

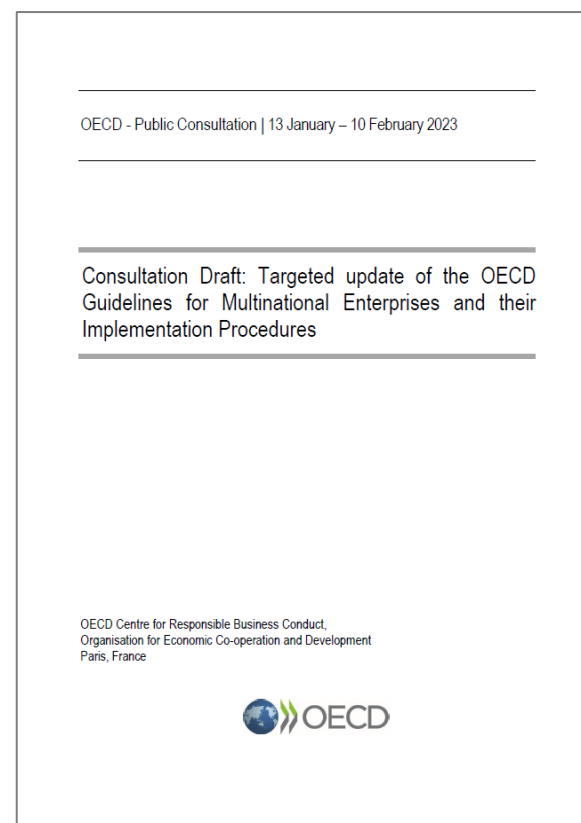
OECD多国籍企業行動指針改訂案における環境DD関連の記載内容

OECD多国籍企業行動指針の改訂に関する経緯 (1/2)

- 1976年、経済協力開発機構(以下、OECD)は、多国籍企業に対して期待される責任ある行動を自主的にとるよう勧告するための「OECD多国籍企業行動指針」(以下、行動指針)を策定。以降、5回(1979年、1984年、1991年、2000年、2011年)の改訂を実施。
 - 最新の2011年改訂版では、企業行動による実際の及び潜在的な悪影響を特定、防止及び緩和するため、リスクに基づいたデュー・ディリジェンス(以下、DD)を実施すべきとの規定が新たに盛り込まれた。
- 前回の行動指針改訂から約10年が経過することから、OECDは、2020年より、行動指針が依然としてその目的に適う内容となっているか全体像を把握し、今後のオプションを検討するためのストックテイク作業を開始。
- スtockテイク作業として、各国連絡窓口からの情報収集、OECD委員会との協議や公開コンサルテーション(2021年6月～9月)等が実施され、その成果が、2022年5月に「ストックテイク報告書」として公表された。
 - 「ストックテイク報告書」は、現在の行動指針における環境に関する内容について、気候変動、生物多様性、アニマルウェルフェアなど、事業活動が環境に与える影響のうち現在の行動指針では十分に扱われていないものを明確にする機会があると言及している。
 - また、環境への影響等がもたらす潜在的な人権への影響について、相互関係をより明確にする必要があると言及している。

OECD多国籍企業行動指針の改訂に関する経緯 (2/2)

- スtockテイク報告書公表後の2022年6月、OECD閣僚理事会は、閣僚声明において「...OECD多国籍企業行動指針の実施や促進を進め同指針の目的に沿った部分的アップデートに向けた取組を行うこと等を通じて、コーポレート・ガバナンスと責任ある企業行動の強化を期待する」と言及。
- 2023年1月13日、OECDは、これまでの議論を踏まえた行動指針の部分的アップデートに関するコンサルテーション・ドラフトを公表し、パブリックコメントを実施(2023年2月10日〆切)。



