



***Business practices in support
of a low- carbon future.***

***Challenges and lessons learned from the
OECD Guidelines and practices***

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OECD project on business practices in support of a low carbon future

Examines 3 key areas of business action

- 1. *Emissions accounting***: measuring, reporting and verifying emissions
- 2. *Emissions reduction***: reduction targets; changes in production and corporate governance; managing the supply chain
- 3. *Engaging and co-operating with stakeholders***: consumers, policy makers, NGOs

Emissions accounting

MNE Guidelines

Enterprises should

- *ensure that timely, regular reliable and relevant information is disclosed regarding their activities and performance*
- *apply high quality standards for disclosure, accounting and audit*
- *provide the public and employees with adequate information on the potential environmental impacts of the enterprise*

Emissions accounting

Challenges

- *Why measure GHG emissions?*
- *Which methodologies to use?*
- *Which emissions to measure?*
- *How to report emissions?*
- *How to ensure accuracy and relevance of corporate information on emissions?*

Trends and business practice

- Increasing regulatory pressure to measure & report, incl. in countries which do not have international reduction commitments (e.g., China's Top-1,000 Enterprise Energy Efficiency Action Plan“ requires top emitting companies to reduce their energy consumption, and to report on progress made).
- An increasing number of companies measures and publicly reports emissions. This trend is also visible in Asia (e.g. the number of Asian companies reporting to the Carbon Disclosure Project increased by 39% between 2008 and 2009).
- External verification and certification increases the credibility of the data, and is compulsory in certain cases.

Reducing emissions

MNE Guidelines

Enterprises should

- *establish and maintain a system of environmental management*
- *establish measurable objectives and targets for improved environmental performance*
- *develop and provide products and services that have no undue environmental impacts*
- *encourage business partners, including suppliers, to apply principles of good corporate conduct*

Reducing emissions

Challenges

- *What are the key changes to be made corporate strategy in order to reduce emissions?*
- *How to set emission reduction targets?*
- *What changes to corporate governance are needed to achieve targets?*
- *How to engage employees?*
- *How to reduce emissions throughout the supply chain?*

s and business practice

regulation, energy costs, customer (supply investor demand. Emerging “Green Growth (e.g. in Korea) provide further incentives.

duction is increasingly becoming part of strategies (e.g., Samsung’s target to reduce ions per basic unit by 36% by 2011).

duce carbon footprint directly affects .g., M&S policies has led Brandix to carbon reduction efforts, Toyota is reducing n productions and logistics).

are involving managers and engaging staff s policies to raise staff awareness and nt)

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