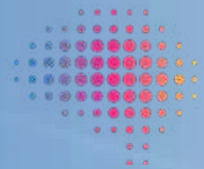


forética



IA Responsable
TECNOLOGÍA Y SOSTENIBILIDAD

AI & SUSTAINABILITY

**FIRST BAROMETER ON RESPONSIBLE
AI IN SPANISH COMPANIES**



PRESENTATION AND ACKNOWLEDGMENTS

We would like to thank NTT DATA for its collaboration and dedication to advancing Responsible and Sustainable Artificial Intelligence, whose support made possible the creation of the Forética Responsible AI Observatory and the publication of this report.

Title:

AI and Sustainability: First Barometer on Responsible AI in Spanish Companies.

June 2026.

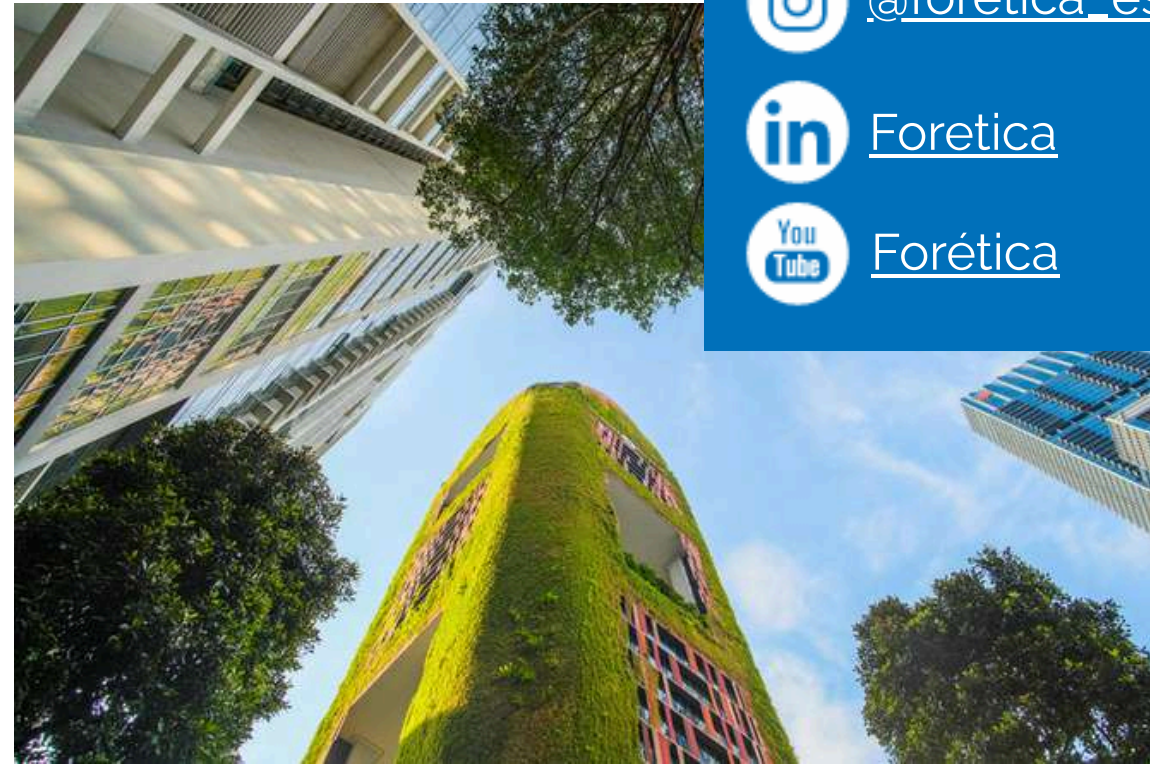
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ABOUT FORÉTICA:

Forética is the foremost organization for corporate sustainability in Spain. Its mission is to incorporate environmental, social, and governance (ESG) factors into the strategies and management practices of companies and organizations. It currently has more than 200 members.

Forética serves as the representative of the World Business Council for Sustainable Development (WBCSD) in Spain and chairs the Spanish Business Council for Sustainable Development, which comprises presidents and CEOs from Spain's leading companies. Additionally, Forética is the national partner of CSR Europe and a member of the Spanish State Council for Corporate Social Responsibility (CSR). Established in 1999, Forética introduced the SGE 21 Standard, the inaugural ethical and socially responsible management system. Currently, over 170 companies and organizations in Spain and Latin America hold certification under this standard.

[For more information, please visit www.foretica.org.](http://www.foretica.org)

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WHY DISCUSS RESPONSIBLE AI AT THIS TIME?



WHY DISCUSS RESPONSIBLE AI AT THIS TIME?

ABOUT THE RESPONSIBLE AI OBSERVATORY

Three years following the advent of generative artificial intelligence (AI), organizations continue to transition from experimentation to large-scale implementation. Those that have adopted AI responsibly have encountered fewer risks and achieved higher returns; however, the majority of companies have reported financial losses associated with AI-related risks, and only a small fraction are leveraging it to enhance their sustainability performance.

In this context, **amid digital transformation, the equilibrium between innovation and sustainability has emerged as a strategic imperative.**

To assist organizations on this journey, Forética has established the Responsible AI Observatory, dedicated to the generation of knowledge. Its aim is to ensure continuity and follow-up to the Manifesto for Responsible and Sustainable AI, which, since 2024 and with the participation of over 70 companies and organizations, has been fostering the advancement and consolidation of ESG principles in the implementation of AI within the business sector.

Manifesto for Responsible and Sustainable AI

ESG principles framework for AI implementation, endorsed by more than 70 companies and organizations.

First Barometer of Responsible AI

Analysis of the degree of integration and influence of AI and sustainability within companies in Spain.

Community of Practice

Over 30 companies collaborated in 2025 to investigate the ESG principles of AI.

This report marks the inaugural publication by the Forética Responsible AI Observatory, in collaboration with **NTT DATA**.



WHY DISCUSS RESPONSIBLE AI AT THIS TIME?

THE PERSPECTIVES OF AI LEADERS

The European Commission has positioned itself as a standard-bearer in developing a responsible and dependable artificial intelligence (AI) model that aligns with the core values of the European Union and its dedication to ecological transition.

In this context, the Commission for the European AI Act, the world's inaugural comprehensive legal framework on artificial intelligence. This legislation imposes rigorous requirements concerning data governance, human oversight, technical robustness, and traceability, to guarantee that AI systems are safe, transparent, and uphold fundamental rights.

On June 3, the Commission unveiled an ambitious technology sovereignty package that encompasses, among other initiatives, the Cloud and Artificial Intelligence Development Act, the Open Source Strategy, and the Strategic Roadmap for Digitalization and Artificial Intelligence in the Energy Sector. These initiatives aim to position Europe as a leader in artificial intelligence, enhancing its digital autonomy, broadening technological options for businesses, citizens, and public administrations, and fostering a more resilient, efficient, and sustainable digital ecosystem. Additionally, they play a crucial role in accelerating the decarbonization of strategic sectors, optimizing energy resource utilization, and promoting the development of digital technologies with a reduced environmental impact.

With this vision, the European Union aims to spearhead the technological advancement of the 21st century, illustrating that innovation and sustainability can, and must, coexist harmoniously. By fostering ethical, safe, and energy-conscious artificial intelligence, we endeavor to cultivate enduring prosperity that enhances our competitiveness, propels the green transition, and creates value for both current and future generations of Europeans.



Anna Armengol Torio
Economic Advisor,
Delegation of the
European Union in Spain



WHY DISCUSS RESPONSIBLE AI AT THIS TIME?

THE PERSPECTIVES OF AI LEADERS

"We find ourselves at a crucial juncture in the evolution of artificial intelligence. The inquiry is no longer whether organizations ought to embrace it, but rather how to implement it responsibly. Ethical principles such as fairness, transparency, and human oversight are broadly acknowledged; the genuine challenge lies in translating these principles into everyday practice across all deployed systems."