改訂案における環境DD関連の主な内容： II. 一般方針（1/3）

【本文】

- リスクに基づいたDDを実施すべきと勧告している段落（2011年版の段落A10、A11、A12、改訂案の段落A11、A12、A13）に関しては、加筆・修正は予定されていない。
- 企業が引き起こした又は一因となった負の影響について、法的プロセスを通じた救済を提供する又は協力することを勧告する、下記の段落が新設される予定となっている（段落A14）。

14. (New paragraph) **Provide for or co-operate through legitimate processes in *the remediation of adverse impacts where an enterprise has caused or contributed to these impacts.***

改訂案における環境DD関連の主な内容： II. 一般方針 (2/3)

【注釈】

- DDについて説明する段落(2011年版の段落B14、B15、改訂案の段落B15、B16、B18)において、OECDの「DDガイダンス」の存在や、同ガイダンスに示されている考え方を反映した下記の内容が加筆される予定となっている。

15. (Originally paragraph 14 of commentary) For the purposes of the Guidelines, (略). **To that end the OECD Due Diligence Guidance for Responsible Business Conduct sets out a due diligence framework adhering countries have approved and committed to actively support and monitor. It outlines the following measures: 1. embedding responsible business conduct into policies and management systems; 2. identifying and assessing actual and potential adverse impacts of the enterprise's operations, products or services; 3. ceasing, preventing and mitigating adverse impacts; 4. tracking implementation and results; 5. communicating how impacts are addressed; and 6. providing for or cooperating in remediation when appropriate. It also suggests practical actions to implement these measures. Not every practical action mentioned in the due diligence guidance will be appropriate for every situation. The OECD due diligence and OECD sector due diligence guidance help companies to understand and implement due diligence as foreseen in the Guidelines. They also seek to promote a common understanding among governments and stakeholders on due diligence for RBC.**
16. Due diligence can be included within broader enterprise risk management systems, (略). **An enterprise's relationship to adverse impact is not static. It may change, for example as situations evolve and depending upon the degree to which due diligence and steps taken to address identified risks and impacts decrease the risk of the impacts occurring.**
18. (Originally paragraph 15) The nature and extent of due diligence, (略). **In this respect the measures that an enterprise takes to conduct due diligence should be commensurate to the severity and likelihood of the adverse impact. Where it is not feasible to address all identified impacts at once, an enterprise should prioritise the order in which it takes action based on the severity and likelihood of the adverse impact. For the assessment of adverse impacts arising from downstream business relationships, prioritisation should be based on any known or foreseeable circumstance related to the use of the product or service provided in accordance with its intended purpose, or under conditions of reasonably foreseeable improper use or misuse, which may give rise to adverse impacts.** Specific recommendations for human rights due diligence **related to specific issues** are provided in Chapter IV-VIII.

改訂案における環境DD関連の主な内容： II. 一般方針 (3/3)

【注釈】(続き)

- ステークホルダー・エンゲージメントについて説明する段落(2011年版の段落B25、改訂案の段落B28)において、DDにおいても重要な要素であるとの下記の内容が加筆される予定となっている。

28. (Originally paragraph 25) ***Meaningful stakeholder engagement is a key component of the due diligence process. In some cases stakeholder engagement may also be a right in and of itself.*** Stakeholder engagement involves interactive processes of engagement with relevant stakeholders, through, for example, meetings, hearings or consultation proceedings. ***Relevant stakeholders are persons or groups, or their legitimate representatives, who are or could be adversely impacted by the enterprise's operations, activities, products, or services, Meaningful stakeholder engagement refers to ongoing engagement with stakeholders that is two-way, conducted in good faith by the participants on both sides and responsive to stakeholders' views. To ensure stakeholder engagement is meaningful and effective, it is important to identify and remove potential barriers to engaging with stakeholders in positions of vulnerability or marginalisation. The OECD Due Diligence Guidance for Responsible Business Conduct and relevant OECD sector specific guidance includes practical support for enterprises on carrying out stakeholder engagement including as part of an enterprise's due diligence process.*** Effective stakeholder engagement is characterised by two-way communication and depends on the good faith of the participants on both sides. This engagement ~~is~~ can be particularly helpful ***important*** in the planning and decision-making concerning projects or other activities involving, for example, the intensive use of land or water, which could significantly affect local communities, ***including groups with traditional ties to particular lands and waters.***

