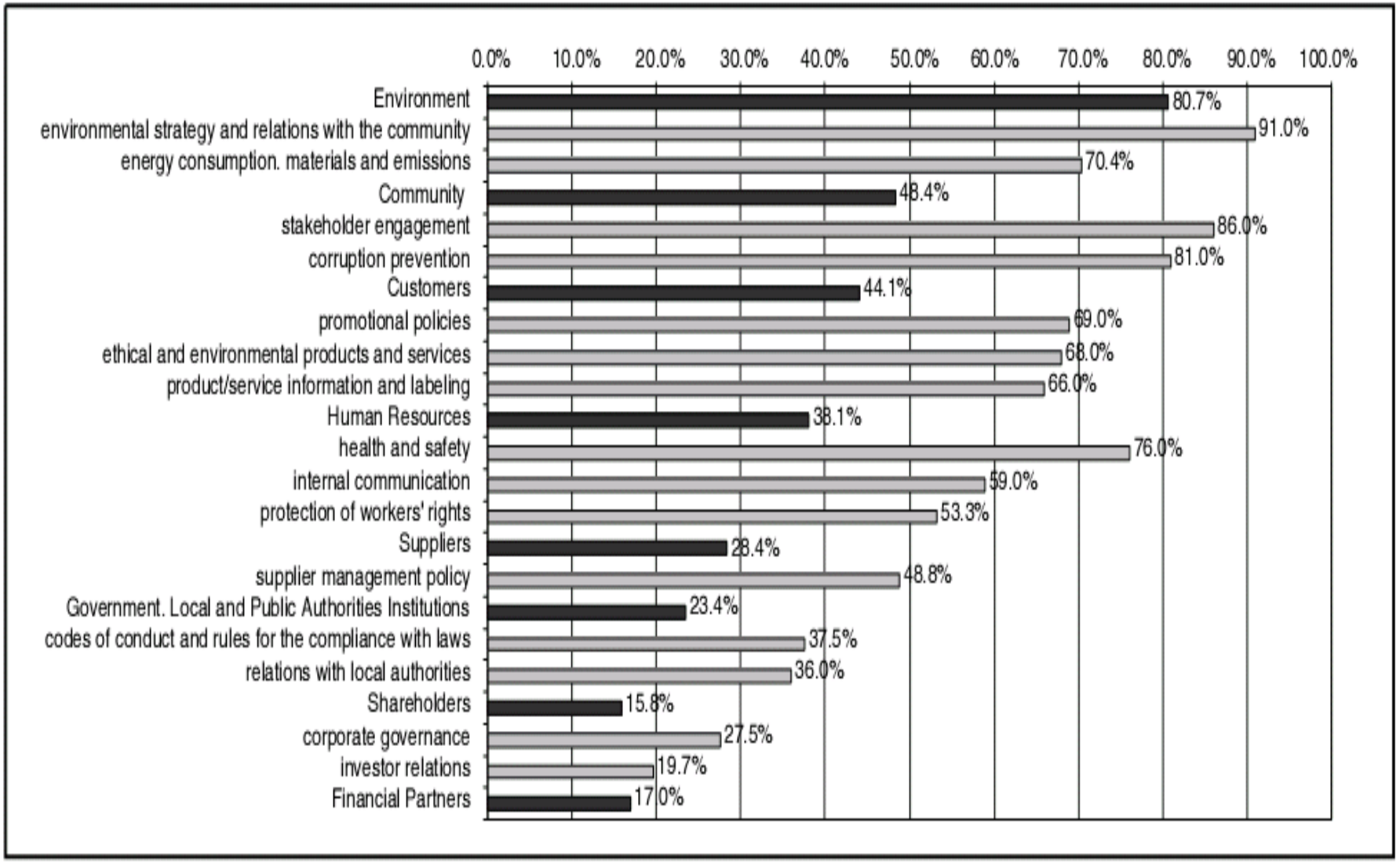
http://www.globalreporting.org/NR/rdonlyres/4E400400-F7DD-4A90-BE21-99BEC4302D4C/0/G3_Past_Present_Future.pdf

CSR中與各利害相關者有關之內容

	Stakeholder-based Categories							
	Human Resources	**Shareholders**	**Customers**	**Suppliers**	**Financial Partners**	**Public Authorities**	**Community**	**Environment**
CSRT hemes	Staff composition Turnover Equality of treatment Training Working hours Schemes of Wages Absence form Work Employees' benefits Industrial relations In-house communications Health and safety Personnel's' satisfaction Workers rights Disciplinary measures and litigation	Capital stock formation Shareholders'/ partners' pay Rating performance Corporate governance Benefits and services Investor relations	General characteristics Market development Customer satisfaction Customer loyalty Product/Services information and labeling Ethical & environmental product and services Promotional policies Privacy	Supplier management policies Contractual conditions	Relations with banks Relations with insurance companies Relations with financial institutions	Taxes and duties Relations with local authorities Codes of conducts and compliance with laws Contributions, benefits or easy-term financing	Corporate giving Direct contributions in the different intervention fields stakeholder engagement Relations with the media Virtual community Corruption prevention	Energy consumption Materials Emissions Environmental strategy and relations with the community

(Perrini, 2005)

歐洲企業CSR中之主要利害相關者及報告主題



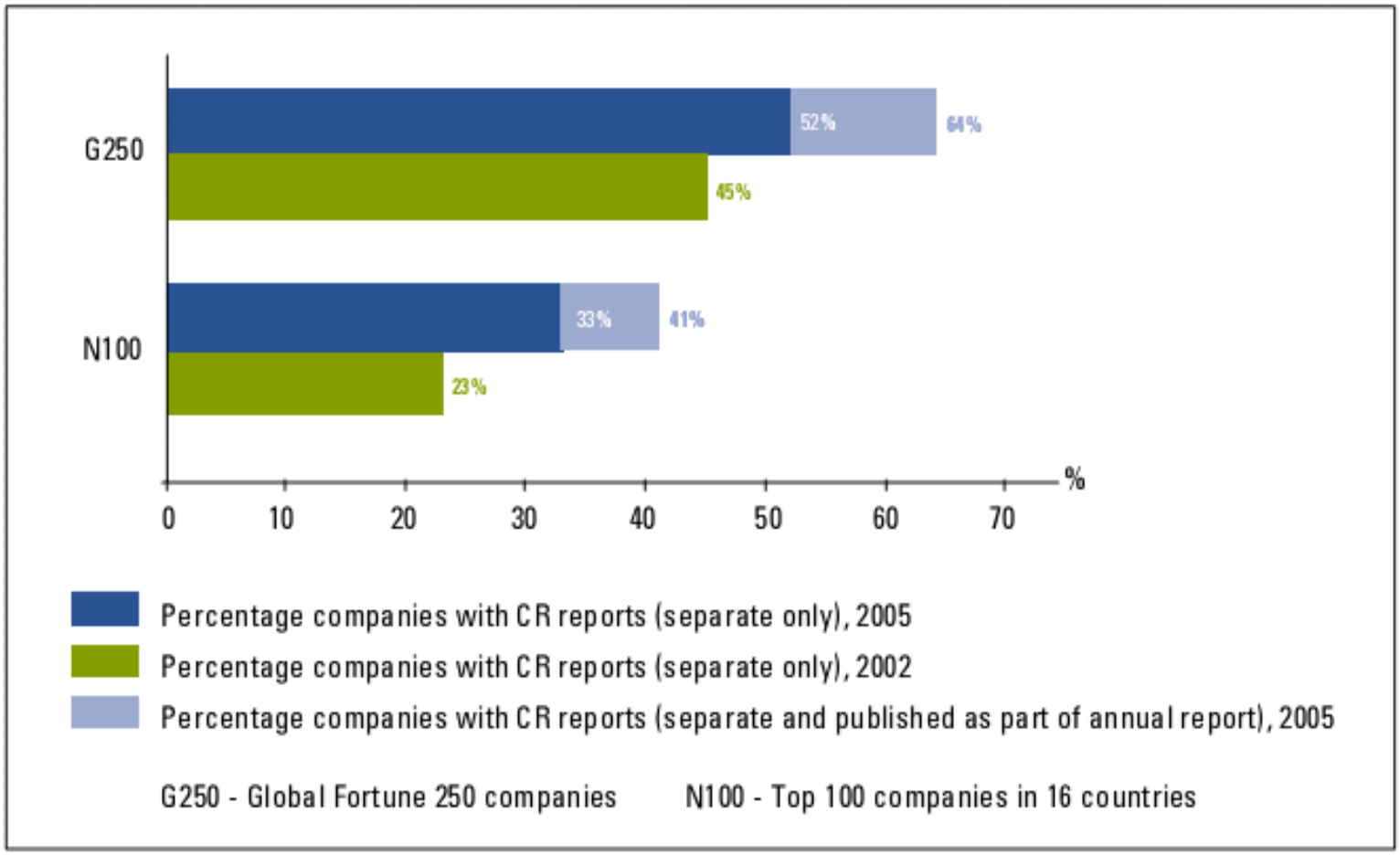
(Perrini, 2005)

KPMG International Survey of Corporate Responsibility Reporting 2005

June 2005

KPMG 2005年CSR調查年報統計資料

Figure 1: Corporate responsibility (CR) reporting, Global 250 and Top 100 in 16 countries (2002, 2005)



KPMG International Survey of Corporate Responsibility Reporting 2005

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KPMG 2005年CSR調查年報統計資料

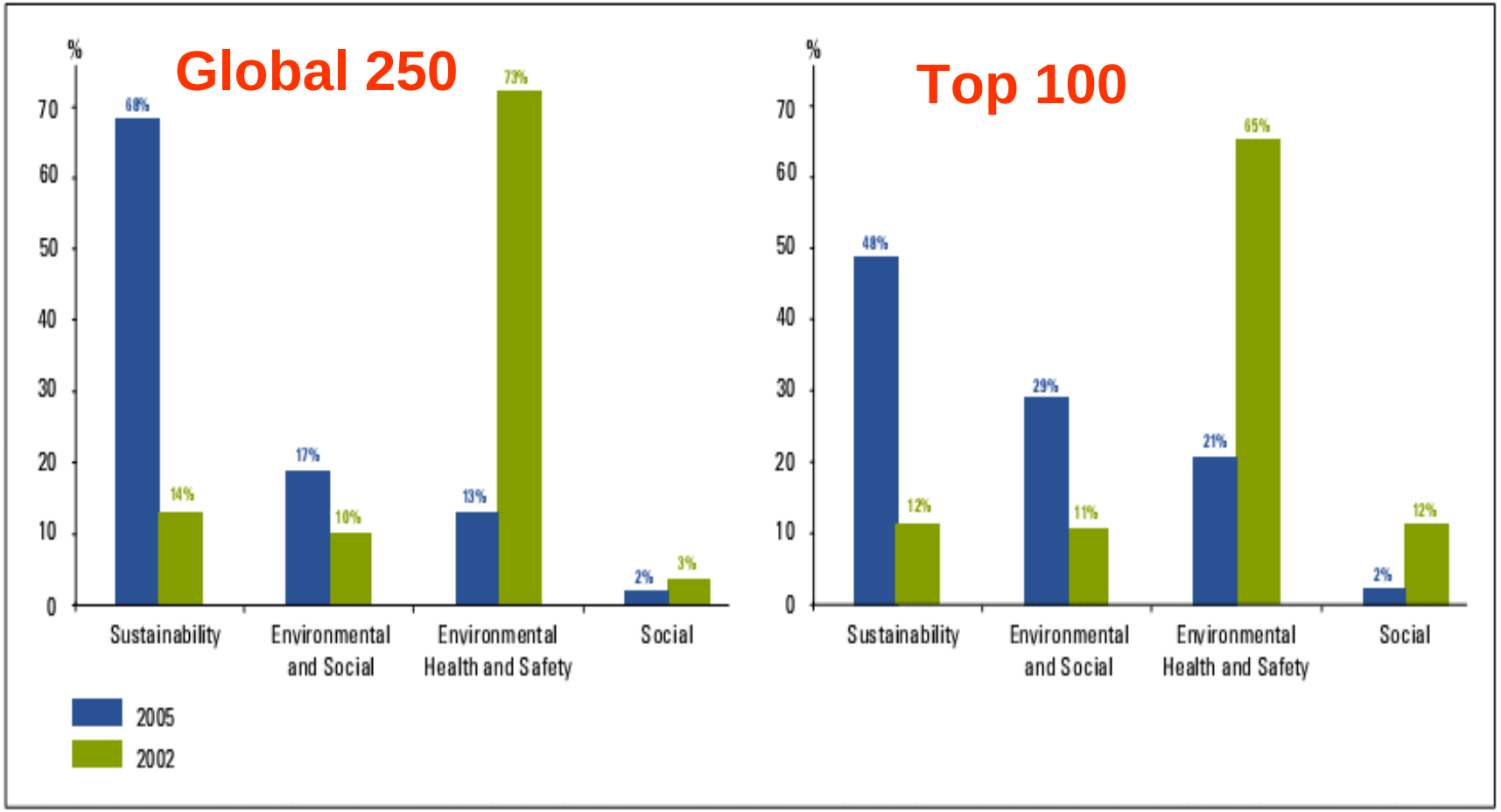


Figure 2a: Type of corporate responsibility (CR) reports, Global 250 (2002, 2005)

