國立臺北大學自然資源與環境管理研究所
110 學年度第一學期『環境工程科學概論』

課程講義(15)：永續發展與企業永續
Sustainable Development and Corporate Sustainability

- **SUSTAINABLE DEVELOPMENT**
  - □ "Definition" of Sustainable Development
    Sustainable development has been defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs. (https://www.un.org/sustainabledevelopment/development-agenda/)
  - □ UN Summit/Conference on Sustainable Development
    - ⇒ 2015 UN Sustainable Development Summit + UNFCCC COP21
    - ⇒ 2012 UN Conference on Sustainable Development (Rio+20 Earth Summit)
    - ⇒ 2002 World Summit on Sustainable Development
    - ⇒ 1997 Special Session of the General Assembly to Review and Appraise the Implementation of Agenda 21 (Earth Summit+5)
    - ⇒ 1992 UN Conference on Environment and Development (Rio Earth Summit)
  - □ Conventions, Initiatives, Frameworks, and Nexus => Outcomes of the Summits
    - ⇒ UNSD Summit: Agenda 2030 (SDGs); UNFCCC COP21: Paris Agreement
    - ⇒ Rio+20: The Future We Want; Rio+10: WEHAB Framework
    - ⇒ Rio Earth Summit: Agenda 21, the Rio Declaration on Environment and Development, the Statement of Forest Principles, UNFCCC, UN Convention on Biological Diversity, ISO 14000 series Standards

- **UN SUSTAINABLE DEVELOPMENT GOALS**
  - □ UN Millennium Development Goals
  - □ UN Sustainable Development Goals
    - ⇒ 2030 Agenda for Sustainable Development
    - ⇒ 17 Goals => 169 targets => 232 indicators
    - ⇒ Voluntary National Review (VNR) => VLR, VDR
    - ⇒ The 5P Principles: Prosperity, People, Planet, Peace, Partnership
  - □ Taiwan's Sustainable Development Goals 臺灣永續發展目標
    - ⇒ "The 18th Goal" => 2030 (or 2025) Agenda for Sustainable Development
    - ⇒ 18 Goals => 143 targets => 336 indicators
    - ⇒ Targets 具體目標? Indicators 對應指標?
  - □ Beyond 2030
    - ⇒ The World in 2050 (https://www.unsdsn.org/the-world-in-2050)
    - ⇒ "Our Common Agenda" report looks ahead to the next 25 years and represents the Secretary-General's vision on the future of global cooperation and reinvigorating inclusive, networked, and effective multilateralism. => 12 areas of action
    - ⇒ EU Climate Action > 2050 long-term strategy > Climate neutral economy by 2050
    - ⇒ Net Zero by 2050 (https://www.iea.org/reports/net-zero-by-2050)
    - ⇒ Agenda 2050? => Climate Neutrality; Net Zero Emissions

- CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE SUSTAINABILITY
  - ☐ Corporate Social Responsibility (CSR) UNIDO's Definition
    - ⇒ Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders.
    - ⇒ Similar concepts: corporate responsibility, corporate citizenship, corporate sustainable development, triple-bottom line, corporate ethics, corporate governance.
  - ☐ Corporate Citizenship and Citizen Engineer
  - ☐ UN Global Compact https://www.unglobalcompact.org/what-is-gc/mission/principles
    - ⇒ Corporate sustainability starts with a company's value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. => 10 Principles
  - ☐ DJSI defines corporate sustainability as "a business approach that creates long-term shareholder value by embracing opportunities and managing risks deriving from economic, environmental and social developments."
  - ☐ Triple Bottom Line
    - ⇒ Coined by John Elkington in 1994: A bottom line that continues to measure profits, but also measures the organization's impact on people and on the planet. The triple bottom line is a way of expressing a company's impact and sustainability on both a local and a global scale.
    - ⇒ Quadruple Bottom Line => 5Ps: people, prosperity, planet, partnership and peace https://www.unssc.org/sites/unssc.org/files/2030_agenda_for_sustainable_development_kcsd_primer_en.pdf
  - ☐ CSR Report and Corporate Sustainability Reporting
    - ⇒ Voluntary or Compulsory Information Disclosure
    - ⇒ Reporting Guidelines: GRI Standard, IR Framework, SASB Standards
    - ⇒ EU Proposal for a Corporate Sustainability Reporting Directive
    - ⇒ 上市/上櫃公司編製與申報永續報告書作業辦法 (2021.12.07)
    - ⇒ Assurance Standards: AA 1000 and ISAE 3000
    - ⇒ Non-Financial Report > Environmental Report > Corporate Social Responsibility Report > Corporate Sustainability Reporting > ESG Reporting

- OTHER CONSIDERATIONS FOR CORPORATE GOVERNANCE
  - ☐ Sustainable and Responsible Investment => Divestment
    - ⇒ Principle for Responsible Investment PRI | Home (unpri.org)
    - ⇒ Equator Principle Equator Principles Association (equator-principles.com)
  - ☐ Climate-related Disclosure
    - ⇒ Task Force on Climate-related Financial Disclosures (https://www.fsb-tcfd.org/)
    - ⇒ CDP Carbon Disclosure Project (http://www.cdp.net)
    - ⇒ The Science Based Targets initiative (SBTi) (https://sciencebasedtargets.org/)
    - ⇒ https://sciencebasedtargets.org/resources/files/Net-Zero-Standard.pdf
  - ☐ Sustainable Classification and Green Taxonomy
    - ⇒ SASB Sustainable Industry Classification System (SICS) https://udn.com/news/story/6877/5728273
    - ⇒ EU Taxonomy for Sustainable Activities (Green Taxonomy) https://ubrand.udn.com/ubrand/story/12117/5940990