No singular approach is sufficient on its own. Regulatory frameworks, such as the European Union's AI Act, international guidelines from organizations like UNESCO and the OECD, and corporate self-regulation are complementary; however, they are only effective when underpinned by robust governance.

This governance does not impede innovation; rather, it constitutes its very essence. The trust it fosters among customers, employees, regulators, and investors has emerged as the definitive competitive advantage of this decade.

This report advocates for taking that step. Organizations that embrace this approach will not only avert harm but also establish the groundwork for authentic and enduringly valuable artificial intelligence.



Richard Benjamins
CEO



"Human rights do not vanish when a screen is activated. In the era of artificial intelligence, dignity, freedom, equality, privacy, and the safeguarding of children are equally jeopardized by automated decisions, data, and platforms that influence public discourse and determine opportunities."

At Fundación Hermes, we assert that responsible AI cannot be evaluated solely based on its efficiency, profitability, or contribution to environmental sustainability. Its assessment must prioritize its ability to respect and uphold rights. For corporations, the challenge has evolved beyond merely utilizing AI to governing it: establishing boundaries, ensuring transparency, mitigating bias, safeguarding human autonomy, and being accountable for its consequences.

The Declaration of Digital Duties and Responsibilities, introduced in 2026, emphasizes a fundamental principle: rights require guarantees, and these guarantees necessitate accountability from individuals commensurate with the power they possess.



Luisa Alli
Chief Executive Officer

fundación**Hermes**

ABOUT THE INAUGURAL BAROMETER OF RESPONSIBLE AI IN SPANISH COMPANIES



ABOUT THE 1ST BAROMETER OF RESPONSIBLE AI IN SPANISH COMPANIES

How is the business sector advancing in AI and sustainability?

To align the report's analysis with actual business practices, the **Forética Responsible AI Observatory** has introduced the **1st Responsible AI Barometer**, a **diagnostic instrument designed to assess how organizations are advancing in the responsible utilization of AI**.

We organized the questionnaire based on the report's **three fundamental pillars: environmental impact, social impact, and governance**. The sample analyzed consists predominantly of **Forética members (93%)**, enabling us to **evaluate the maturity level of a business ecosystem** specifically oriented towards sustainability and, consequently, more responsive to these challenges.

56

Fifty-six companies and organizations constitute the sample for the inaugural Responsible AI Barometer conducted by Forética.

54%

More than half (54%) primarily operate in Spain, indicating a sample with a national profile.

75%

Three out of four companies (75%) have already integrated AI into their operations or strategic frameworks.

57%

Fifty-seven percent do not assess any facet of the environmental impact of the AI they employ.

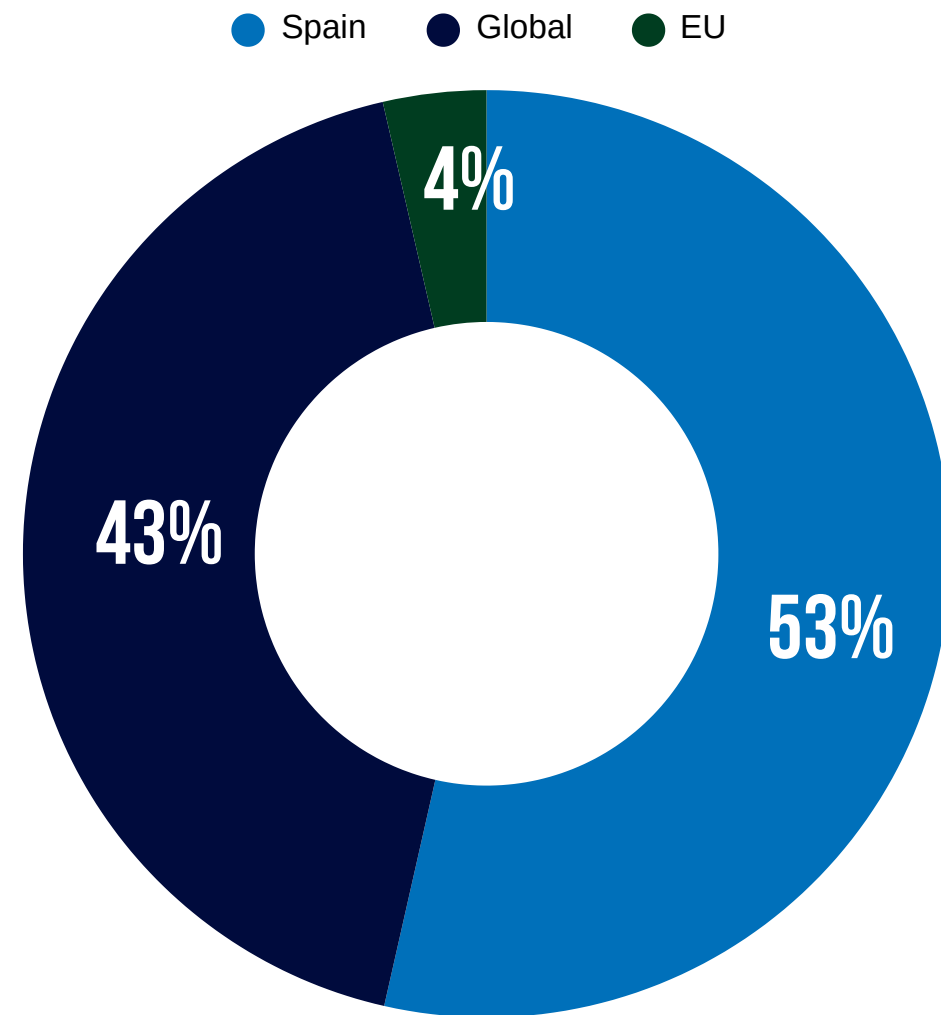
**Methodological note: This barometer is not designed to statistically represent the entirety of the Spanish business sector. Its aim is to assess the development of the Forética ecosystem.*

ABOUT THE FIRST BAROMETER OF RESPONSIBLE AI IN SPANISH COMPANIES

INITIAL ASSESSMENT OF THE SPANISH BUSINESS SECTOR IN RESPONSIBLE AI

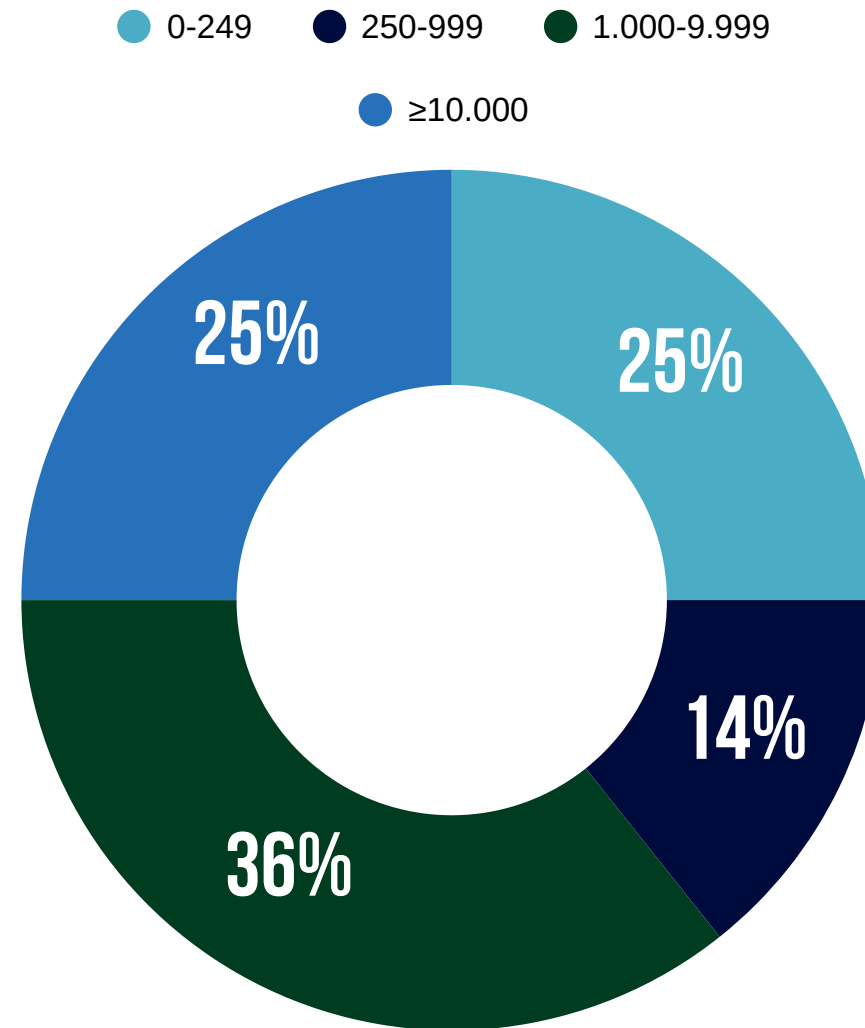
A comprehensive overview of the Spanish business landscape: encompassing rural SMEs to publicly traded multinationals across all sectors.