改訂案における環境DD関連の主な内容： VI. 環境（1/9）

【本文】

- 事業、製品、サービスが環境、健康、安全に及ぼす負の影響を特定、防止、及び緩和するため、リスクに基づくDDを実施すべきであることを新たに明記する予定となっている。
- また、DDの対象となる負の影響として、「気候変動」「生物多様性の喪失」「大気・水・土壌の汚染」「陸域・海域・淡水域の生態系の劣化」「森林減少」「原料、水、エネルギー、その他の天然資源の過剰な消費」「有害物質を含む廃棄物の発生と不適切な管理」「アニマルウェルフェアへの危害」を新たに例示する予定となっている。

Enterprises can play a key role in advancing sustainable economies, and they should contribute to delivering an effective and progressive response to global, regional and local environmental challenges. ~~Enterprises should~~ ***W*** within the framework of laws, regulations and administrative practices in the countries in which they operate, and in consideration of relevant international agreements, principles, objectives, and standards, ***enterprises should carry out risk-based due diligence as described in Chapter II, to identify, prevent and mitigate the adverse environmental, health and safety impacts of their operations, products and services, while*** ~~take due account of~~ the need to protect the environment, public health and safety, and generally to conduct their activities in a manner contributing to the wider goal of sustainable development. ***Such impacts can include, among others:***

- a) climate change;***
- b) biodiversity loss;***
- c) air, water and soil pollution;***
- d) degradation of land, marine and freshwater ecosystems;***
- e) deforestation;***
- f) overconsumption of material, water, energy and other natural resources;***
- g) harmful generation and mismanagement of waste, including hazardous substances;***
- h) harm to animal welfare.***

改訂案における環境DD関連の主な内容： VI. 環境 (2/9)

【本文】(続き)

- 環境マネジメントシステムについて、リスクに基づくDDの実施が含まれるとの下記の内容が加筆される予定となっている(段落1)。
- 企業が行うべき環境マネジメントについて、事業、製品、サービスによる影響を対象とすること、既知及び合理的に予見可能な負の影響に対処するための測定可能な目的、目標、戦略を策定すること、目標は科学的根拠に基づきベストプラクティスから情報を得ること、目的及び目標の有効性を確認すること、必要に応じて環境の是正を行うことが加筆される予定となっている(2011年版の段落1、改訂案の段落2)。

1. Establish and maintain a system of environmental management appropriate to the enterprise, including ***by carrying out risk-based due diligence for adverse environmental, health and safety impacts.***
2. (Originally part of paragraph 1) ***As part of their management of adverse environmental, health and safety impacts, enterprises should:***
 - a) ~~collect and evaluate~~ ***obtain*** ~~information of~~ ***adequate and timely*** information regarding ~~the~~ environmental, health, and safety impacts of their ***operations, products and services*** activities.
 - b) establishment of measurable objectives, and, where appropriate, targets ***and strategies*** for ***addressing known and reasonably foreseeable adverse impacts and strategies for*** improving environmental performance and resource utilisation, including periodically reviewing the continuing relevance of these objectives; where appropriate, ~~Targets should be~~ ***Targets should be*** ***science-based, informed by best practice and*** consistent with relevant national policies and international ~~environmental~~ commitments ***and goals***; and periodically review the continuing relevance of these objectives, ***targets and plans***.
 - c) regularly ***verify the effectiveness and*** monitoring and verification of progress toward environmental, health, and safety objectives ***and*** ~~of~~ targets.;
 - d) ***contribute to environmental remediation as necessary to address adverse environmental impacts the enterprise has caused or contributed to or use leverage to influence the entity causing the adverse impact to remediate it.***