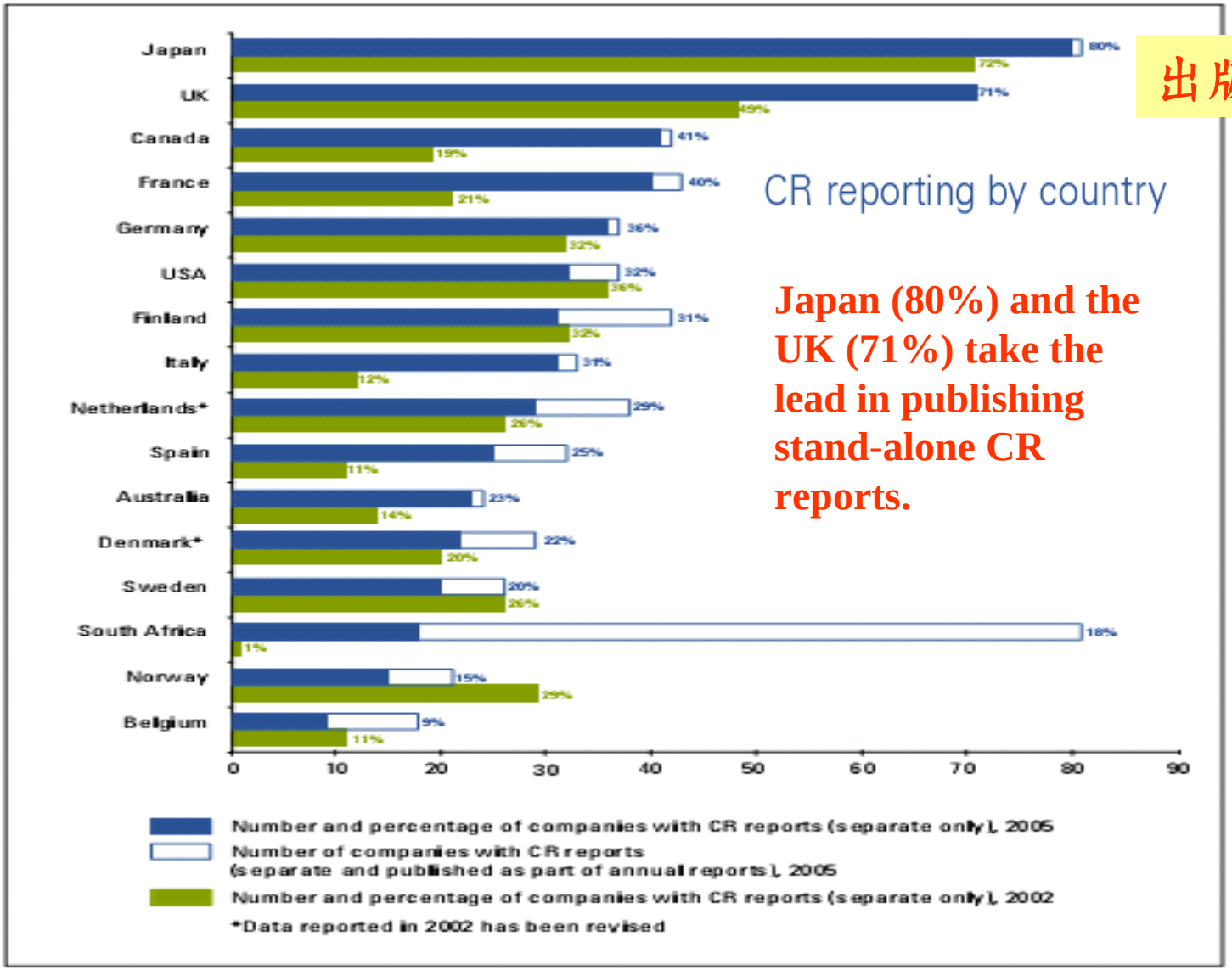
Figure 2b: Type of corporate responsibility (CR) reports, Top 100 in 16 countries (2002, 2005)

KPMG International Survey of Corporate Responsibility Reporting 2005

KPMG 2005年CSR調查年報統計資料

June 2005

Corporate responsibility (CR) reporting trend by country, Top 100 in 16 countries (2002, 2005)



出版百分比

KPMG International Survey of Corporate Responsibility Reporting 2005

June 2005

KPMG 2005年CSR調查年報統計資料

出版總量百分比

In 2005, the G250 corporations are distributed across 21 countries/regions with the largest number of companies located in the USA (100) followed by Japan (40), France (24) and Germany (21).

Geographical distribution of reporting companies, G250 (2002, 2005)

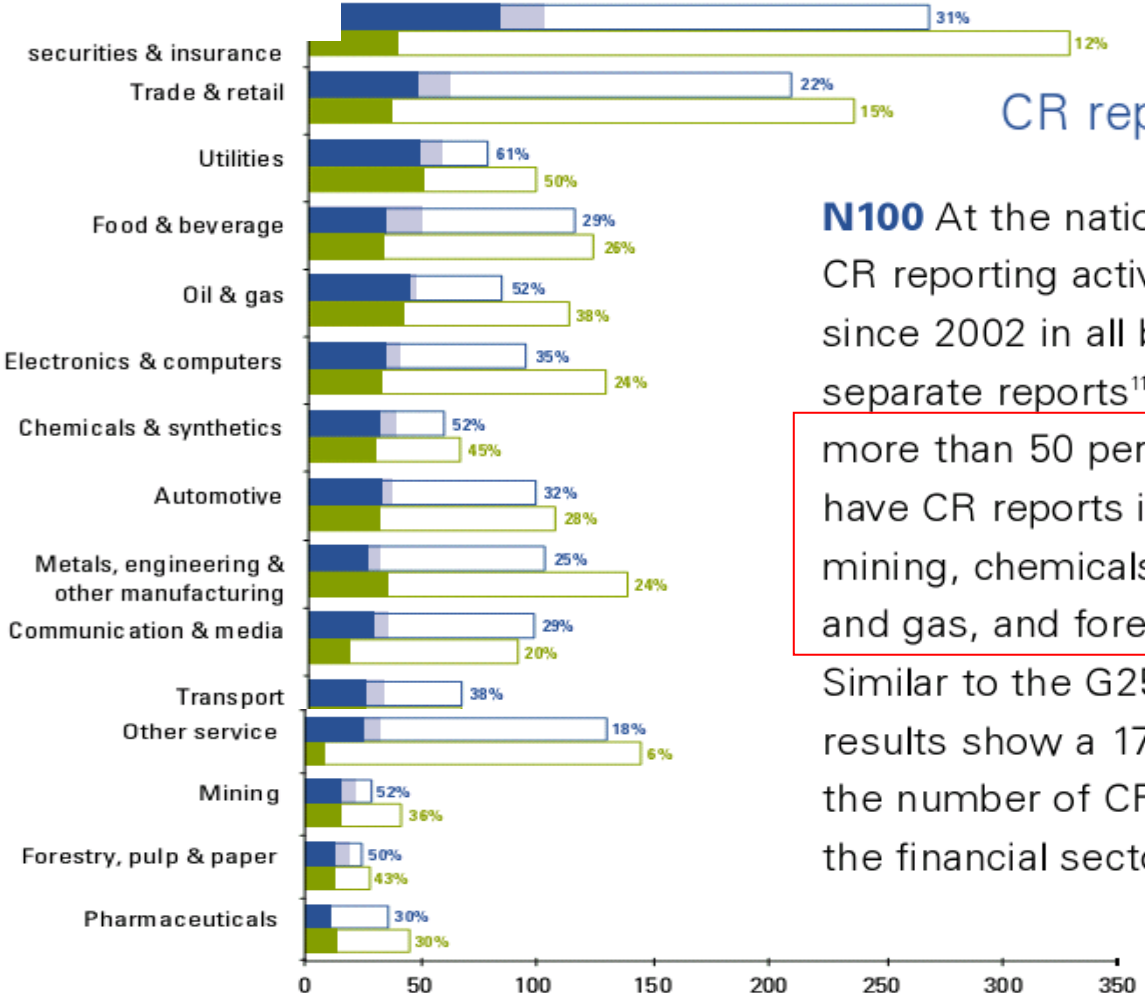
KPMG International Survey of Corporate Responsibility Reporting 2005

June 2005

KPMG 2005年CSR調查年報統計資料

行業別

CR reporting by sector



N100 At the national level (Figure 5), CR reporting activity has increased since 2002 in all but one sectors for separate reports[11]. Sectors in which more than 50 percent of companies have CR reports include utilities, mining, chemicals and synthetics, oil and gas, and forestry, pulp and paper. Similar to the G250 results, the N100 results show a 170 percent increase in the number of CR reports published by the financial sector (31 percent).

KPMG International Survey of Corporate Responsibility Reporting 2005

June 2005

KPMG 2005年CSR調查年報統計資料

Table 1 Drivers for corporate responsibility 驅動力

Driver	%
Economic considerations	74
Ethical considerations	53
Innovation and learning	53
Employee motivation	47
Risk management or risk reduction	47
Access to capital or increased shareholder value	39
Reputation or brand	27
Market position (market share) improvement	21
Strengthened supplier relationships	13
Cost saving	9
Improved relationships with governmental authorities	9
Other	11

KPMG International Survey of Corporate Responsibility Reporting 2005

June 2005

KPMG 2005年CSR調查年報統計資料

Table 3 Materiality: how companies select content of CR report

選擇報告內容之依據

Reference	%
GRI guidelines	40
Stakeholder consultation	21
Other (e.g. national standards and regulations)	13
Business Principles	3
AA 1000 principles	<1
Risk Assessment	<1

The survey showed that a second most important input for deciding the issues to report, particularly for the Japanese (18 reports) and French (4 reports), are national standards and regulations (13 percent). It is interesting that these reports still state that the report is seen as the starting point for dialogue with stakeholders.

Benchmarking Target in 2005 KPMG Report

Toyota Motor Corporation, Environmental & Social Report 2004

Toyota Motor Corporation, Environmental & Social Report 2004

Toyota Motor Corporation (Toyota) issued its first environmental report in 1998. When responding to the challenge of CR, the environment has always been a top priority for Toyota. In fact, developing environmentally friendly technology is also seen as one of Toyota's key societal responsibilities. This vision is clearly reflected in Toyota's CR reports. However, since the 2003 financial year Toyota has extended the scope of the reports to include both social and economical aspects of the company's CR performance.

The 2004 report thoroughly discusses the environmental management and impact of Toyota's activities in most of its business functions from Design to Sales/After Sales. The report presents environmental data and achievements against both its past and future goals. The report also discusses Toyota's second-generation hybrid vehicle, Prius, which has received high acclaim and support from a wide spectrum of stakeholders, including some environmental NGOs.

But what is most interesting is that in the 2004 report Toyota specifically addresses social topics in relation to its customers, employees, business partners, shareholders and society at large. Toyota sees this as a first step only to be enhanced over time to further improve its *accountability* which is the company's main driver for reporting both environmental and social performance.

"In the future, Toyota plans to continue enhancing disclosure of information both the environmental and social aspects of its activities"

– *Kosuke Shiramizu, Executive Vice President, Toyota Motor Corporation*

Benchmarking Target in 2005 KPMG Report

Ford Motor Company, 2003/4 Corporate Citizenship Report

Ford Motor Company, 2003/4 Corporate Citizenship Report

Since Ford issued its first Corporate Citizenship report in 1999, it has seen the role of its reporting change. What started as a sign of commitment and a stake in the ground on issues such as climate change and human rights is becoming more and more a consistent and systematic discussion of Ford's economic, environmental and social performance.

The 2004 report clearly addresses the most important sector issues like sustainable mobility, hybrid cars, fuel economy, vehicle safety and diversity. Furthermore, interesting sections explore such key issues as protection of human rights in the supply chain, developments in China and responding to the threat of HIV/AIDS.

The report shows a remarkable candor in addressing challenges and presenting both quantitative and qualitative information. It touches, for example, on not meeting a goal of improving SUV fuel economy and includes several outside perspectives, including critical ones. According to Ford, some challenges revolve around discussing the need for multi-sector cooperation and involvement of other actors, and encouraging more stakeholder groups and people to read the report.

"Reporting is part of a continuous improvement process, not an end in and of itself. While the report is certainly a means to communicate externally, surprisingly a good portion of its value comes from raising awareness and building alignment internally".

–Tim O'Brien, Vice-President of Corporate Relations, Ford Motor Company

國際間主要推動組織、標準及趨勢

國際間主要推動CSR組織

World Business Council for Sustainable Development

Global Reporting Initiative™

Ceres
Investors and Environmentalists for Sustainable Prosperity

GEMI®

TELLUS INSTITUTE
for a Great Transition

THE FUTURE 500

KPMG
International

CorporateRegister.com

The Sustainability Report
Affiliated with the Institute for Research and Innovation in Sustainability
The issues and trends shaping Canada's health, economy and environment

BSDglobal.com
Business and Sustainable Development: A Global Guide

國際間主要推動CSR組織-案例

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- Transparency in Supply Chain Conference

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- Vacancies

Latest News

21-aug-2008 Human Rights, Content and Materiality - Be part of the unique GRI Working Group process

Organizational Stakeholders

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Quick link: G3 Guidelines

You can download the G3 Guidelines in PDF, navigate them online, or purchase the full set in a handy practitioner's binder – all in multiple languages. Click "learn more" to access the G3 Guidelines in all of

國際間主要推動CSR組織-案例

Source: http://www.enviroreporting.com/

國際間推動CSR活動已成風潮-研討會

5th CSR Summit
مسؤولية المؤسسات تجاه المجتمع
CORPORATE SOCIAL RESPONSIBILITY

14 – 19 June 2008
JW Marriott Hotel, Dubai, UAE

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Pre-Summit Workshop A - Saturday, 14 June 2008

Mastering The Essentials Of CSR

Workshop Timings: Registration and coffee will be at 08.00. The workshop will commence at 08.30 and conclude at 14.30 with appropriate breaks for refreshments. Lunch will be served at 14.30 following close of day.

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Completing and enhancing your Corporate Social Responsibility initiatives by accurate, transparent and effective reporting to your stakeholders

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20th - 21st February 2008

*"Given recent corporate scandals companies should not just talk about **responsible practice** but be seen to be acting **responsibly**. This can only happen if there is active communication with **stakeholders** and **transparent** reporting."*

Mike Rake, Chairman, KPMG International

Over the last few years, we have seen a discernible and growing trend for investment preferences to be increasingly geared toward ethical or socially responsible investment in line with personal moral, ethical and religious values. Good CSR reporting can attract Socially Responsible investment(SRI) Funds which are worth an estimated USD$ 4 trillion globally and are rising rapidly. You are aware of the business case of CSR, now it is the time to realise it.

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Facilitated by international consultant, highly sought keynote speaker & training specialist:

Dr. Geoffrey Williams Managing Director
OWW Consulting
Ranked in the top 5% of Social Science authors in the world

We are proud to present a groundbreaking sustainability training tailored for CSR and reporting professionals

Training for reporting must be practical, well-structured and delivered in a way that addresses your organisation's reporting teams' needs. Reporting is the

marcus evans training courses are structured to provide intense and practical training. Our format:

- Combinations of educational presentations, productive in-session assignments and participant collaboration to provide actionable learning
- Supervised training to allow for greater interaction and one-on-one interaction with the trainer
- Detailed pre-course questionnaires to allow you to tailor the programme to address your individual concerns
- Hard and soft copies of presentation materials and tools

國際間推動CSR活動已成風潮 -競賽活動

The site on International Corporate Sustainability Reporting

Since 1997

News | Resources | Company Reports | Awards

Sustainability-reports.com
The portal for sustainability reports

Subscribe to the free newsletter

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1997 - 2007
Folkert van der Molen
Van der Molen Environmental Internet Services
Woudenberg
the Netherlands

CSR center — Everything you always wanted to know about CSR

CSR Center

Call for Submissions to the Ceres-ACCA 2008 North American Awards for Sustainability Reporting

Source:
CERES,
05 september 2008

The Association of Chartered Certified Accountants (ACCA) and Ceres, a U.S. coalition of environmental and investor groups, today called for submissions to the seventh-annual Ceres-ACCA North American Awards for Sustainability Reporting.