GEOGRAPHICAL SCOPE OF THE INITIATIVE



N=56

SIZE OF THE ENTERPRISE/ORGANIZATION (NUMBER OF EMPLOYEES)



N=56



WHAT THE SAMPLE REVEALS

56

Organizations surveyed in the inaugural Responsible AI Barometer.

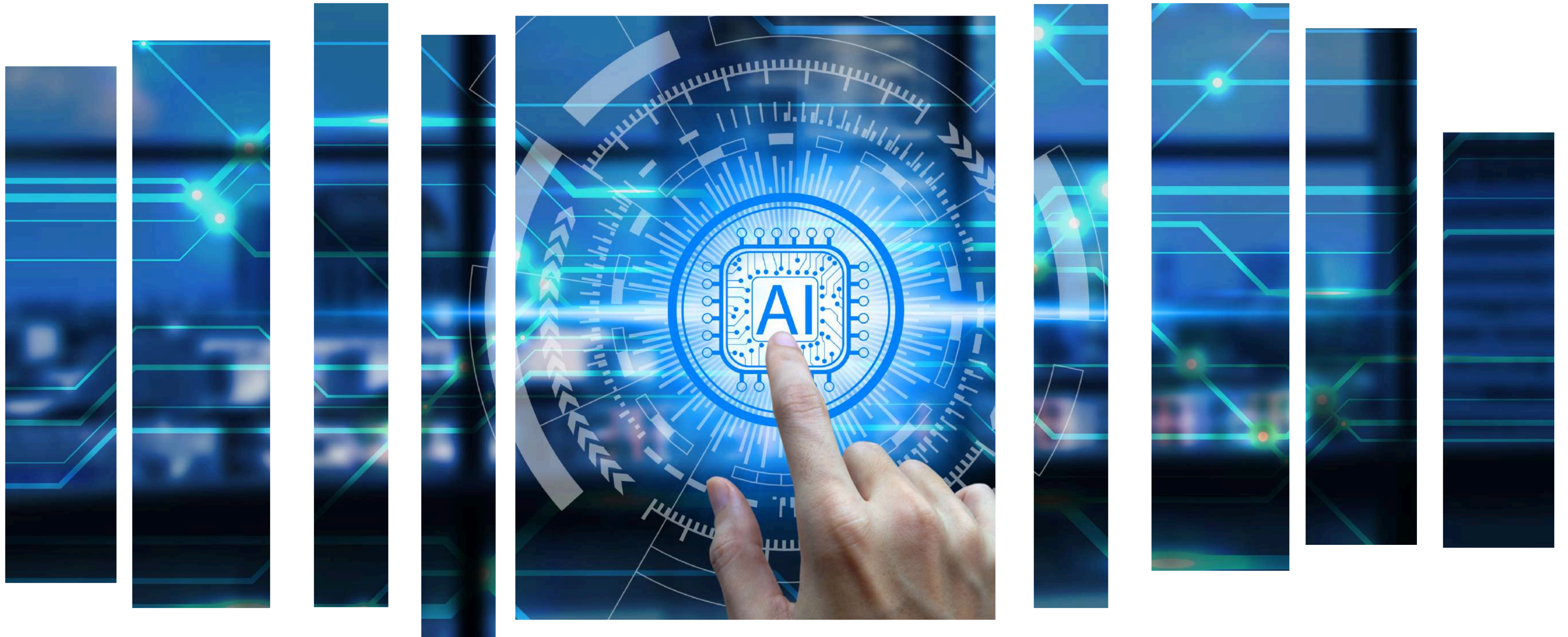
14

Represented groups of the National Classification of Economic Activities (CNAE).

100%

All sizes are represented, ranging from small and medium enterprises to large multinationals.

AI IS ALREADY INTEGRATED. IT IS TIME TO ASSESS ITS IMPACT

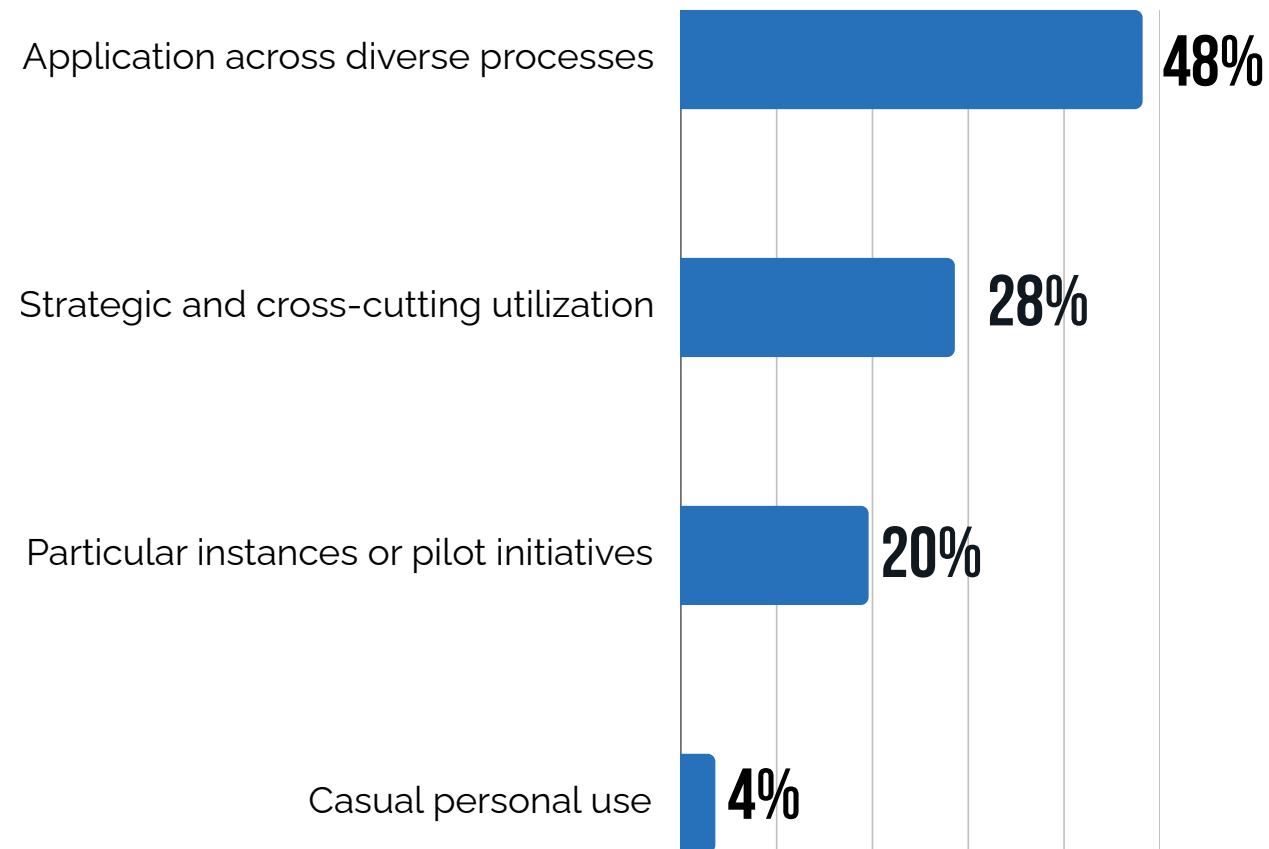


AI IS ALREADY INTEGRATED. IT IS TIME TO ASSESS ITS IMPACT.