改訂案における環境DD関連の主な内容： VI. 環境 (3/9)

【本文】(続き)

- 環境マネジメント活動により生じる労働者、コミュニティ、消費者への潜在的又は実際の負の影響を評価し、対処するよう努めるべきとの段落が新設される予定となっている(改訂案の段落3)。
- 企業が行うべき行動について、社会及び労働者への情報提供は利用可能な最善の情報に基づいて行うこと、影響を受ける可能性のある集団及びその他のステークホルダーとも意味のあるエンゲージメントを行うことが加筆される予定となっている(2011年版の段落2、改訂案の段落4)。

3. Assess and seek to address potential or actual adverse impacts to workers, communities, or consumers resulting from their environmental management activities, including in support of a just transition.
4. (Originally paragraph 2) Taking into account concerns about cost and administrative burden, business confidentiality, and the protection of intellectual property rights:
 - a) provide the public and workers with adequate, measurable and verifiable (where applicable) and timely information on the **actual and potential environmental, health and safety impacts** ~~of the activities of the enterprise~~ **based on best available information**, which could include **ing** reporting on progress in improving environmental performance; and
 - b) engage in adequate and timely communication and **meaningful engagement** ~~consultation~~ with the communities **as well as other stakeholders** ~~directly-affected~~ **and potentially affected** by the environmental, health and safety **impacts and** policies of the enterprise and by their implementation.

改訂案における環境DD関連の主な内容： VI. 環境 (4/9)

【本文】(続き)

- 意思決定に際して行う評価及び対処の観点として、適切な場合は救済を行うこと、正の効果を強化すること、持続可能な生産・消費パターンを推進することが加筆される予定となっている(2011年版の段落3、改訂案の段落5)。
- 損害を予防し最小限にするための費用効率の高い措置を先送りしてはならない場合として、環境に対して重大な損害を与えるおそれがある場合に加え、不可逆的な損害を与えるおそれがある場合が加筆される予定となっている(2011年版の段落4、改訂案の段落6)。
- 非常事態対策計画及び所管官庁への即時通報を行う仕組みを維持すべきと勧告している段落(2011年版の段落5、改訂案の段落7)に関しては、加筆・修正は予定されていない。

5. (Originally paragraph 3) Assess, and address in decision-making, the **known or reasonably** foreseeable environmental, health, and safety impacts associated with ~~of the processes, goods~~ **operations, products** and services of the enterprise over their full life cycle with a view to:
- a) avoiding or, when unavoidable, mitigating and where applicable, remediating** them;
 - b) enhancing positive effects, and;**
 - c) advancing sustainable production and consumption patterns notably including by pursuing resource efficiency and contributing to a more circular economy among other approaches.** (以下、略)
6. (Originally paragraph 4) Consistent with the scientific and technical understanding of the risks, where there are threats of serious **or irreversible** damage to the environment, taking also into account human health and safety, not use the lack of full scientific certainty or pathways as a reason for postponing cost-effective measures to prevent or minimise such damage.

改訂案における環境DD関連の主な内容： VI. 環境 (5/9)

【本文】(続き)

- 企業の環境面での成果の改善を継続的に追及する活動として、より詳細な説明が追加されるほか、特に中小企業を含むサプライヤー等へ能力開発を含む支援を提供する活動が加筆される予定となっている(2011年版の段落6、改訂案の段落8)。