The purpose of the awards program is to acknowledge and publicize best practice in reporting on sustainability, environmental and social performance by corporations and organizations and to provide leadership to those companies that are publishing or intend to publish sustainability reports.

The awards are not intended to endorse or reward corporate sustainability performance, but rather to acknowledge exemplary disclosure that places performance in the broader context of sustainability challenges, risks and opportunities. The judging criteria address completeness, credibility and quality of communication. The

International News

Call for Submissions to the Ceres-ACCA 2008 North American Awards for Sustainability Reporting
05 september 2008

ACCA Announces Shortlist for Sustainability Awards
02 september 2008

Watching the Bee Watchers Watchers: The Assurance Industry Checks Companies' Non-Financial Reports
26 august 2008

http://www.enviroreporting.com

"Accountability Rating 2005" placed TEPCO's report at No.7 among the world's 100 leading companies (the Global 100).

Total Scores for the Global 100

Rating	Company	Score	Sector	Region
/	BP	56	Oil	Europe
0	Royal Dutch/Shell Group	50	Oil	Europe
1	Vodafone	5/	Telecoms	Europe
2	HSBC Holdings	41	Financial services	Europe
3	Carrefour	4.	Merchandising	Europe
4	Ford Motor	36	Automotives	Nth Am
5	Tokyo Electric Power	35	Utilities	Asia
6	Électricité De France	34	Utilities	Europe
7	Peugeot	34	Automotives	Europe
/.	Chevron	33	Oil	Nth Am

(TEPCO CSR, 2006)

國際間推動CSR活動已成風潮
-國家層級研究報告

COMMUNITY

英國國家研究報告

ResearchReview

Issue 01 | March 2004

BRAND BENEF

WELCOME TO THE FIRST EDITION OF THE BUSINESS IN THE COMMUNITY RESEARCH REVIEW

We hope that it is useful in signposting you to the latest research, and developments in the responsible business practice agenda. The information included comes not just from ourselves at Business in the Community but from a range of organisations. This first edition looks at the latest stakeholder views from MPs, NGOs to the general public; the latest on reporting; ethical consumerism and trust in business.

This Review has been compiled in response to our members – your

view04

FOCUS ON: TRUST IN BUSINESS

The UK is currently facing a trust crisis. This section aims to arm you with the latest statistics.

- 60% of British adults do not trust business leaders to tell the truth. *Source: MORI Trust Monitor, 2003 conducted on behalf of BMA.*
- Trust in business is less than half that of police or clergymen, but better than (the least trusted professions) politicians and journalists. *Source: MORI Trust Monitor, 2003 conducted on behalf of BMA.*
- Across 47 countries, 48% of the

英國國家CSR研究報告

CHANGES IN COMPANY LAW will soon require the largest 1,000 British companies to report on non-financial material risks, according to the current Operating and Financial Review (OFR). As a result, a number of companies have said that they would like more information on reporting. With that in mind here are three pieces of research, on the subject, which consider trends and stakeholder views, reflecting that not all their views are currently favourable.

TRENDS IN CSR REPORTING - THE LATEST FACTS

132 of the top 250 UK companies now report (up from 105 a year ago). >1/2

45 companies have independent verification. 1/6

10 have been reporting for over 10 years.

56 produce no information of substance.

The best sectors
Support services has the most first time reporters: Beverages, Oil & Gas, Personal Care & Household Products, Tobacco and Utilities all have 100% reporting.

The worst sector
Software and Computer Services has no reporters.

The report laid out three key predictions going forward:
- UK will approach 100% reporting.
- Global reporting will take off.
- CSR gives way to CR, reflecting the increasing convergence of social responsibilities and corporate governance.

From Directions #3 Trends in CSR Reporting 2002-03 (above). A joint report by salterbaxter and context.

Further information | website: www.salterbaxter.com

國際間主要CER/CSR指引及標準

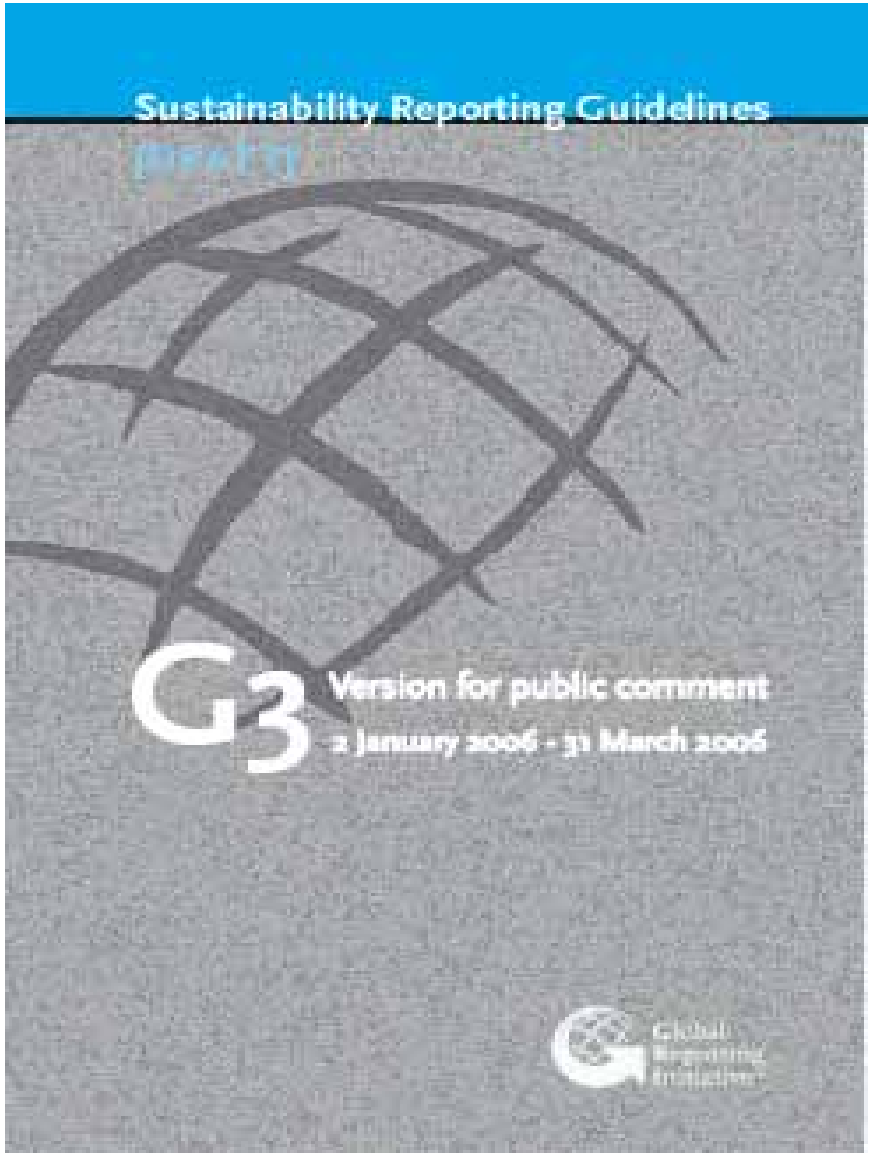
- The Sustainability Reporting Guidelines of the Global Reporting Initiative (GRI G3) 2006
- Framework for Public Environmental Reporting, an Australian approach (Environment Australia, 2000)
- General Guidelines on Environmental Reporting (UK DEFRA, 2001)
- Japanese Environmental Reporting Guidelines, Guidance for Publishing Environmental Reporting (Japan MOE, 2001)
- The CEFIC Responsible Care - Health, Safety and Environmental reporting guidelines (CEFIC, 1993)
- The WICE guidelines (WICE, 1995)
- CBI guideline: "Introducing environmental reporting (CBI, 1995)
- UNEP/Sustainability reports "Engaging Stakeholders" (UNEP/SustainAbility, 1996)
- The Forum on Environmental Reporting (FEEM) Guidelines for preparation of company environmental reports (FEEM, 1995)
- The INEM Sustainability Reporting Guide: A Manual on Practical and Convincing Communication for Future-Oriented Companies (INEM, 2001), etc.

http://www.enviroreporting.com/detail_page.phtml?&page=resource2&username=guest@enviroreporting.com&password=9999&groups=ENVREP

國際間企業報告活動之新近發展

- GRI G3撰寫指引之廣泛應用
- GRI推動公共部門之永續報告
- CERES/GRI推動工廠層級報告計畫(Facility Reporting Project, FRP)
- 線上報告(On-line Reporting)活動盛行
- CSR之第三者保證(Assurance)活動
- 碳揭露活動(Carbon Disclosure Project, CDP)

GRI第三代(G3)撰寫指引 (2006)



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- Orientation to the GRI Guidelines 5

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GRI G3撰寫指引之廣泛應用
--2006年10月GRI 撰寫指引由G2改版至G3

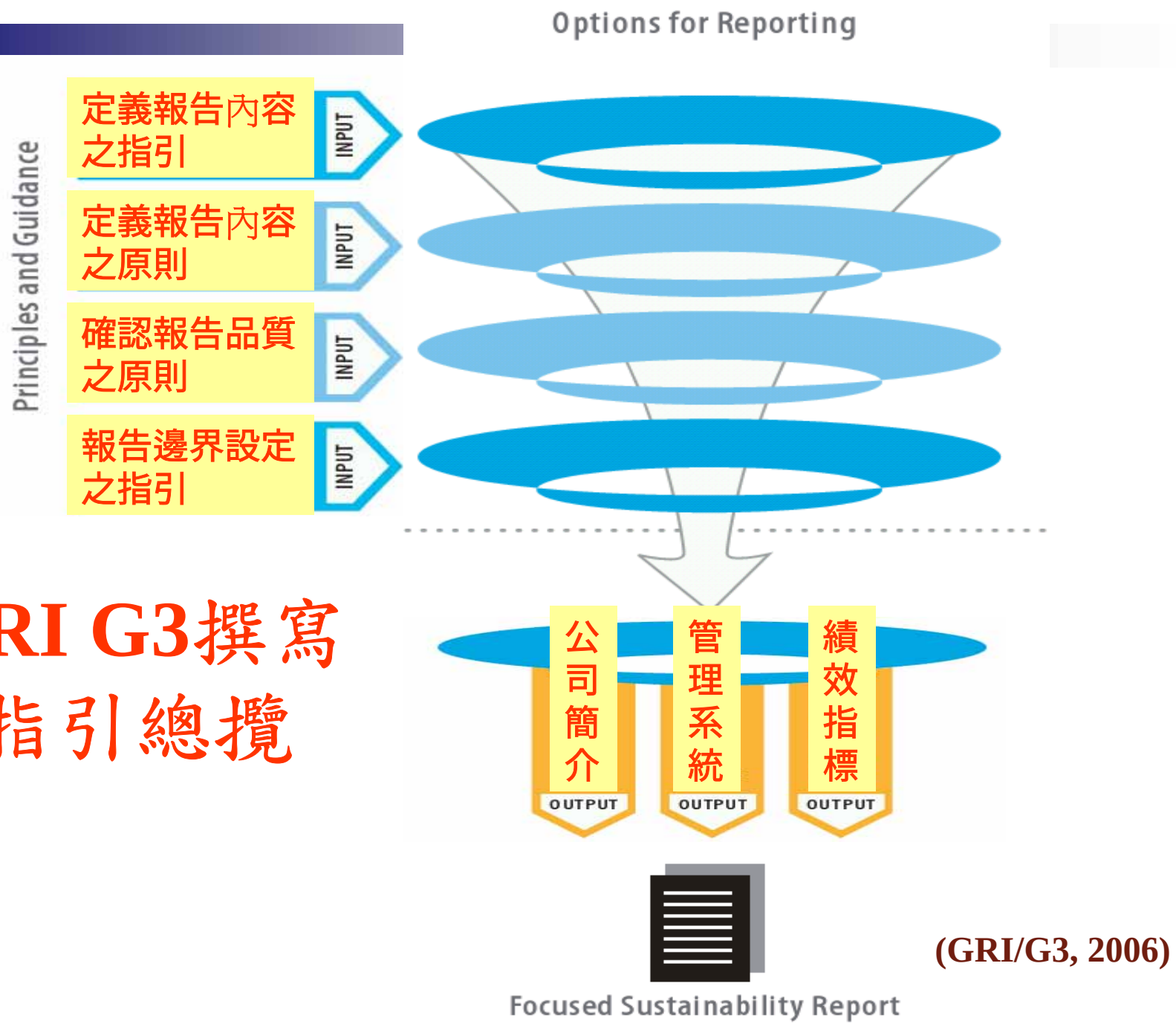
- **Amsterdam, 5 October 2006.**
- **Global Reporting Initiative G3 Sustainability Reporting Guidelines launched**
- **A new global reporting standard – business and investors call for widespread use**
- The next generation framework for businesses and other organizations to **report on tough issues like climate change, corporate governance, and child labor** is launched today by the Global Reporting Initiative (GRI).
- GRI's third iteration ("G3") *Sustainability Reporting Guidelines* (previous releases in 2000 and 2002) are **a landmark in the ongoing history of sustainability reporting and corporate social responsibility**.
- The G3 Guidelines build upon the tried and proven 2002 Guidelines, which **are in use by upwards of 1000 organizations**.
- The Guidelines are widely recognized for bringing sustainability reporting into the business mainstream.
- The new G3 Guidelines are **simpler**, help organizations focus on **material issues** and support improved sustainability performance.
- They are **harmonized with the UN Global Compact**, are more useful for investors and analysts, and bring corporate governance into sharp focus.

改版重點及意義：

- 更加強調氣候變遷、公司治理及童工等議題。
- 是國際CSR發展之重要里程碑。
- 2002迄今，已有超過1000家以上國際企業試用。
- 較G2簡單，並強調實質性議題。
- 可與UN「全球盟約」調和。

http://www.globalreporting.org/NewsEventsPress/PressResources/PressReleasesG3Release.htm

GRI G3撰寫
指引總攬



(GRI/G3, 2006)

全球報告協會(GRI)企業永續報告書之撰寫規範 (2006版)

指標內容

環境指標
11類別
51個指標
ex:物料總使用量
毒化物使用情形
……..

社會指標
14類別
59個指標
ex:制定企業社會政策
披露社會績效
……..

經濟指標
6類別
29個指標
ex:速動比率
流動比例
……..