AI IS NO LONGER A FUTURE CONCEPT; IT IS THE CURRENT OPERATIONAL REALITY FOR COMPANIES.

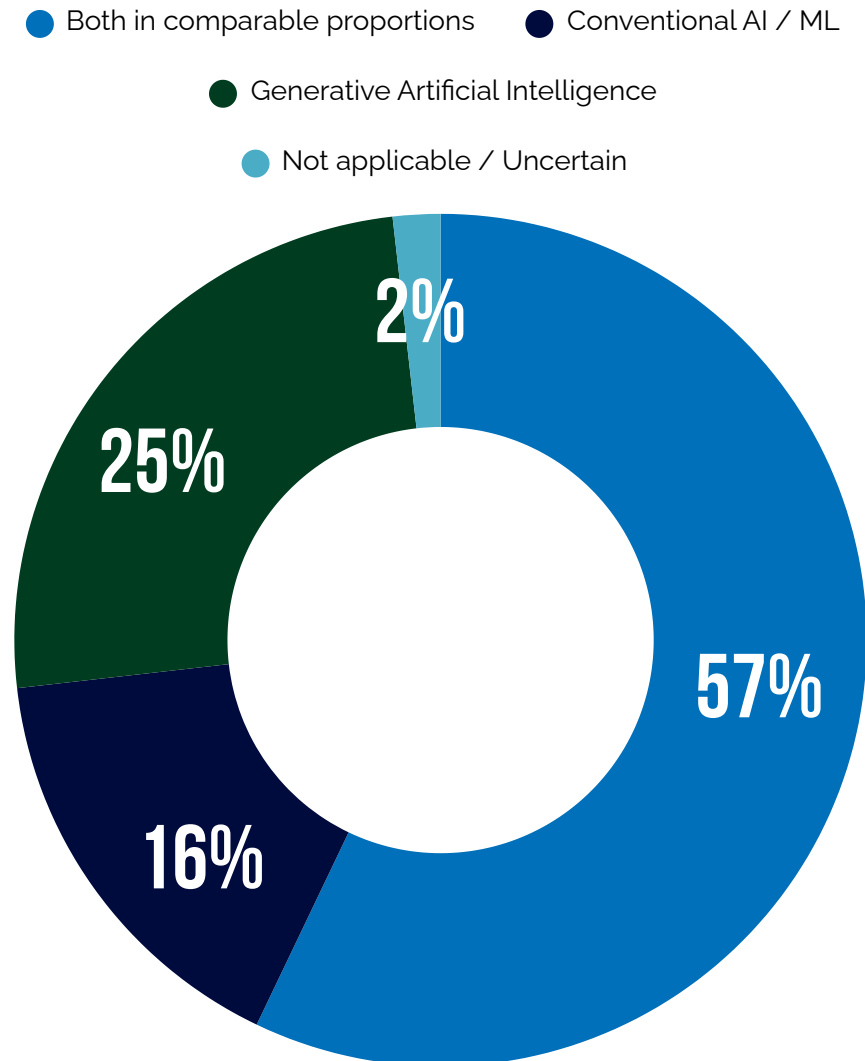
AI has transcended its experimental phase and has become an integral component of the operational framework of major Spanish corporations.

DEGREE OF AI INTEGRATION



N=56

TYPE OF ARTIFICIAL INTELLIGENCE USED



N=56



WHAT THE SAMPLE REVEALS

76%

Three out of four companies have integrated AI into their operations or strategic frameworks: the experimental phase has concluded.

57%

Traditional AI and generative AI coexist in over half of companies, depending on specific needs, with no single technology emerging as dominant.

4%

Currently, only 4% utilize AI informally and without oversight: the challenge has transitioned from adoption to governance.

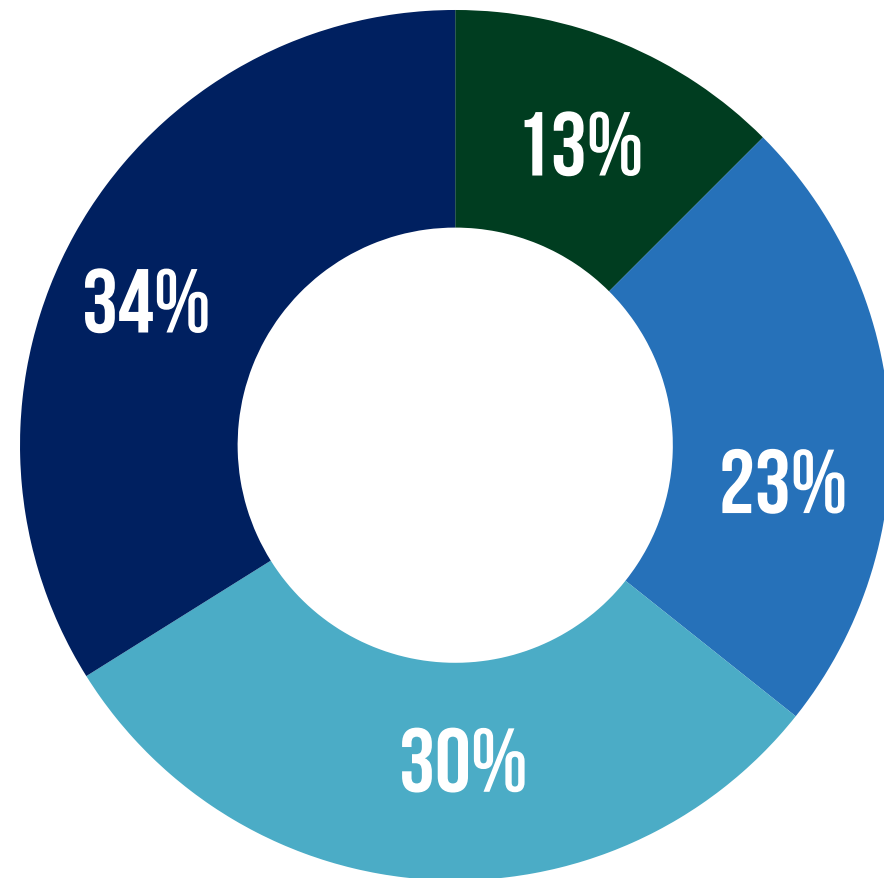
AI IS ALREADY INTEGRATED. IT IS TIME TO ASSESS ITS IMPACT.

TWO OUT OF THREE COMPANIES UTILIZE AI TO ENHANCE THEIR SUSTAINABILITY PERFORMANCE.

Sustainability on the Rise: Artificial Intelligence is progressively being employed to further the sustainability agenda.