8. (Originally paragraph 6) ***As part of environmental management***, ~~to~~ continually seek to improve ~~corporate~~ environmental performance, at the level of the enterprise and, where appropriate, ~~of its supply chain~~ ***entities with which it has a business relationship including*** ~~by encouraging such activities as:~~
- a) Adopting ~~and using~~ ***improved*** technologies and operating procedures in all parts of an enterprise that reflect standards of ~~concerning~~ ***in terms of*** environmental performance ***and where feasible best available technology*** in the best performing part of the enterprise;
 - b) Developing ~~and providing~~ ***improved*** products or services that have no undue environmental impacts; are safe in their intended use; reduce ***pollution***, greenhouse gas emissions ***and generation of waste, in particular hazardous waste; are produced in a way that uses natural resources sustainably and minimises as far as possible the necessary energy and material input;*** ~~are efficient in their consumption of nature resources;~~ can be reused, recycled, or disposed of safely and in an environmentally sound manner;
 - c) promoting higher levels of awareness among customers of the environmental implications of using the products and services of the enterprise, including, by providing ***relevant and*** accurate information on their ***environmental, health and safety impacts*** products (for example, on greenhouse gas emissions, biodiversity, resource efficiency, ***reparability and recyclability of products*** or other environmental issues); and
 - d) exploring and assessing ways of improving the environmental performance of the enterprise over the longer term, for instance by developing strategies ~~for emission reduction, efficient resource utilisation and recycling, substitution or reduction of use of toxic substances, or strategies on biodiversity~~ ***in relation to the adverse environmental impacts enumerated in paragraph 1;***
 - e) providing support, including capacity building on environmental management, to suppliers and other business relationships, particularly SMEs, where appropriate and feasible.***

改訂案における環境DD関連の主な内容： VI. 環境 (6/9)

【本文】(続き)

- 労働者に対して適切な教育と訓練を提供する事項について、有害物質の管理及び環境事故の防止に加えて、非有害物質や廃棄物の管理が加筆される予定となっている(2011年版の段落7、改訂案の段落9)。
- 連携又はイニシアチブを通じて貢献する公共政策について、環境上「有意義」ではなく、環境上「責任のある」公共政策と修正される予定となっている(2011年版の段落8、改訂案の段落10)。

9. (Originally paragraph 7) Provide adequate education and training to workers in environmental, health and safety matters, including ~~the handling~~ **on the management of** hazardous **and non-hazardous** materials **and waste well as** the prevention of environmental accidents, as well as more general environmental management areas, such as environmental impact assessment procedures, public relations, and environmental technologies.
10. (originally paragraph 8) Contribute to the development of environmentally **responsible** meaningful and economically efficient public policy, for example, by means of partnerships or initiatives that will enhance environmental awareness and protection.

改訂案における環境DD関連の主な内容： VI. 環境 (7/9)

【注釈】

- 環境に関する注釈は、大幅に加筆・修正される予定となっている。環境DDについては、主に下記の内容が加筆・修正される予定となっている。
 - リスクに基づく環境DDの実施は、企業が最も重大な環境への悪影響を特定し、優先順位をつけることや、行動指針が対象とするその他の負の影響や目標との関係を理解することに役立つ(2011年版及び改訂案の段落60)。
 - 「環境マネジメント」は、環境への影響とリスクを理解し、企業の事業、製品、サービスに関連する既知及び合理的に予見可能な環境への影響を管理し、累積的な影響に対する企業の責任分(シェア)を考慮し、企業の環境パフォーマンスを継続的に改善しようとする活動を具体化するものである。加えて、リスクに基づくDDの実施を含む(2011年版及び改訂案の段落61)。

60. (略) ***Carrying out risk-based due diligence within the scope of the recommendations in this chapter can help businesses identify and prioritise their most significant adverse environmental impacts and also understand their relationship with other adverse impacts and objectives covered by these Guidelines.***

61. ***In the context of these Guidelines, “environmental management” should be interpreted in its broadest sense, embodying activities aimed at understanding environmental impacts and risks, controlling known and reasonably foreseeable environmental impacts related to an enterprise’s operations, products and services as well as taking into consideration the enterprise’s share of cumulative impacts and continually seeking to improve an enterprise’s environmental performance.*** Sound Environmental management is an important part of sustainable development. ***Moreover, in the context of these Guidelines, “environmental management” should be interpreted in line with Paragraph 1 and include carrying out risk based due diligence in line with the recommendations articulated in Chapter II.***