共139項指標

全球報告協會(GRI)企業永續報告書之撰寫規範 (2006版)-指標範例

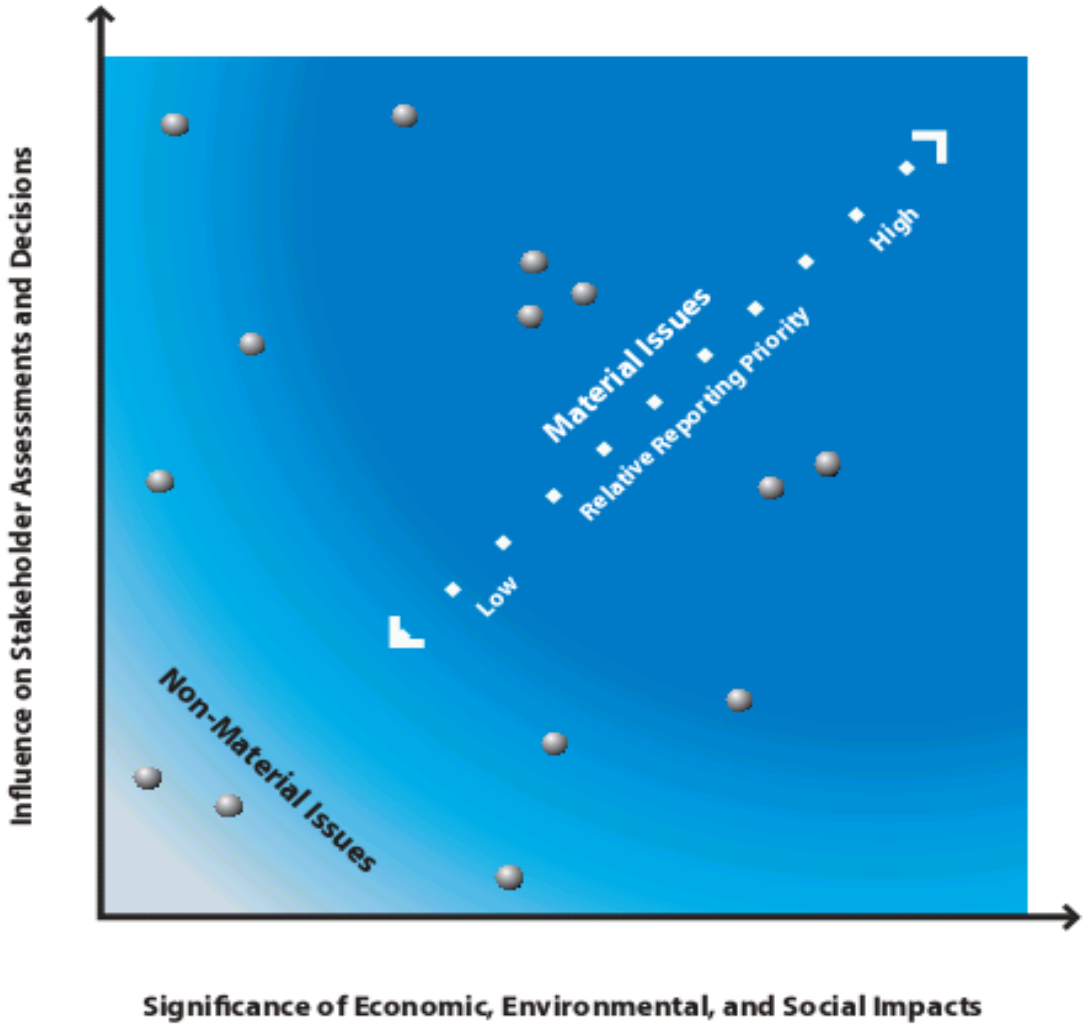
指標類別	環境績效指標
物料	EN1. 物料總使用量（燃料和水除外）
	EN2. 物料使用廢棄物（製程或非製程以外）的百分比
	EN3. 毒化物使用情形
能源	EN4. 直接能源的使用（如電力和熱）
	EN5. 間接能源使用（生產和購買電力）
	EN6. 使用可再生能源和增加能源效率之相關資訊
	EN7. 產品在生命週期中之總耗電量
水	EN8. 總用水量
	EN9. 水再循環和再利用的用水量，包括廢水和其他使用的水
生物多樣性	EN10. 無故擁有、租用或管理位於生物多樣性棲息地的面積和地理位置之相關資訊
	EN11. 有關活動、產品和服務對陸地、淡水和海洋環境之生物多樣性的主要衝擊資訊
排放物、廢氣、廢料	EN12. 溫室氣體（CO_2等氣體）的排放量
	EN13. 破壞臭氧物質的排放和使用量
	EN14. NOx、SOx,和其他空氣污染物排放量
	EN15. 空氣污染物之夏天煙霧潛勢
	EN16. 各種重大放流水水污染資訊
	EN17. 以總量和總體積計算的化學物質、油、和燃料溢漏
	EN18. 巴塞爾公約認定為「有害」之所有輸出和進口的產品及廢棄物資訊
	EN19. 有害廢棄物產生量
	EN20. 放流水之BOD及 COD
	EN21. 放流水之優養化潛勢資訊
	EN22. 廢棄物總量的種類和數量
	EN23. 重金屬污染物之排放情形

指標類別	社會績效指標
企業社會政策	SO1. 制定企業的社會政策、目標及價值
	SO2. 高階主管對企業政策的承諾與聲明
資訊之披露與溝通	SO3. 披露具體的社會績效與倫理資訊
	SO4. 定期發行含有社會議題的報告書
	SO5. 定期更新公司網頁的社會績效
公平的機會	SO6. 制定無歧視政策(性別、宗教、種族、性向)
	SO7. 公佈企業人力結構及員工多樣性(如營運地區/國家人力分布、全/兼職人數、單位員工產值等)
	SO8. 雇用身心障礙員工比率
	SO9. 女性及男性擔任管理階層或高層之比率
	SO10. 性騷擾投訴之成效
員工教育訓練	SO11. 制定員工訓練政策或計畫
	SO12. 每年每位員工平均受訓時數 (依員工職等區分)
	SO13. 提供相關的補助或獎勵措施 (獎學金、津貼等)
員工結社會自由	SO14. 企業對員工自由結社集會之政策
	SO15. 員工參與團體協商的情形
	SO16. 公司與工會溝通情形
禁用童工	SO17. 制定員工聘雇、禁用童工之相關政策
健康與安全	SO18. 建置職業安全衛生管理系統
	SO19. 公佈重大工安事件次數發生率
	SO20. 編制緊急應變小組
	SO21. 緊急應變及防災演練次數
	SO22. 編制安全衛生專業技能人員

指標類別	經濟績效指標
企業財務績效表現	EC1. 股利發放情形
	EC2. 速動比率
	EC3. 流動比率
	EC4. 負債占資產比率
	EC5. 固定長期適合率
	EC6. 財務費用率
	EC7. 稅前淨利率
	EC8. 存貨週轉率
	EC9. 應收帳款週轉率
	EC10. 總資本週轉率
公司治理實務	EC11. 獨立董監事制度
	EC12. 董事會備有明確的組織架構與權責說明
	EC13. 保障股東權益措施
	EC14. 健全公開的收購制度
顧客	EC15. 銷貨淨額
	EC16. 地區市場佔有率
供應商	EC17. 商品、材料和服務的價格
	EC18. 供應商之清單與明細
員工	EC19. 員工總薪資、津貼和福利
	EC20. 損害和生病損失工作天的天數
	EC21. 員工建議改善品質、環安衛的績效之情形
	EC22. 人員替換率和員工服務平均時間
	EC23. 每年員工訓練平均小時
	EC24. 員工對工作滿意度

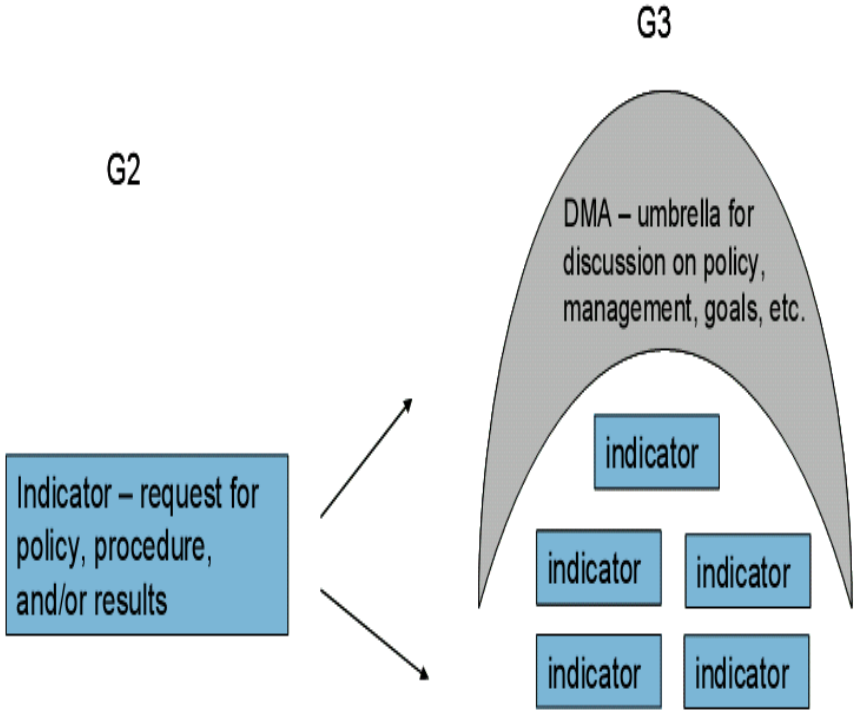
實質性之定義

對利害相關者評估與決策之影響程度



對經濟、環境及社會之衝擊度

(GRI/G3, 2006)



Indicator count:

G2 core	G2 additional	G3 core	G3 additional
50	47	47	32
Total: 97		Total: 79	

- **G3中建立的新形式的揭露機制—以績效為導向之資訊：「管理方式之揭露(Disclosure on Management Approach, DMA)」。**
- **DMA機制提供組織討論其有關政策、程序及目標等績效結果之空間。**

http://www.globalreporting.org/NR/rdonlyres/4E400400-F7DD-4A90-BE21-99BEC4302D4C/0/G3_Past_Present_Future.pdf

GRI推動公共部門之永續報告

2003年9月開始啟動為期15個月之試行計畫，目的在於制訂適用於公共部門之CSR撰寫指引。

Global Reporting Initiative™

Public Agency Sustainability Reporting

A GRI Resource Document
In Support of the Public Agency Sector Supplement Project

January 2004

http://www.globalreporting.org/NR/rdonlyres/69CB7A1F-60FF-4804-A29E-EC19AB9C2AB7/0/ResearchProjectPublicAgecny.pdf

為何需要推動公共部門永續報告工作？

- 公共部門不能只擔任法規與政策制訂者的角色，更需要實際參與環保與永續事務。
- 公共部門擁有的員工、土地及資源甚多，對於國家及國際層級的環保與永續發展工作進展關係密切。

公共部門運作對環境與永續發展衝擊之範例

Operational Impacts of Public Agencies

The direct impact of public sector operations on the economy, environment, and society are significant since this sector is typically one of the largest in countries around the world. The following are a few examples:

- Canada's federal government is the nation's largest single enterprise. It employs 224,000 people; owns 21.4 million hectares of land, 59,000 buildings and facilities, owns and operates 25,000 motor vehicles; and is responsible for more than $8 billion in annual purchases of goods and services.
- The U.S. federal government owns one-third of the nation's land and is the largest consumer of energy. Its purchases total more than $200 billion annually.
- In the United Kingdom, the government purchases £25 billion of goods and services annually.

CERES/GRI推動工廠層級報告計畫
(Facility Reporting Project, FRP)

http://www.facilityreporting.org/

為何需要推動工廠層級報告計畫？

- 自發性組織層級之永續報告書已成為國際間對企業界普遍性期待。
- 然而，自發性組織層級永續報告書之內容並無法滿足當地社區相關利害關係者之資訊需求，故需要有工廠層級的報告書。
- 工廠層級報告活動，尚在初始推動階段，因各類產業類型眾多，預期在架構、品質及內容等方面會有很大的差異。

http://www.facilityreporting.org/

CERES/GRI推動工廠層級報告撰寫指引

Facility Reporting Project

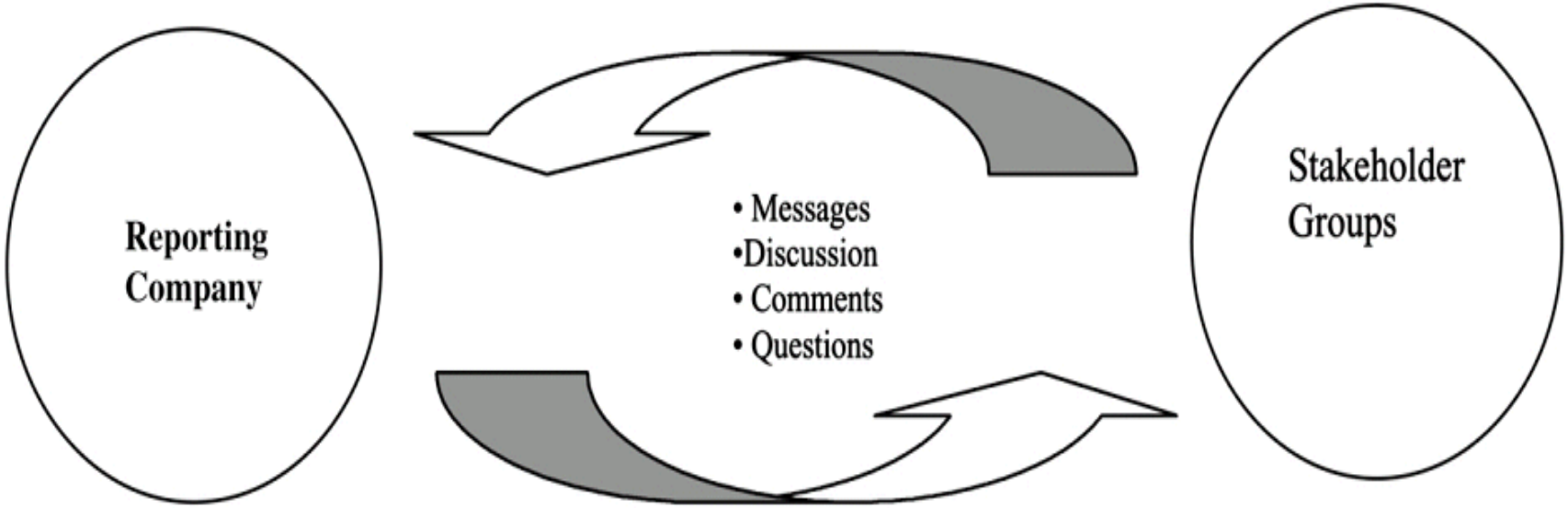
SUSTAINABILITY REPORTING GUIDANCE **March 2005**

—Pilot Draft—

Overview of the FRP's Sustainability Indicators	
Major Category	**Sub-category**
Economic Indicators	Payroll Taxes Donations Infrastructure investment
Environmental indicators	Materials Energy Water Biodiversity Emissions, Effluents & Wastes Compliance Overall
Social Indicators	Labor Practices & Decent Work Human Rights Society