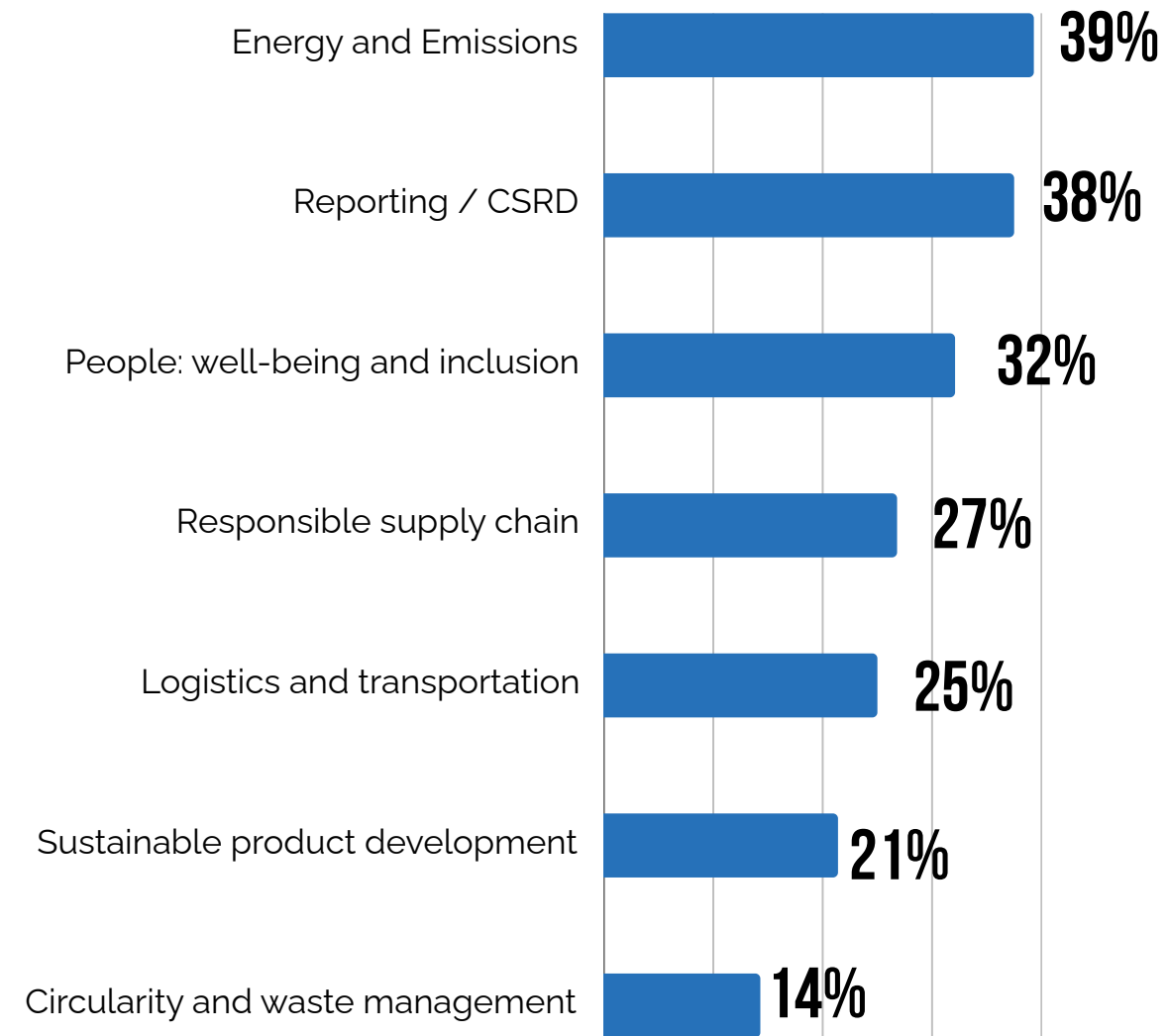
UTILIZING AI FOR SUSTAINABILITY

- Yes, strategic and recurrent.
- Yes, in several projects
- Yes, occasionally.
- We do not utilize it for this purpose.



N=56

ESG APPLICATION DOMAINS (% OF COMPANIES)



N=56



WHAT THE SAMPLE REVEALS

39%

Energy, emissions, and ESG reporting represent the most prevalent applications of AI in sustainability, with 39% already engaged in at least one of these domains.

34%

One in three companies (34%) have yet to align their AI initiatives with sustainability objectives.

13%

Only 13% employ AI in a strategic and consistent manner for sustainability; the majority engage in such efforts on a one-time basis or through isolated initiatives.

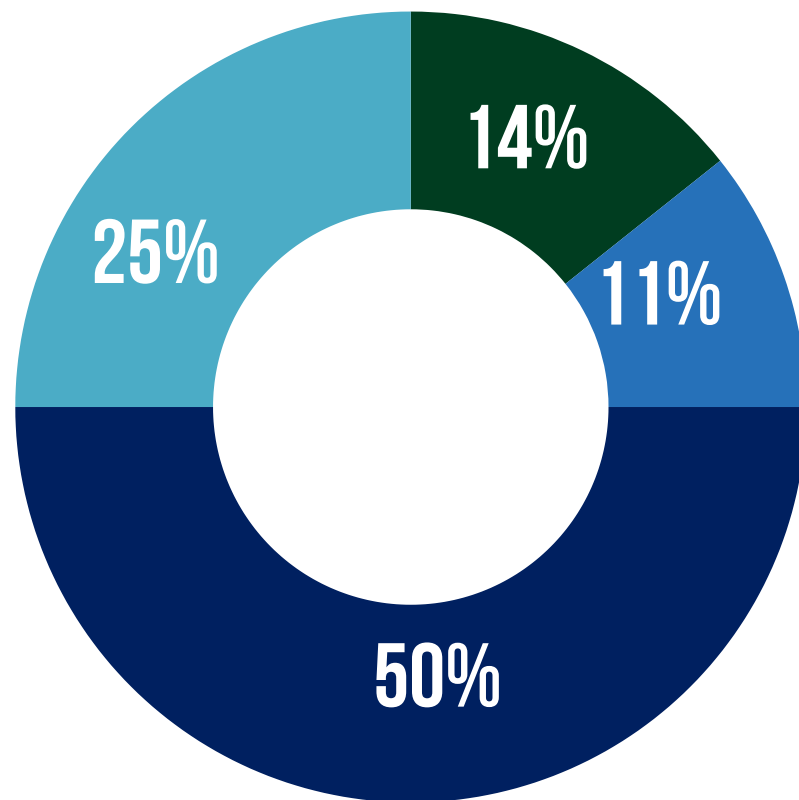
AI IS ALREADY INTEGRATED. IT IS TIME TO ASSESS ITS IMPACT.

HALF OF COMPANIES ARE STILL ASSESSING WHETHER THEIR AI PRODUCES GENUINE ENHANCEMENTS.

The impact is evident, yet seldom quantified: the promise manifests more as administrative efficiency than as environmental or social advancement.