改訂案における環境DD関連の主な内容： VI. 環境 (8/9)

【注釈】(続き)

- 環境に関する注釈は、大幅に加筆・修正される予定となっている。環境DDについては、主に下記の内容が加筆・修正される予定となっている。
 - ある企業がどの程度環境に負の影響を与えているか、その一因となっているか、又は直接的に関連しているかどうかは、規制基準の遵守に加えて、DDを含む環境マネジメントの実践の質に基づいて評価することができる(改訂案の段落62)。
 - 情報開示はDDの構成要素であり、各地の法律で要求される場合がある(2011年版の段落65、改訂案の段落67)。

62. (new paragraph) (略) ***Most international environmental agreements generally reflect commitments by States at a whole-of-economy level rather than specific standards for individual or business and sectors. As such, it may be complex to identify and define to what extent an enterprise may be causing, contributing to or directly linked to some adverse environmental impacts. In such situations, whether an enterprise is causing, contributing to or directly linked to an adverse environmental impact may be assessed on the basis of the quality of its environmental management practices, including its due diligence in addition to its compliance with regulatory standards.***

67. (originally paragraph 65) Information ***Public disclosure regarding*** the activities of enterprises and about their relationships, with sub-contractors and their suppliers associated environmental, ***health and safety*** impacts is an important vehicle for building confidence with the public. This vehicle is most effective when information is provided in a transparent manner ***a component of due diligence*** and when it encourages active consultation ***may also be required by local law.*** (以下、略)

改訂案における環境DD関連の主な内容： VI. 環境 (9/9)

【注釈】(続き)

- 企業が実施すべき行動として、気候変動、生物多様性、アニマルウェルフェアの各分野について言及する段落が新設される予定となっている(改訂案の段落74~78、82)。

74. (new paragraph) **Although addressed to governments, the Paris Agreement and UNFCCC are important references for enterprises in their efforts to contribute to climate mitigation and adaptation. Enterprises play an important role in achieving the internationally agreed goal of limiting global temperature rises to well below 2° C above pre-industrial levels and pursuing efforts to limit the temperature increase to no more than 1.5° C above pre-industrial levels.** (以下、略)
75. (new paragraph) **Environmental management systems should include practical actions to respond to the climate emergency. This includes the introduction and implementation of science-based policies and strategies on climate change mitigation and adaptation such as transition or decarbonisation plans. In this respect enterprises should adopt, implement, monitor and report on short, medium and long-term mitigation targets.** (以下、略)
76. (new paragraph) **The use of leverage and provision of technology on mutually acceptable terms, technical assistance and funding to suppliers and other business relationships for climate mitigation and adaptation efforts will be crucial for meeting targets and addressing impacts.** (以下、略)
77. (new paragraph) **Enterprises should avoid activities which undermine climate resilience and can in turn adversely impact health and livelihoods of communities, workers and ecosystems.**
78. (new paragraph) **The conservation of biodiversity and sustainable management and use of natural resources and ecosystems, including, for example, forests, oceans, peatlands and wetlands, is highly important to human health and livelihoods, species survival as well as managing climate change. Enterprises should contribute to the conservation of biological diversity, habitats and ecosystems, the sustainable use of their components, and the fair and equitable sharing of the benefits arising out of the utilisation of genetic resources.** (以下、略)
82. (new paragraph) **Enterprises should respect domestic laws and regulations pertaining to animal welfare and animal welfare standards that are generally consistent with the World Organisation for Animal Health (WOAH) Terrestrial Code where their activities involve the handling of animals. Good animal welfare requires disease prevention and appropriate veterinary treatment, shelter, management and nutrition, humane handling including transport and humane slaughter or killing.**