線上報告(On-line Reporting)活動盛行

線上報告活動之特性



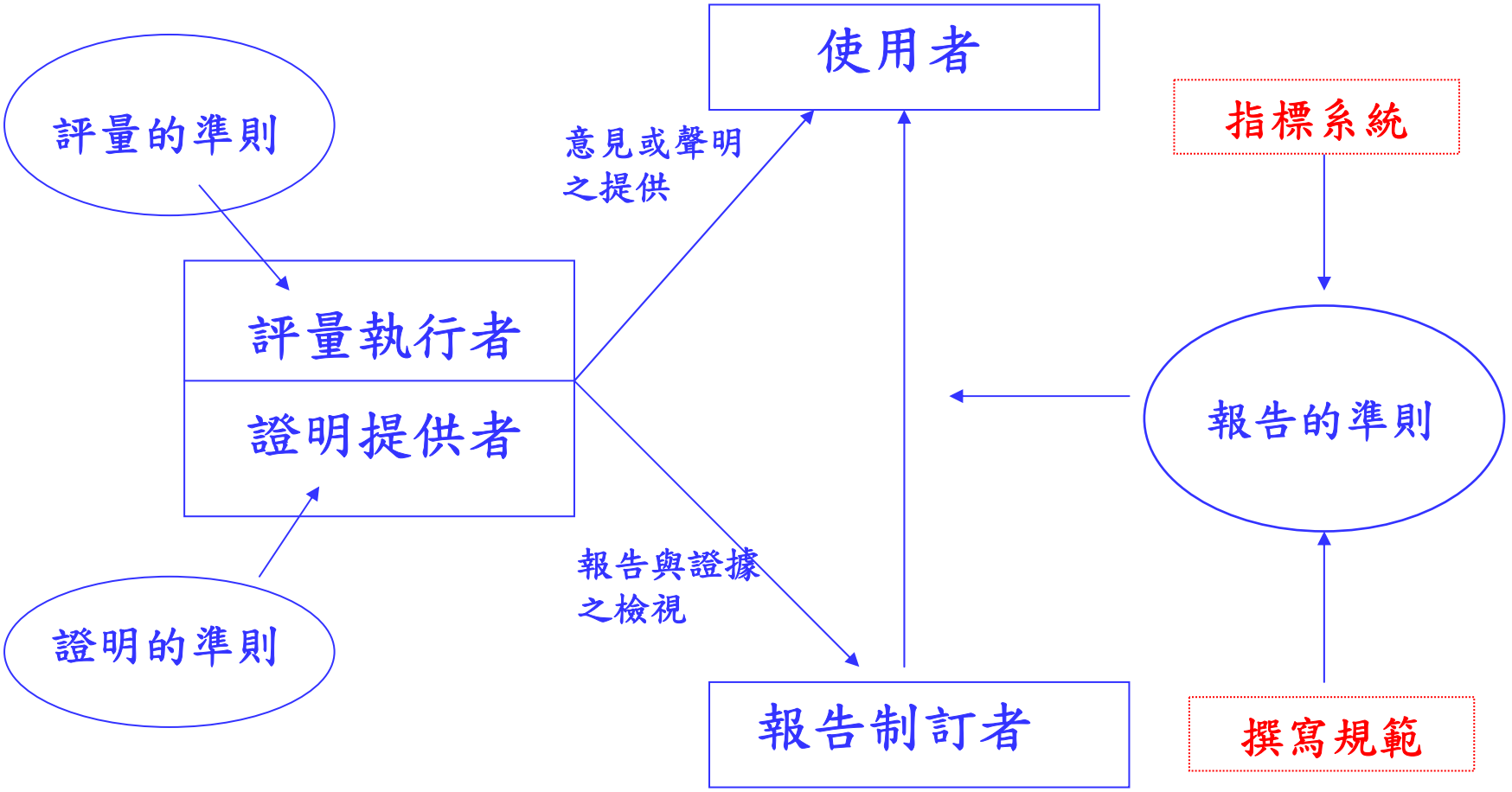
強調並提高CSR資訊之互動性

線上報告(On-line Reporting)及登錄活動盛行

截至2008.9.8已收錄有來自108個國家4,548個不同公司的18,000份報告。

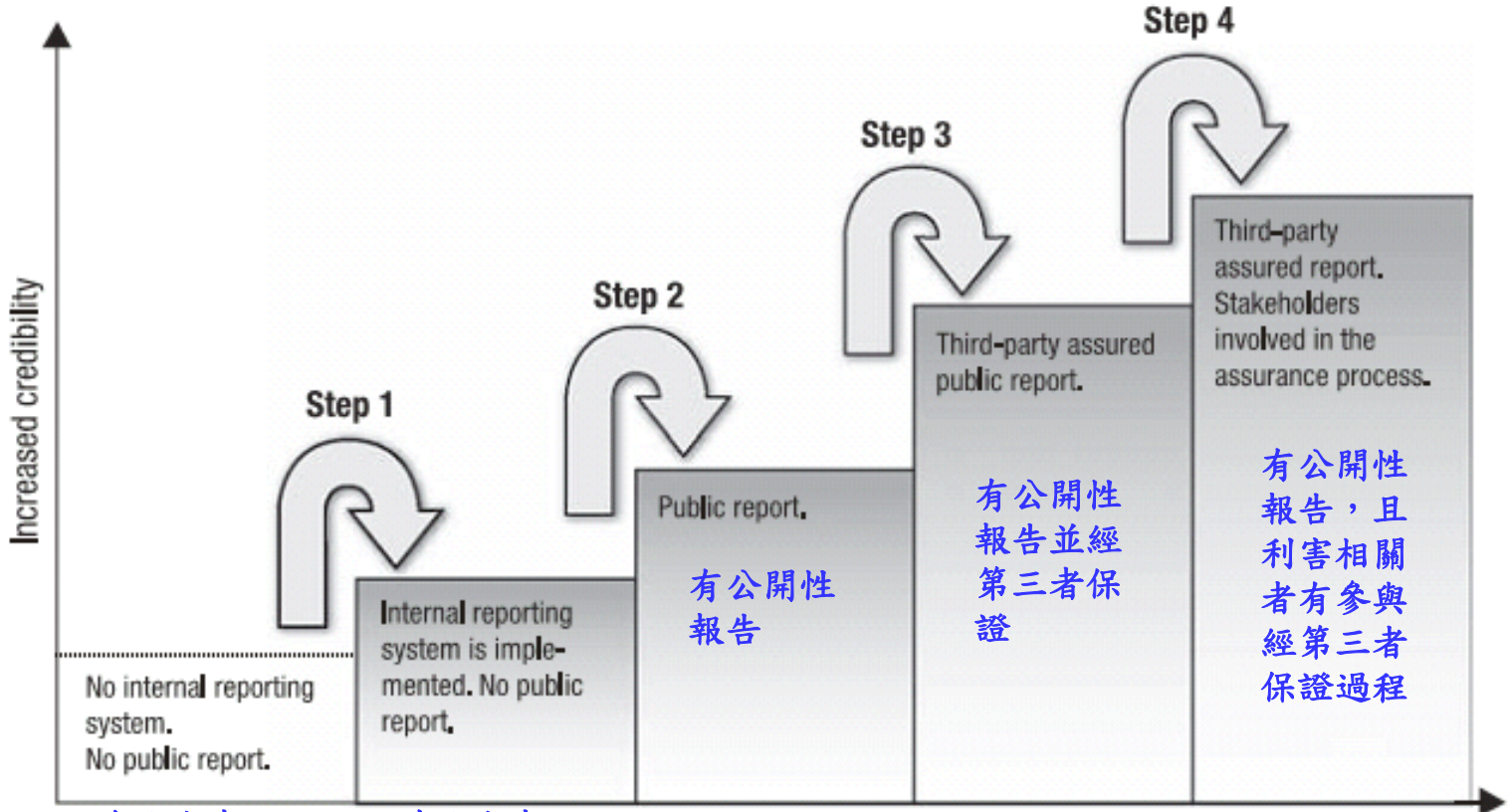
http://www.corporateregister.com/

CER/CSR之保證(assurance)機制運作圖



CER/CSR之第三者保證(Assurance)活動

CER/CSR之第三者保證活動之不同層次



(Park and Brorson, 2005)

企業登錄協會年度調查報告-1
ASSURE VIEW-
The CSR Assurance Statement Report

Figure 1: Reference to Standardised Approaches

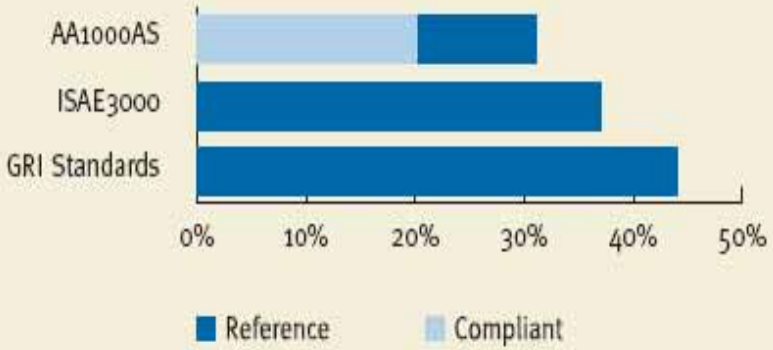
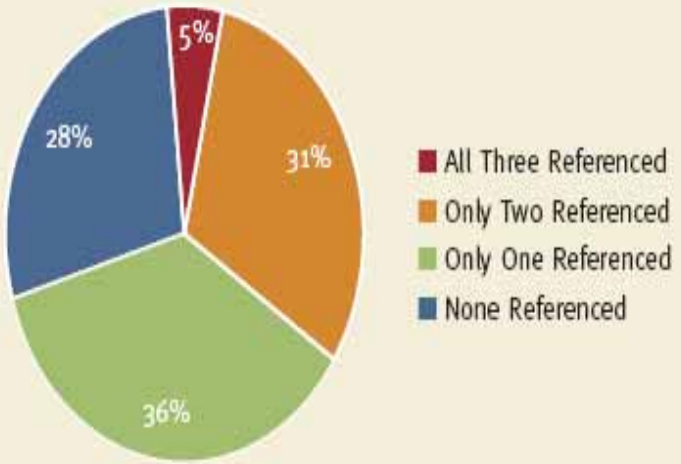


Figure 2: Combined References to Standardised Approaches



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企業登錄協會年度調查報告-2
ASSURE VIEW-
The CSR Assurance Statement Report

Figure 12: Growth of External Assurance Statements

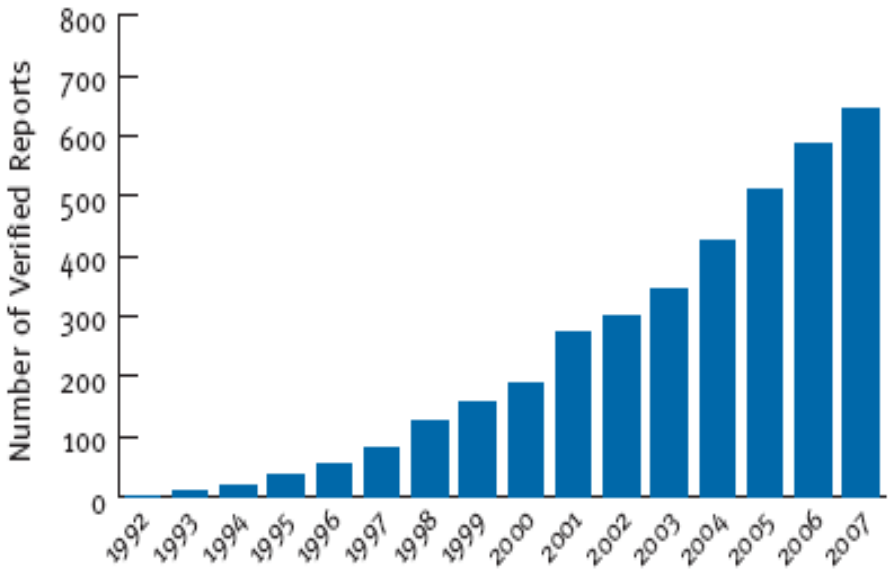
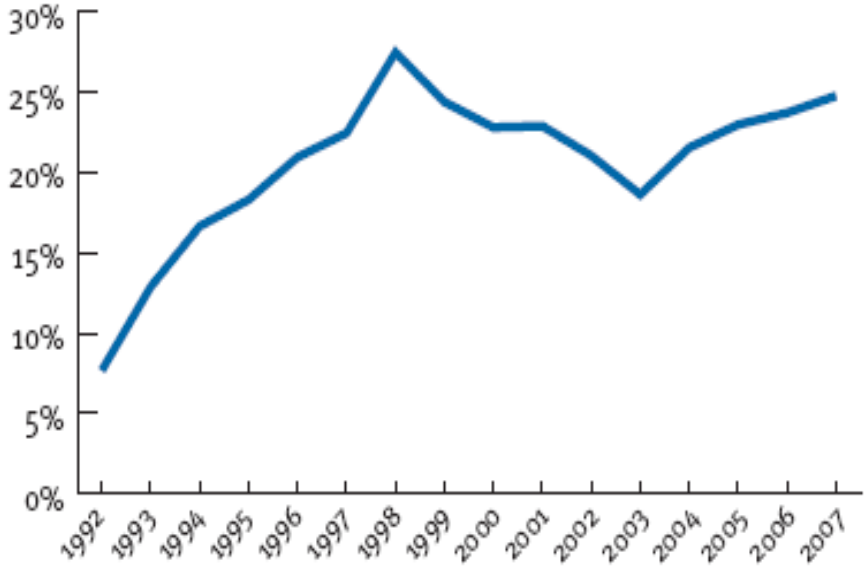


Figure 13: Relative Growth of External Assurance Statements (% of CSR Reports)