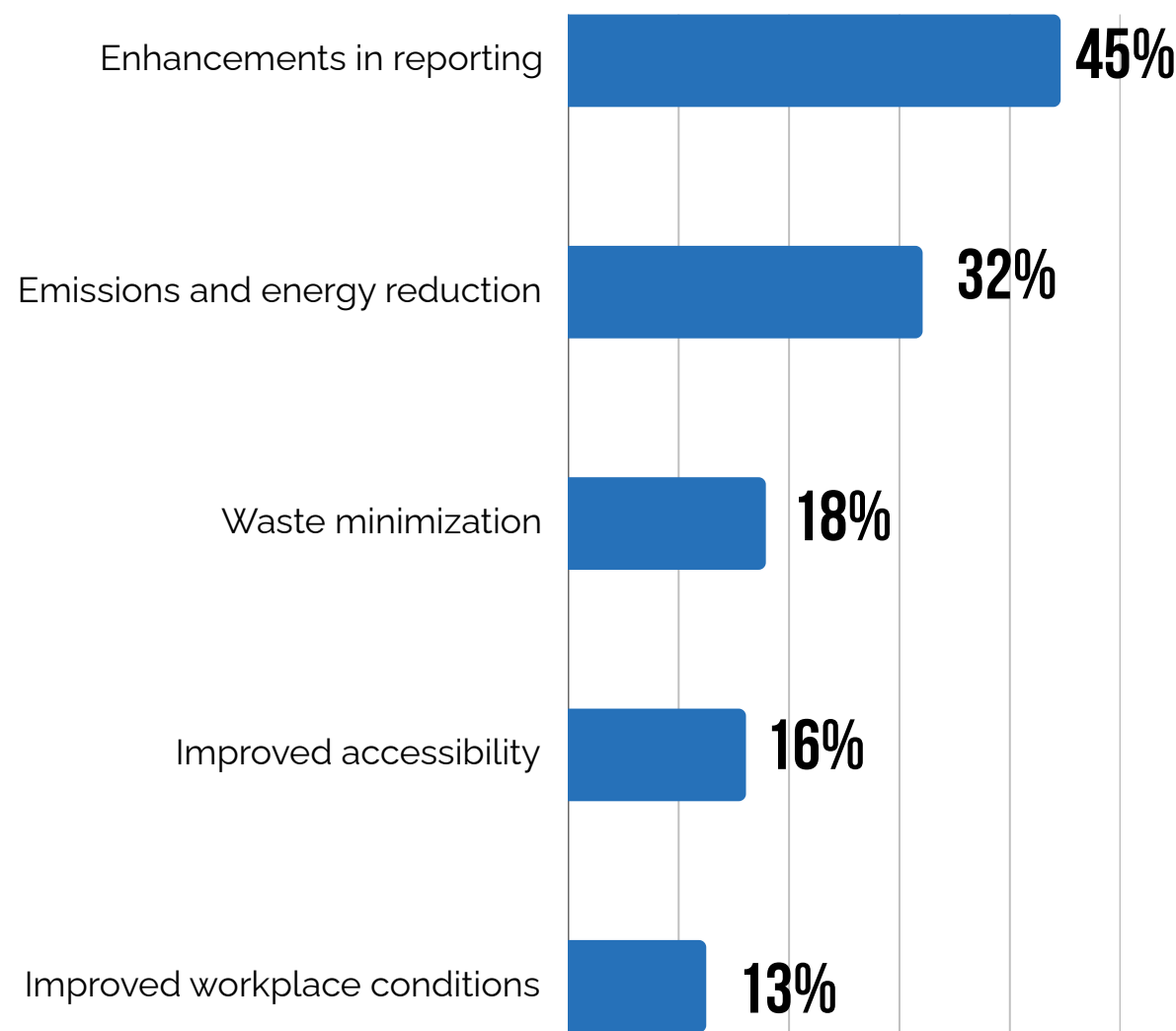
AI'S IMPACT ON ESG OUTCOMES

- Yes, clear key performance indicators.
- Yes, qualitative enhancements.
- Under assessment
- No discernible enhancements are noted.



N=56

TYPES OF ESG ENHANCEMENTS RECOGNIZED (% OF COMPANIES)



N=56



WHAT THE SAMPLE REVEALS

50%

Fifty percent of companies have implemented AI; however, they are currently unable to provide data demonstrating its impact on genuine ESG transformation, as they are still in the evaluation phase.

45%

Improvements are most evident in ESG reporting (45%); the direct environmental or social impact requires more time to manifest.

25%

One in four companies and organizations (25%) have not recognized any specific ESG benefits, despite the implementation of AI.

AI has already become a component of business operations; however, it has yet to be fully incorporated into the ESG agenda. The current challenge lies in transitioning from mere adoption to effectively measuring its impact and strategically directing it towards sustainability.

ENVIRONMENT. THE “INVISIBLE” FOOTPRINT OF AI



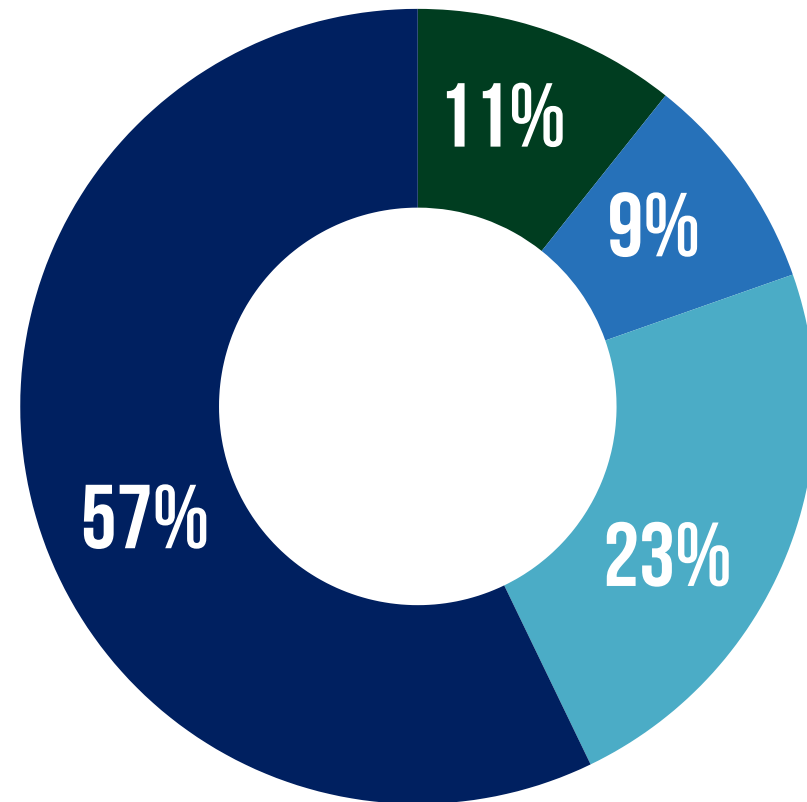
ENVIRONMENT. THE “INVISIBLE” FOOTPRINT OF ARTIFICIAL INTELLIGENCE

57% OF COMPANIES FAIL TO ASSESS THE ENVIRONMENTAL FOOTPRINT OF THEIR AI

While AI is emerging as a **pivotal instrument for promoting sustainability**, its **environmental impact** is still largely **unmeasured or poorly understood**.

