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全球供應鏈下企業永續資訊揭露法制之挑戰：以我國企業與人權資訊揭露之管制建議為核心*

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在「環境、社會、公司治理」(下稱「ESG」) 時代下，全球之利害關係人愈發重視企業於供應鏈上之人權風險；也就是說，國際上對於「S」面向之永續風險的討論愈趨熱絡。然而，國內對此之討論似相對較少。爰本文先從比較法視角，以一般揭露、強制揭露與加強版之強制揭露等類型分類歐美國家於企業與人權規範的近期發展。再回到我國於企業與人權揭露上在規範面與實務面之現況，以實證研究剖析我國近十年來企業整體與各產業之揭露情形，包括揭露之普遍程度與品質。本文認為，除應限縮企業於揭露上之裁量權、在加強揭露項目新增人權事項、並將非財務資訊監督機制列入公司治理評鑑之加分項目外；宜參考國內現有對溫室氣體盤查與查證之規劃，以漸進式之推動模式，中短期要求個體企業及其合併子公司進行人權揭露與盡職調查。就長期而言，則以供應鏈、活動鏈之範圍逐漸擴大揭露範疇，以加強人權資訊揭露之管制效果。在未來的目標上，本文強調我國應注意國際趨勢，若將來亦追隨他國腳步立法，應首先針對大型企業要求加強版之法定揭露模式；再隨我國產業之適應程度逐年降低應遵循的門檻，來擴大應適用之產業或企業對象的範圍，以逐步達成我國於供應鏈人權治理上之改革目標。

關鍵詞：非財務資訊揭露、企業與人權、全球供應鏈、ESG、盡職調查。

「政策與管理意涵」

若未來欲就永續資訊當中之「人權」面要求強制揭露，宜參照國內現行推動 ESG 之漸進式模式，先推廣至個體企業及其合併子公司。長期若追隨國際立法趨勢，可先針對大型企業要求加強版之強制揭露；再隨我國產業之適應程度逐年降低應遵循的門檻，來擴大應適用之產業或企業對象的範圍，以逐步達成我國於供應鏈人權治理上之改革目標。

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Challenges in Taiwan's Legal Framework for Corporate Sustainability Disclosure in the Global Supply Chain: With a Focus on the Disclosure of Business & Human Rights Information

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In the ESG era, global stakeholders are increasingly focused on human rights risks within corporate supply chains. In other words, the international discussions about the "S" (social) aspect of ESG risk are becoming more vigorous. However, Taiwan's domestic discourse on this matter remains relatively limited. From a comparative law perspective, this article classifies recent international developments in human rights regulations into three categories: general disclosure, mandatory disclosure, and enhanced mandatory disclosure. It then examines the status quo of Taiwan's regulatory framework and analyzes both the prevalence and quality of domestic disclosures in practice.

Building on the findings discussed above, this article argues that, in the short- to mid-term, Taiwan should prioritize establishing obligations for multinational corporations and incorporating new indicators for human rights disclosure within existing regulations. Additionally, the government should consider providing tools for corporate risk assessments and promoting reasonable assurance of sustainable information to strengthen the effectiveness of the human rights regulations on disclosure. In the long run, the article stresses the importance of closely monitoring international trends: Should future legislation be introduced, it should first require enhanced mandatory disclosure from large enterprises, with the compliance threshold gradually lowered in line with the adaptation of local industries, thereby achieving Taiwan's objective in human rights governance along the global supply chain.

Key Words: Non-Financial Information Disclosure, Business and Human Rights, Global Supply Chain, ESG, Due Diligence.