企業登錄協會年度調查報告-3
ASSURE VIEW-
The CSR Assurance Statement Report

Figure 14: External Assurance Statements by Provider Type in 2007

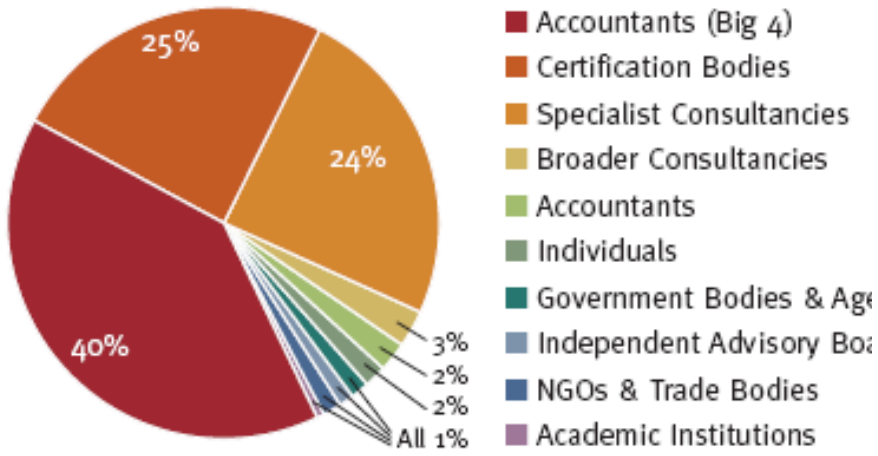
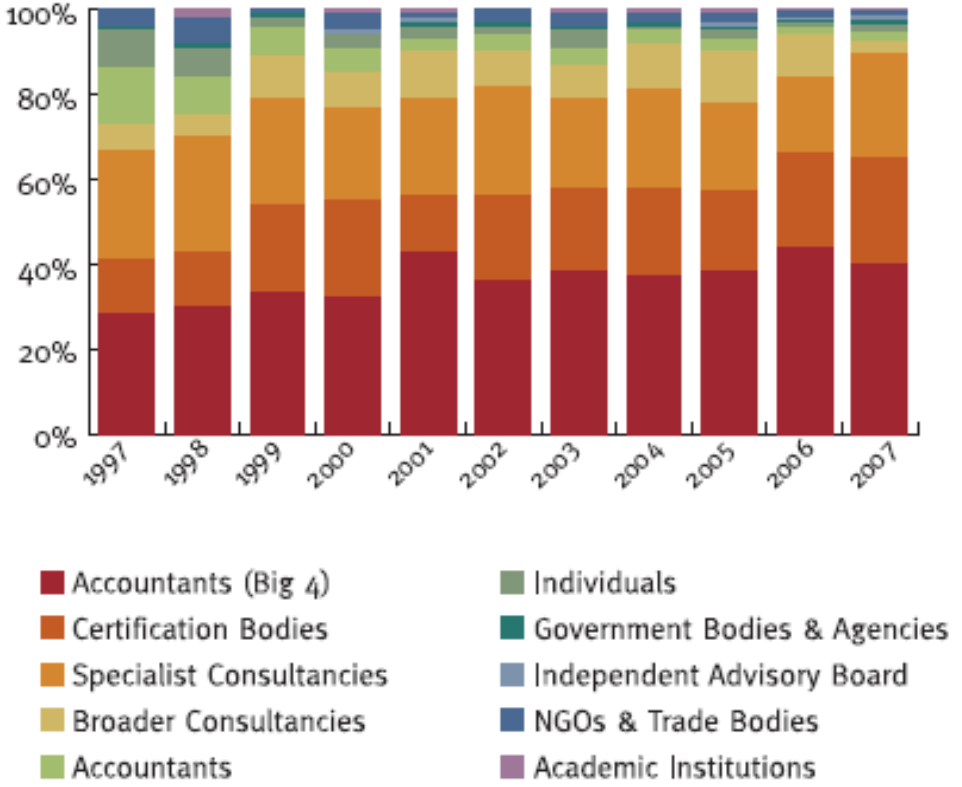
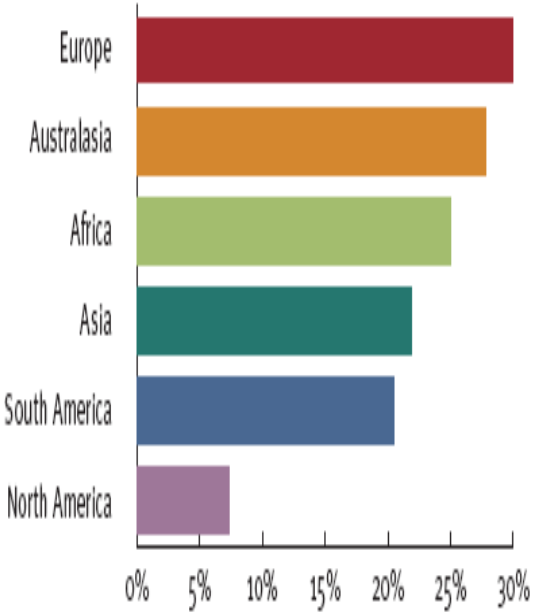


Figure 15: External Assurance Statements by Provider Type 1997-2007



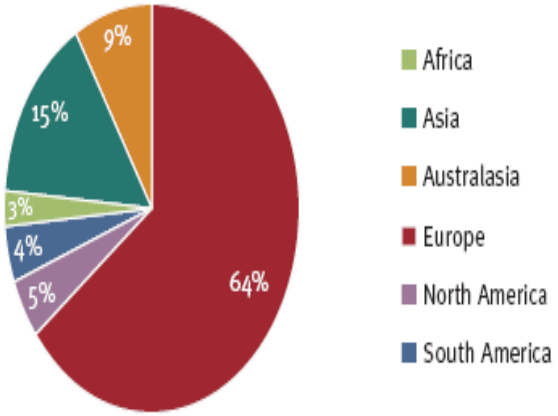
企業登錄協會年度調查報告-4
ASSURE VIEW-
The CSR Assurance Statement Report

Figure 16: Reports with External Assurance Statements in 2007 (%)



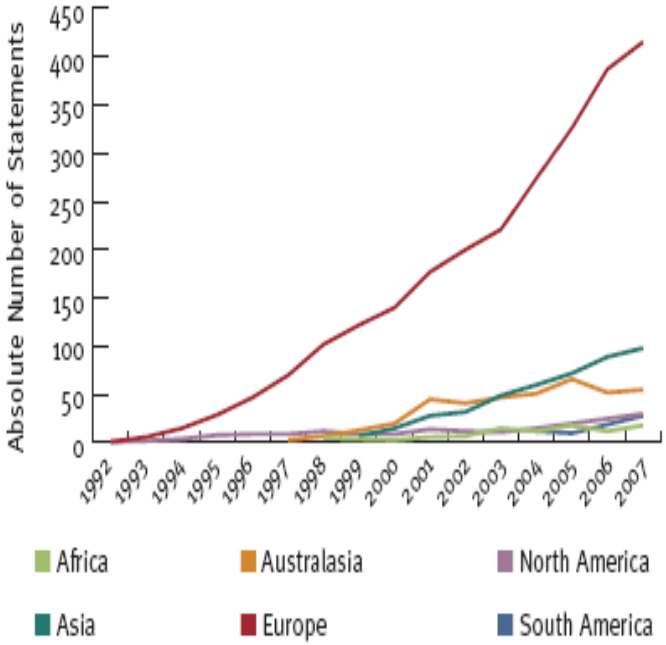
個別地區百分比

Figure 17: External Assurance Statements in 2007 by Region



整體百分比

Figure 18: External Assurance Statements by Region (Absolute Numbers)



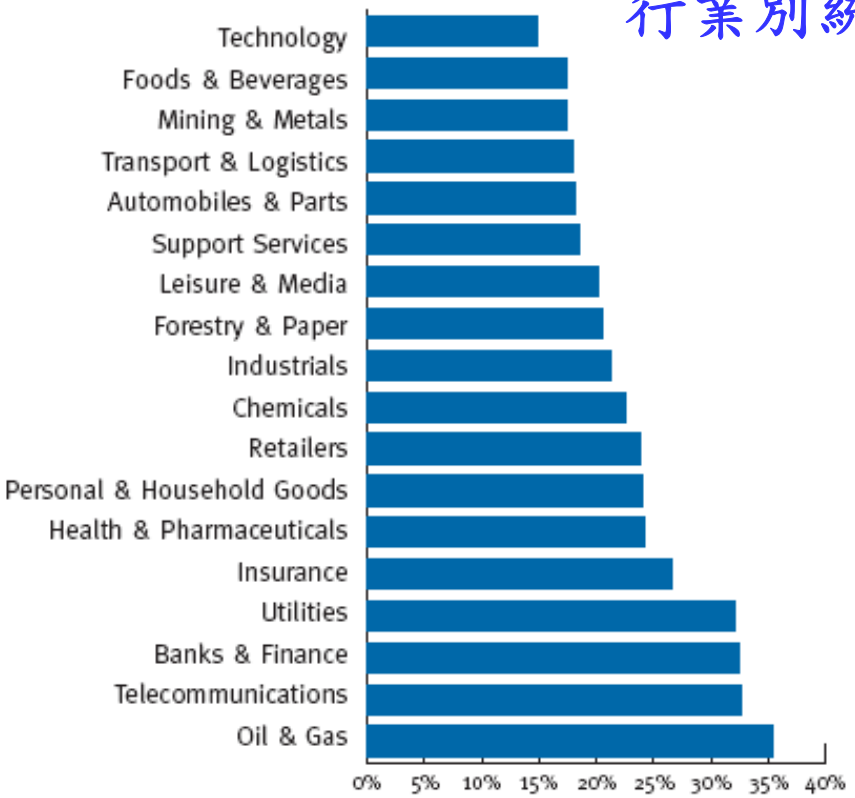
各地區通過外部查證之家數

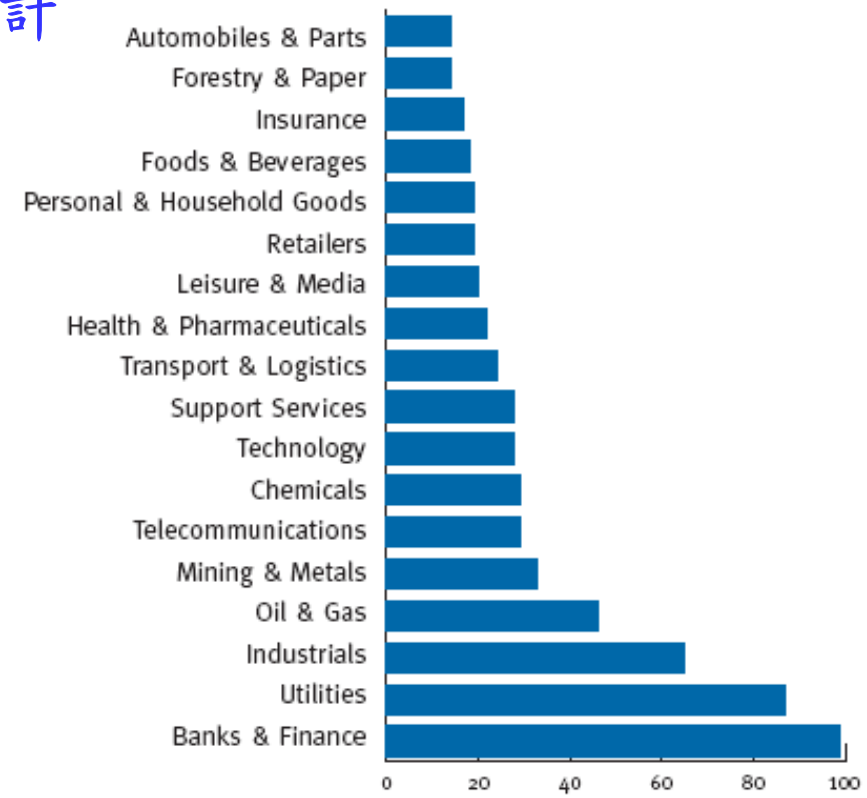
企業登錄協會年度調查報告-5
ASSURE VIEW-
The CSR Assurance Statement Report

Figure 19: CSR Reports with External Assurance Statements in 2007, by Sector (Percentage)

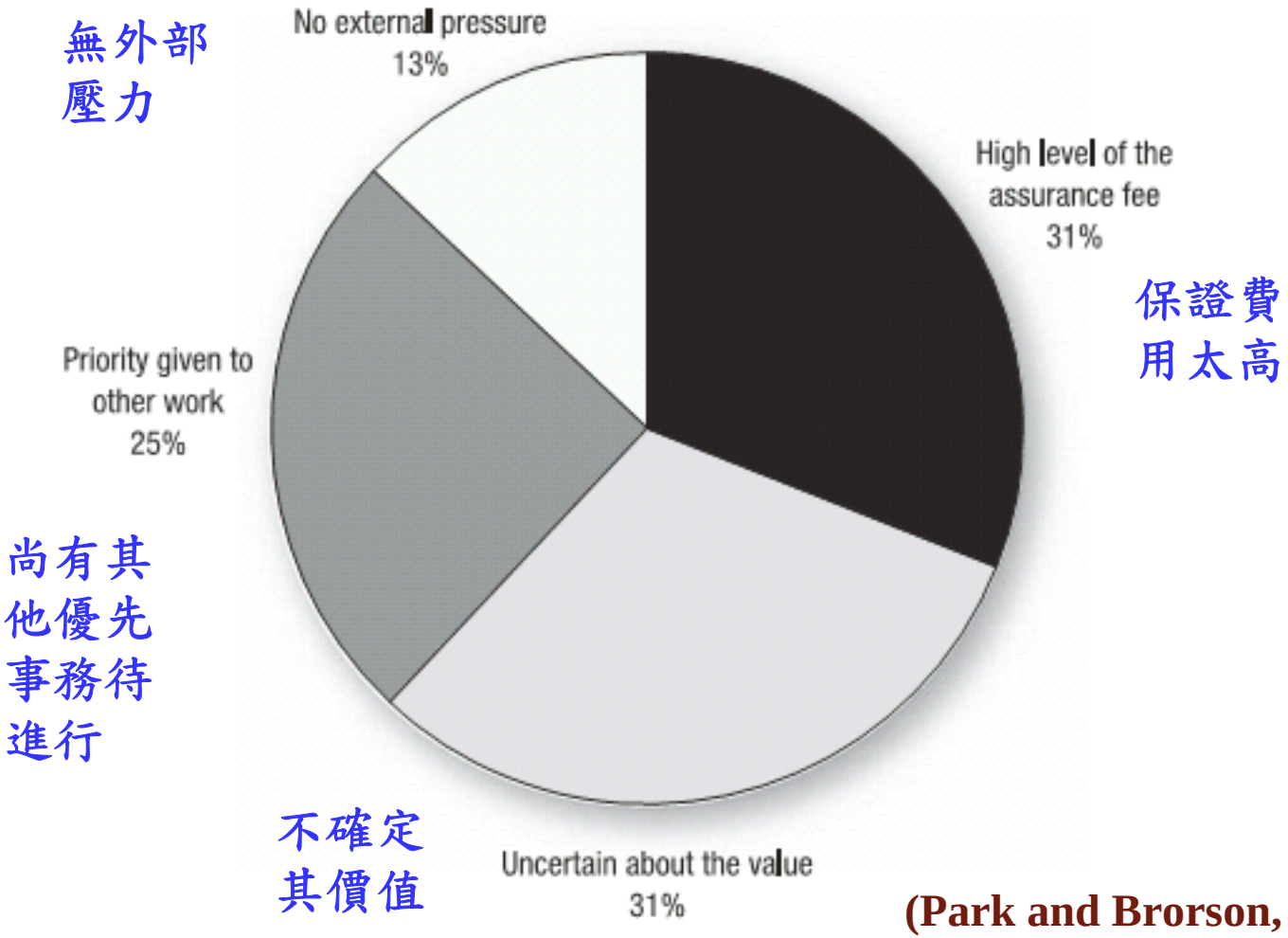
Figure 20: CSR Reports with External Assurance Statements in 2007, by Sector (Absolute Numbers)