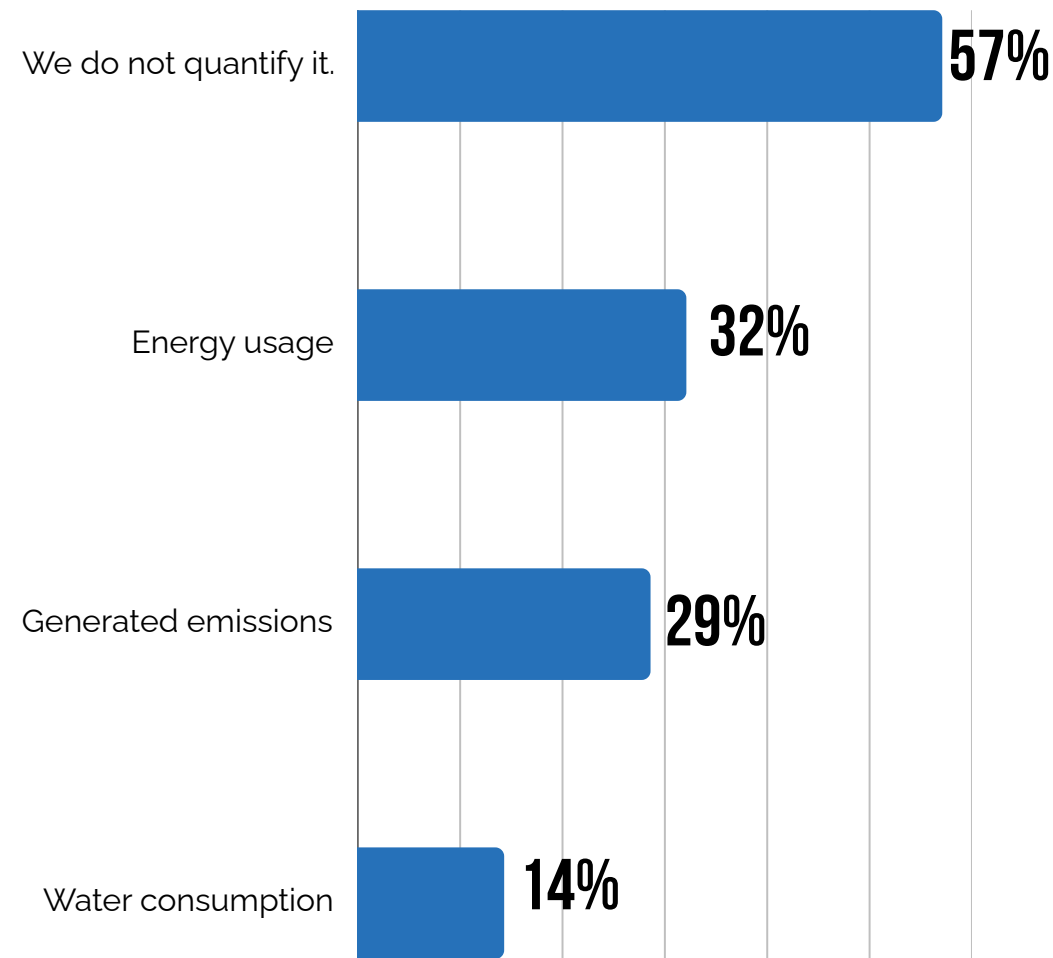
ASSESSING THE ENVIRONMENTAL IMPACT OF AI

- Yes, metrics have been defined.
- Approximate evaluations
- Establishing the criteria for measurement
- We do not currently measure it.



N=56

ENVIRONMENTAL DIMENSIONS ASSESSED BY AI (% OF COMPANIES)



N=56

Emerging applications not included in the survey, such as mobility route optimization, would be classified within these categories.



WHAT THE SAMPLE REVEALS

57%

Fifty-seven percent of companies do not assess any component of the environmental impact of the AI they employ.

23%

23% simultaneously assess the energy consumption and emissions of their AI, albeit without attaining a comprehensive equilibrium of the impact.

14%

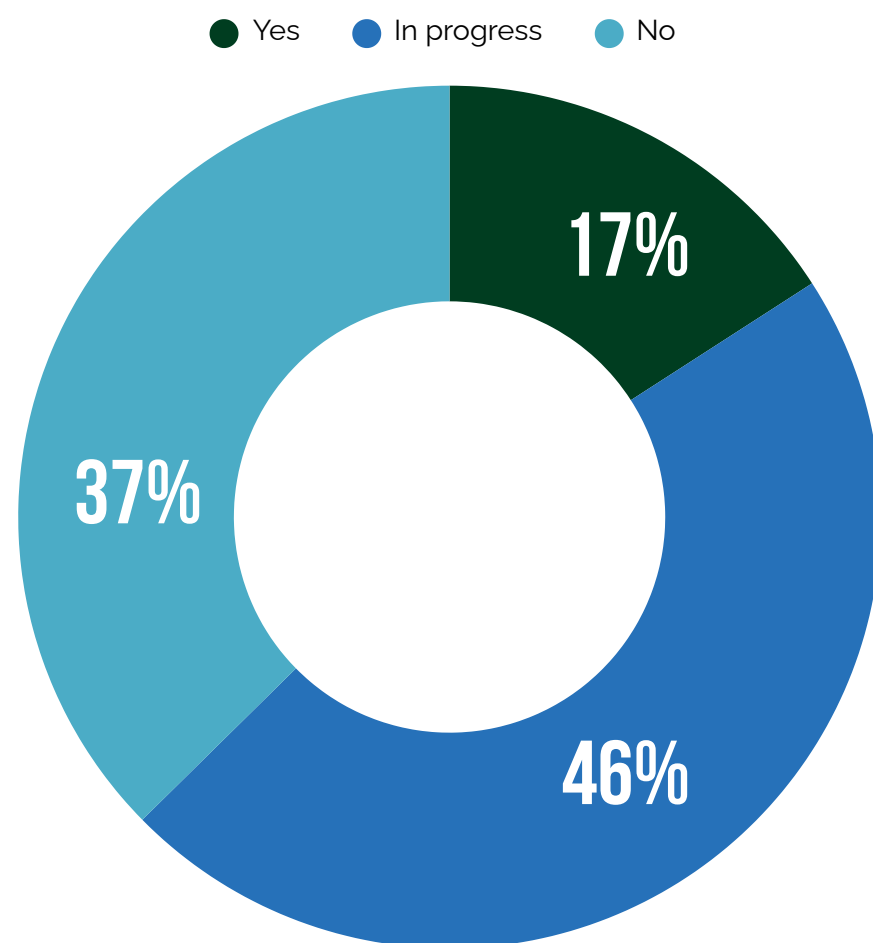
Water consumption is the least regulated environmental dimension, with only 14% of companies including it in their assessments.

ENVIRONMENT. THE “INVISIBLE” FOOTPRINT OF ARTIFICIAL INTELLIGENCE

ONLY 17% ASSESS THE BALANCE BETWEEN ENVIRONMENTAL IMPACT AND BENEFITS.

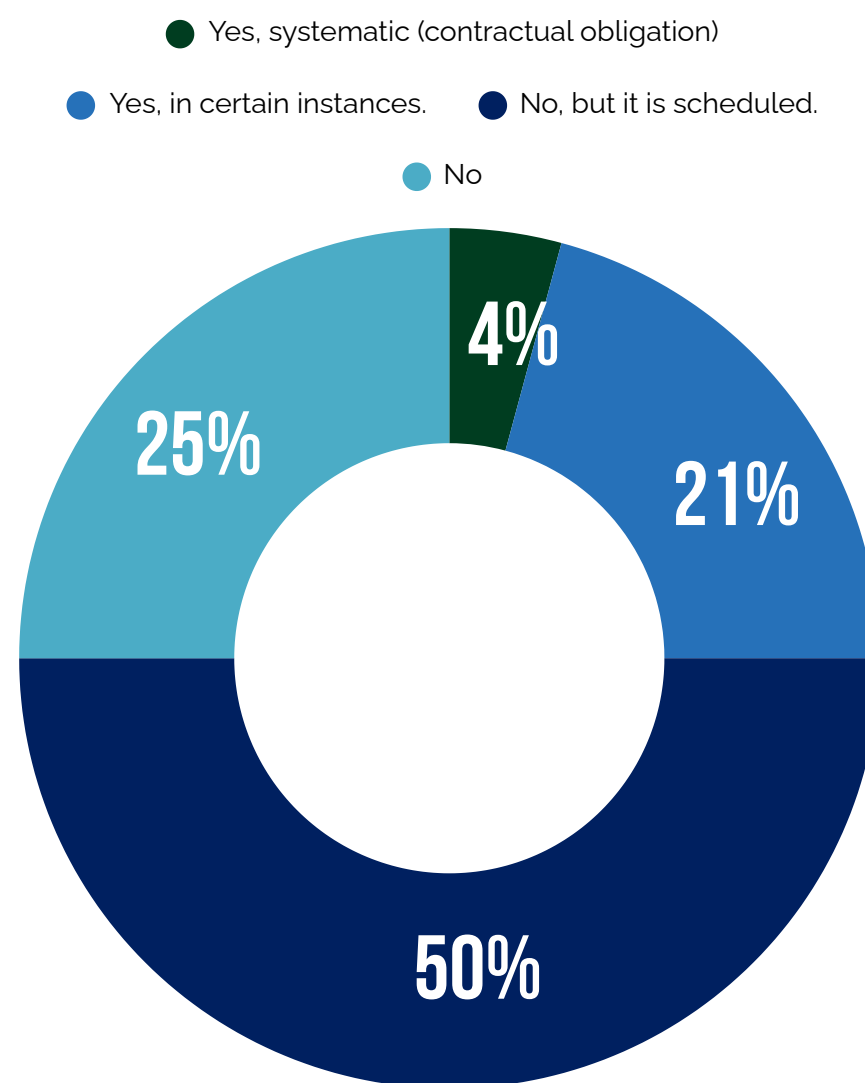
Among the 24 companies and organizations that assess the environmental footprint of AI, **soliciting information from suppliers remains a minority practice.**