行業別統計





1995~2003年間瑞士28家案例公司認為CSR不需要第三者驗證之主要原因統計



無外部壓力

保證費用太高

尚有其他優先事務待進行

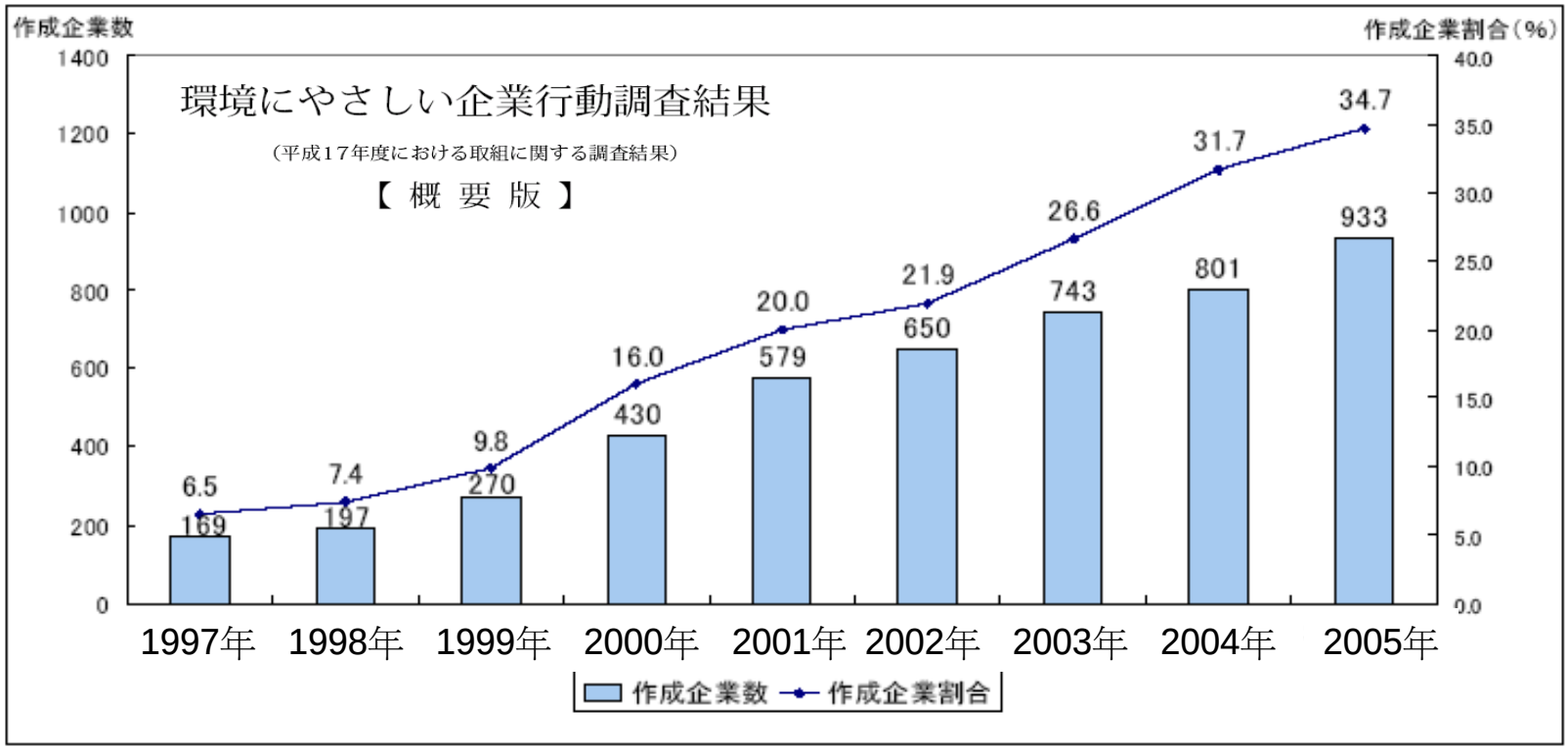
不確定其價值

(Park and Brorson, 2005)

日本推動CER/CSR之經驗
—以日本環境省2005年度企業環保行動調查為例

Some assigned companies have been required to publicly report since 2005 by law. 環境配慮促進法について

図1　:環境報告書作成企業数の推移



資料來源：日本環境省，2005年度企業環保行動調查，2006年12月

日本推動CER/CSR之經驗—日本環境省

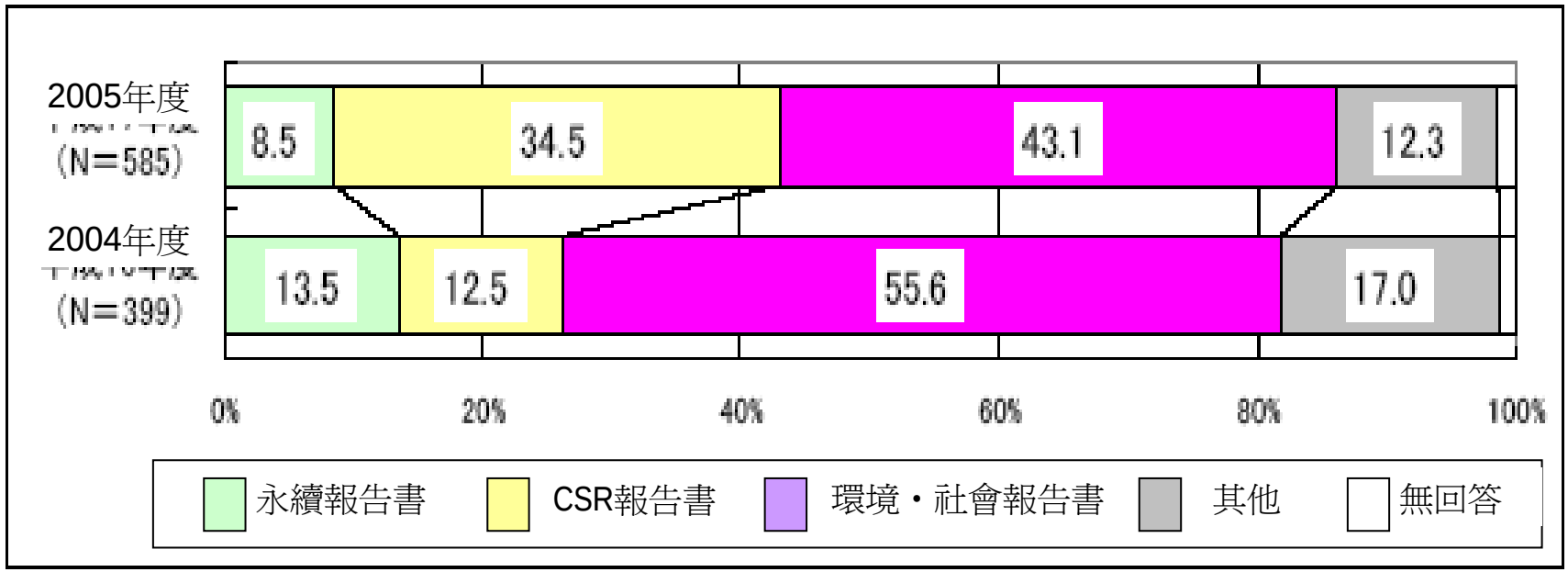
2005年度企業環保行動調查

環境にやさしい企業行動調査結果

（平成１７年度における取組に関する調査結果）

【　概　要　版　】

図－3：社会・経済的側面の記載手段



日本推動CER/CSR之經驗—日本環境省

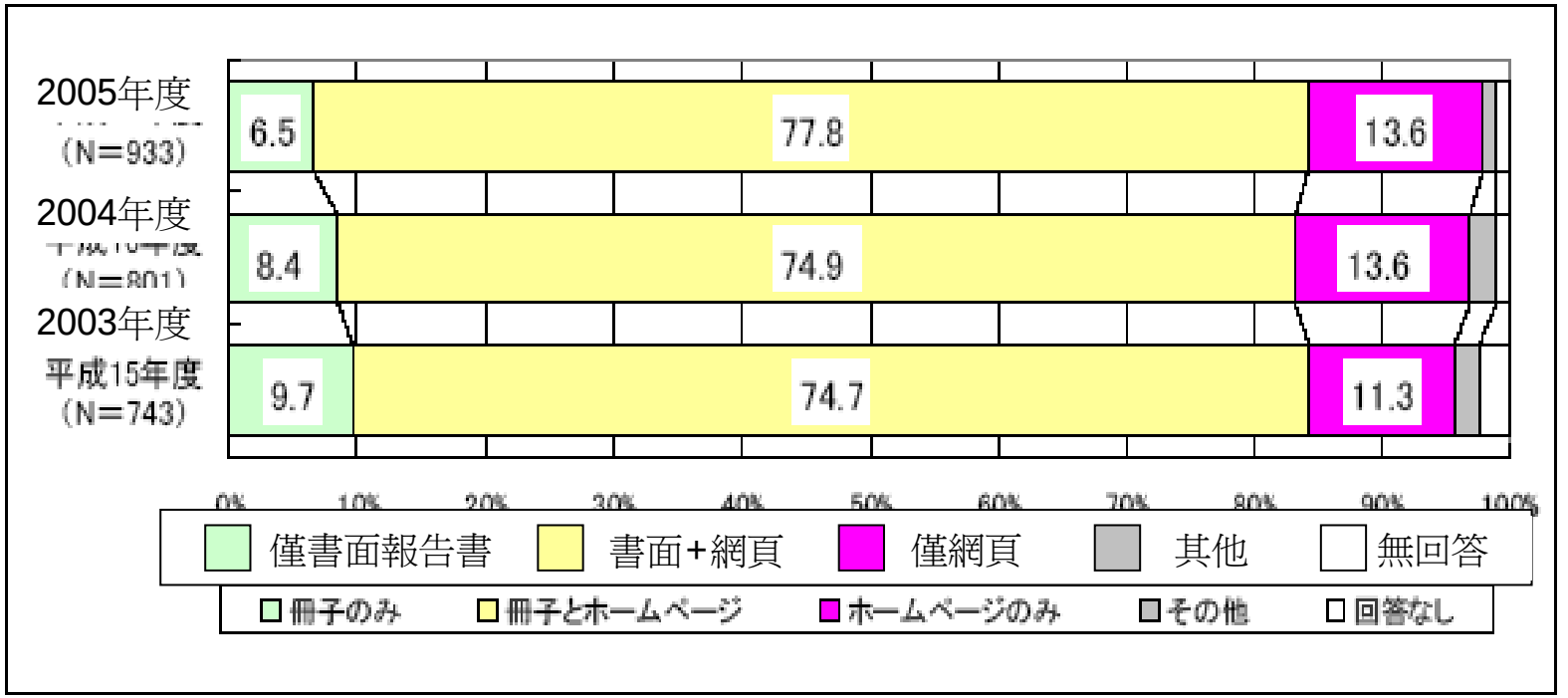
2005年度企業環保行動調查

環境にやさしい企業行動調査結果

（平成１７年度における取組に関する調査結果）

【　概　要　版　】

図 4 ：環境報告書の公表媒体について



日本推動CER/CSR之經驗—日本環境省

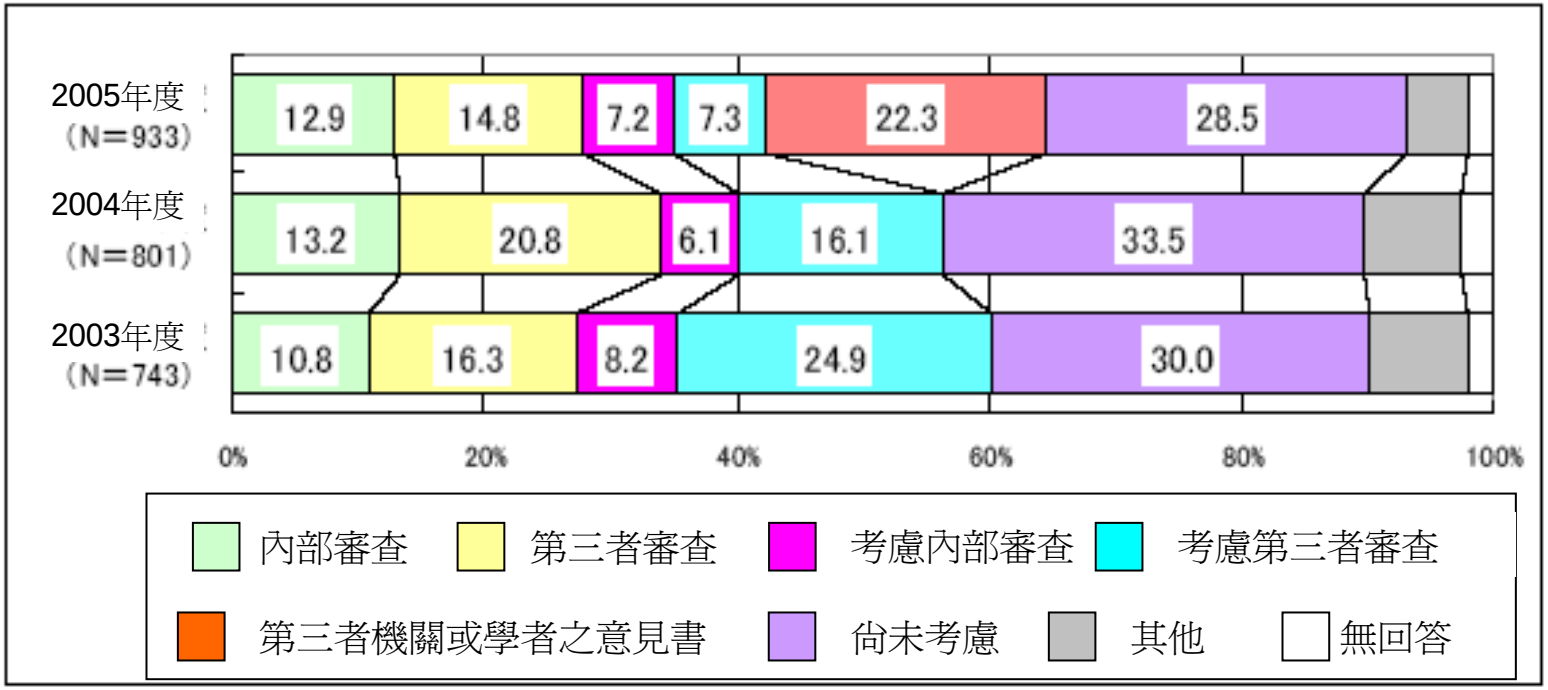
2005年度企業環保行動調查

環境にやさしい企業行動調査結果

（平成１７年度における取組に関する調査結果）

【　概　要　版　】

図 5 .:環境報告書の信頼性向上の手段について



企業永續資訊之延伸-碳揭露專案

- 包括美林與荷蘭銀行、代表31兆美元資金的211家之全球各大投資法人合作發起的「碳揭露專案」（Carbon Disclosure Project，簡稱CDP），其為獨立的非營利組織，總部位於倫敦，是由385個管理資產總額達57兆美元的機構投資人共同發起，目前保有全世界與氣候變遷相關最大的資料庫。
- CDP日前已經對世界最大的企業集團發佈了2008年的資訊要求，要求全球五百家市值最高的企業盤查並公開其溫室氣體排放量，以及處理氣候相關之投資風險和機會的因應策略報告，由此產生的資訊將會公布在CDP的網站上

Click here to view a video message from Rupert Murdoch

Click here to view Bill Clinton's 2007 launch speech

Download Angela Merkel's letter

CARBON DISCLOSURE PROJECT

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CDSB
Job Opportunities

About the Carbon Disclosure Project (CDP)

The Carbon Disclosure Project (CDP) is an independent not-for-profit organisation aiming to create a lasting relationship between shareholders and corporations regarding the implications for shareholder value and commercial operations presented by climate change. Its goal is to facilitate a dialogue, supported by quality information, from which a rational response to climate change will emerge.

CDP provides a coordinating secretariat for institutional investors with a combined $57 trillion of assets under management. On their behalf it seeks information on the business risks and opportunities presented by climate change and greenhouse gas emissions data from the world's largest companies: 3,000 in 2008. Over 8 years CDP has become the gold standard for carbon disclosure methodology and process. The CDP website is the largest repository of corporate greenhouse gas emissions data in the world.

CDP leverages its data and process by making its information requests and responses from corporations publicly available, helping catalyse the activities of policymakers, consultants, accountants and marketers.

CDP News

The CDP6 questions for responding corporations are now available. To download click here.

The CDP6 Online Response System (ORS) is available for data input. We have sent out registration details to responding companies by email, if this has not been received you can click here to register to respond online.

The GHG Management Institute training package on the CDP6 information request is now open. To register please click here CDP e-learning package.

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CARBON DISCLOSURE PROJECT, Registered Charity no. 1122330. A company limited by guarantee registered in England no. 05013650

歐盟擬對未執行溫室氣體減量的國家徵收產品碳關稅

- 面對日趨嚴重的全球暖化問題，歐盟揭示溫室氣體減量目標為「到2020年止，所排放的二氧化碳要比1990年降低20%，同時並使用20%的再生能源」。
- 為了達到此目標，歐盟在2013年將嚴格執行碳排放交易機制，要求境內企業在進口碳密集度高的產品時，需透過歐盟碳排放交易機制購買排放額度，且國外廠商輸歐之高耗能產品，必須以歐盟境內公司相同的排放標準看待，超過額度者必須購買排放權。
- 除了推行碳排放交易機制外，今年度更開始討論針對未執行溫室氣體減量的商品出口國徵收「碳關稅」。
- 國際間若欲開徵碳關稅，必須以產品的「碳足跡」為原則，包含產品物流、運輸...等所有供應鏈產生的二氧化碳量，都必須提供資料給產品製造商。

碳足跡(Carbon footprint)及碳宣告(Climate Declaration)

範例: LCD電腦螢幕

製品環境宣言
Product Environmental Aspect Declaration

●iiyama Corporation
●iiyama
●http://www.iiyama.co.jp/
●(Address) 710-1 Kitaowaribe, Nagano
(Telephone) +81 26 263 5114
(E-mail) aizawas@seagreen.ocn.ne.jp
(Charge) Seiichi Aizawa

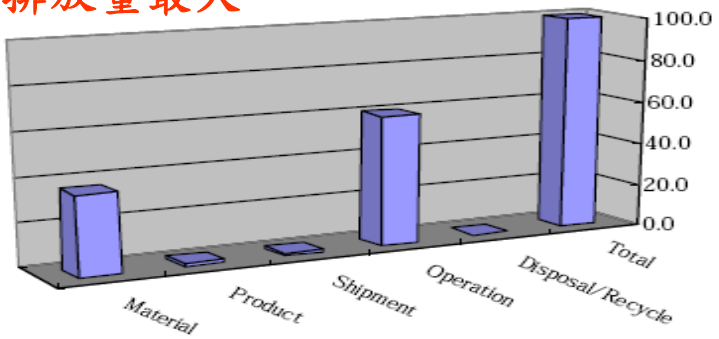
●AS3921U
●Screen size: 15.4"
Resolution: 1280×1024 (SXGA)
Brightness: 240cd/m²
Display colors: Approx. 16 million
Viewable angle: H: 140°, V: 100°
USB Hub & Stereo Speakers

JEMAI
製品環境宣言/PEAD
Prov.008
2001. 05. 25
この製品の定量的環境情報は下記のURLで公開しています。
http://www.jemai.or.jp

AS3921U
(Excluding accessories enclosed and packing case)

Energy consumption for 5 years in the whole life cycle stage is approx. 3,300MJ, the discharge of CO_2 is approx. 160kg and Power consumption during operation is approx. 230kWh.

使用階段CO_2排放量最大



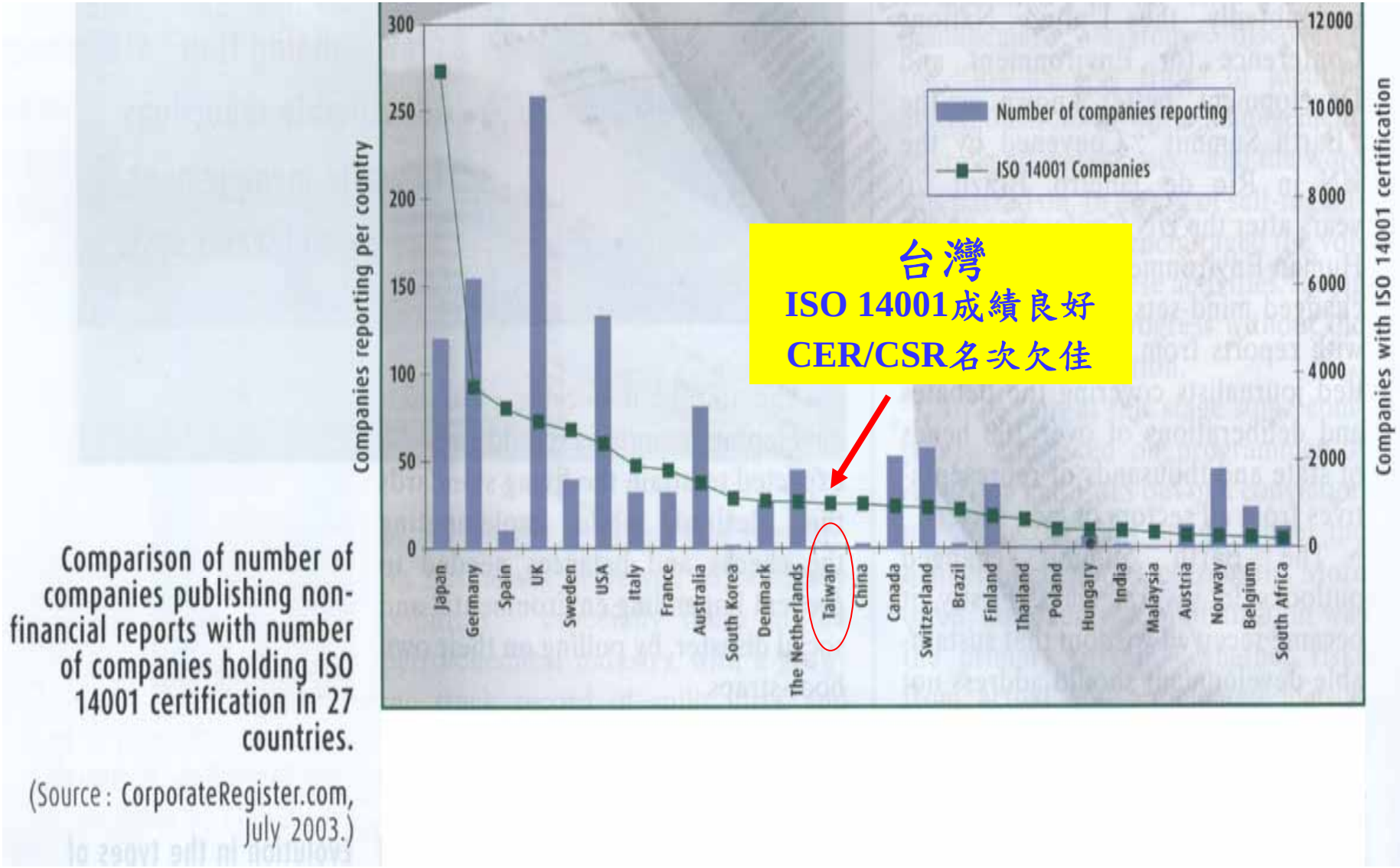
CO_2 discharge according to each stages of life cycle [%]

(JEMAI, 2008)

我國企業永續報告之推動現況與推動策略建議

國際觀點

驗證證書非首要，資訊揭露才重要



Comparison of number of companies publishing non-financial reports with number of companies holding ISO 14001 certification in 27 countries.

(Source: CorporateRegister.com, July 2003.)

我國企業環境/永續報告(CER/CSR)之推動歷程

- 相較於國外企業環境資訊公開活動的時程，我國企業環境報告書之推動，已整整比國際間晚了十年以上。1999年底由中華民國企業永續發展協會出版包含其13家會員廠商之「環境績效說帖」，可謂我國企業環菁資訊溝通之首波行動。
- 自2000年起，經濟部工業局亦已因應國際趨勢，委託各輔導機構執行各年度之示範及持續改善輔導計畫，歷年來已陸續協助數十家企業製作完成環境報告書。
- 據估計，迄今國內企業能依據公認規範撰寫的企業環境報告書約有50家左右(含公開及未公開者)，除中鼎公司與友達光電公司二家外，大多未經過第三者之查證或驗證。
- 我國廠商於近五年間，在企業資訊公開方面之活動雖已有較明顯的開展，尤其如少數國內大型公司，其環境/永續報告書均已出版數年，內容品質與國外企業不相上下，但整體產業界對於環境與永續資訊公開的態度、撰寫內容廣度與呈現方式，均有待進一步提昇。
- 2006年9月經濟部與金管會雖曾研議企業環境資訊揭露工作，當年國家永續發展會議亦作成推動國內大型企業出版環境報告書之決議，但相對於先進國家而言，尚缺乏政府政策與資源之投入進行整體性推動。

政府單位之推動策略建議

- 原則：參酌國外經驗，以輔導、獎勵、立法等三個步驟，循序漸進推動。
- 方式
  - 建立國內政府單位推動共識與權責分工機制，並與具專業公正性之NGOs合作，進行相關推廣工作
  - 以國營事業及上市公司為主要鼓勵推動對象，建立適當誘因與獎勵機制，
  - 配合國際CSR報告書發展趨勢，評估與推動國內各公部門出版自身之CSR，作為未來可能進行之政策環評說明書的撰寫基礎
  - 建立國外資訊交流與技術合作管道，鼓勵我國企業CSR上載至各國際專業機構資訊公開平台，提高國際能建度

產業界之因應策略

- 分析製作環境/永續報告書之動機與趨動力
- 參採具國際共識性之標準(如GRI, AA1000等)
- 建立與收集CER/CSR相關績效與資訊之能力
- 汲取國內外同業CER/CSR撰寫執行經驗
- 建立CER撰寫與專責人員培訓與管理機制
- 適時將CER提升至CSR之呈現方式
- 及早因應與準備來自國際供應鏈之碳揭露壓力
- 建立與開拓CER/CSR展現與溝通之管道

財團法人台灣永續能源研究基金會
第一屆企業永續報告獎

- 評選目的
  - 為鼓勵我國產業界發行企業永續報告書，以加強其對維護永續發展、友善環境及公益社會的重視與投入，將評選國內已出版企業永續報告書之績優公司，表彰其在永續產業經營之資訊揭露的努力。
- 評選辦法
  - 提供公司最新版之企業永續報告書(如所出版者為環境報告書亦可參賽)之紙本及電子檔(pdf格式)各一份，及其他相關可佐證之資料(如查證證書等)。於報告書截止收件後由主辦單位將與賽企業之報告書進行初審，並將資料提供評選委員評閱及審查，隨後召開評選會議，進行決選作業，基金會網站公佈決選名單(前三名)，並以電話與電子郵件通知獲選公司，基金會將擇期公開獎勵各獲選企業。
- 活動時程
  - 報告書截止收件日期：民國 97 年 10 月 30 日
  - 決選完成並公告於基金會網站(http://tise.yam.com/)： 民國 97 年 11 月 30日
  - 頒獎日期：民國 97 年 12月

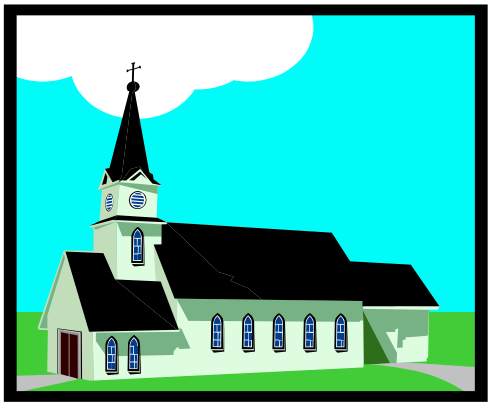
結　論

- 由CER提升至CSR已是全球性明顯的趨勢，我國產業界之環境管理層次仍待繼續提升。
- 參酌國際環保與永續績優企業之環境/永續管理標竿實務，有助於我國產業之環境與永續管理實務及資訊揭露工作水準。

- CER/CSR活動應繼續有效推動，創造環境保護與經濟發展雙贏之契機 。
- 我國可積極參與國際CER/CSR組織，引進並倡導更先進之資訊揭露觀念(如公共部門及工廠層級之報告活動)，提高國際能見度。
- 政府單位(尤其是環保行政機關)宜積極投入，研訂具備誘因效果之法規制度。

感謝聆聽

敬請指教



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