BALANCE BETWEEN ESG ADVANTAGES AND ENVIRONMENTAL IMPACT



N=24

ENVIRONMENTAL STANDARDS FOR AI PROVIDERS



N=24



WHAT THE SAMPLE REVEALS

46%

Forty-six percent of companies that evaluate their footprint do not determine whether the environmental benefits they achieve justify the impact they create.

44%

The insistence on environmental criteria from AI providers remains limited: 44% do not implement such measures and have no plans to do so, and merely 4% mandate it contractually.

17%

Only 17% systematically evaluate the balance between AI's contributions to sustainability and its environmental costs.

The environmental footprint of AI has not yet been systematically incorporated into decision-making processes. The challenge lies in transitioning from merely measuring consumption to embedding that impact within purchasing, supplier selection, and deployment criteria.

ENVIRONMENT. THE “INVISIBLE” FOOTPRINT OF ARTIFICIAL INTELLIGENCE

AI has the potential to increase resource consumption; however, it can also expedite the transition to greener practices. The challenge resides in reconciling both effects and ensuring that its implementation aligns with sustainability commitments.

ENERGY USAGE

In 2024, data centers accounted for 1.5% of global electricity consumption, a figure projected to double by 2030, partly fueled by the demand for AI.

WATER USAGE

Cooling large-scale data centers may necessitate millions of liters of water daily, thereby intensifying the strain on water-scarce regions.

EXTRACTION OF RESOURCES

AI depends on strategic minerals, including cobalt, lithium, and rare earth elements, as well as intricate supply chains that are vulnerable to environmental, social, and availability risks.

RESOURCE ALLOCATION TRADE-OFF

The efficiency advantages linked to AI must be assessed in relation to the energy, water, materials, and infrastructure consumption necessary for its large-scale deployment.

VS

ENERGY EFFICIENCY

AI has the capacity to decrease consumption and costs by optimizing processes, offering the potential for substantial savings in electrical systems and energy-intensive industries.

ENVIRONMENTAL CONSERVATION

AI enhances the monitoring of ecosystems through the use of satellites, drones, and sensors, enabling the detection of illegal deforestation, biodiversity loss, and habitat degradation.

RISK ASSESSMENT

AI models facilitate the analysis of extensive climate data to predict extreme phenomena and enhance the resilience of regions and infrastructures.

PROMOTING A CIRCULAR ECONOMY

AI can enhance material traceability, optimize production processes, and minimize waste, thereby promoting more circular business models.

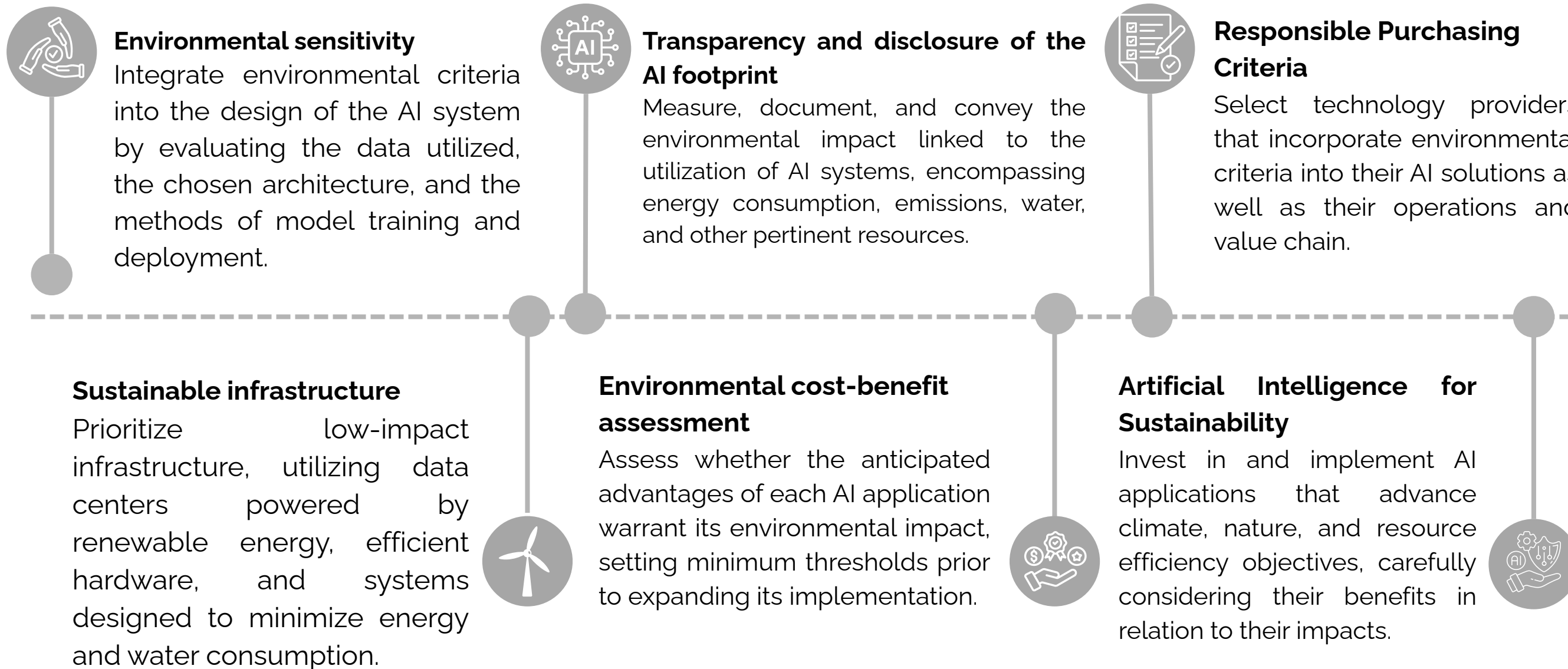
WHAT RISKS SHOULD WE CONSIDER?

WHAT OPPORTUNITIES DOES AI PRESENT TO US?

ENVIRONMENT. THE “INVISIBLE” FOOTPRINT OF ARTIFICIAL INTELLIGENCE

HOW CAN WE ALLEVIATE THE IMPACTS AND LEVERAGE THE OPPORTUNITIES?

Mitigating the environmental impact of AI necessitates intervention across its entire life cycle: design, infrastructure, assessment, procurement, and utilization. These six levers assist in mitigating impacts and steering AI towards climate and environmental objectives.



WHAT DOES THE MANIFESTO FOR RESPONSIBLE AND SUSTAINABLE AI COMMUNICATE?

PRINCIPLE ONE:

Align the development and/or utilization of AI systems and their components with the attainment of net zero greenhouse gas (GHG) emissions goals.

PRINCIPLE TWO:

Align the development and utilization of AI systems and components with the goals of ecological restoration.

[View the Manifesto here.](#)

SOCIAL IMPACT. ENSURING DATA SECURITY IS INSUFFICIENT

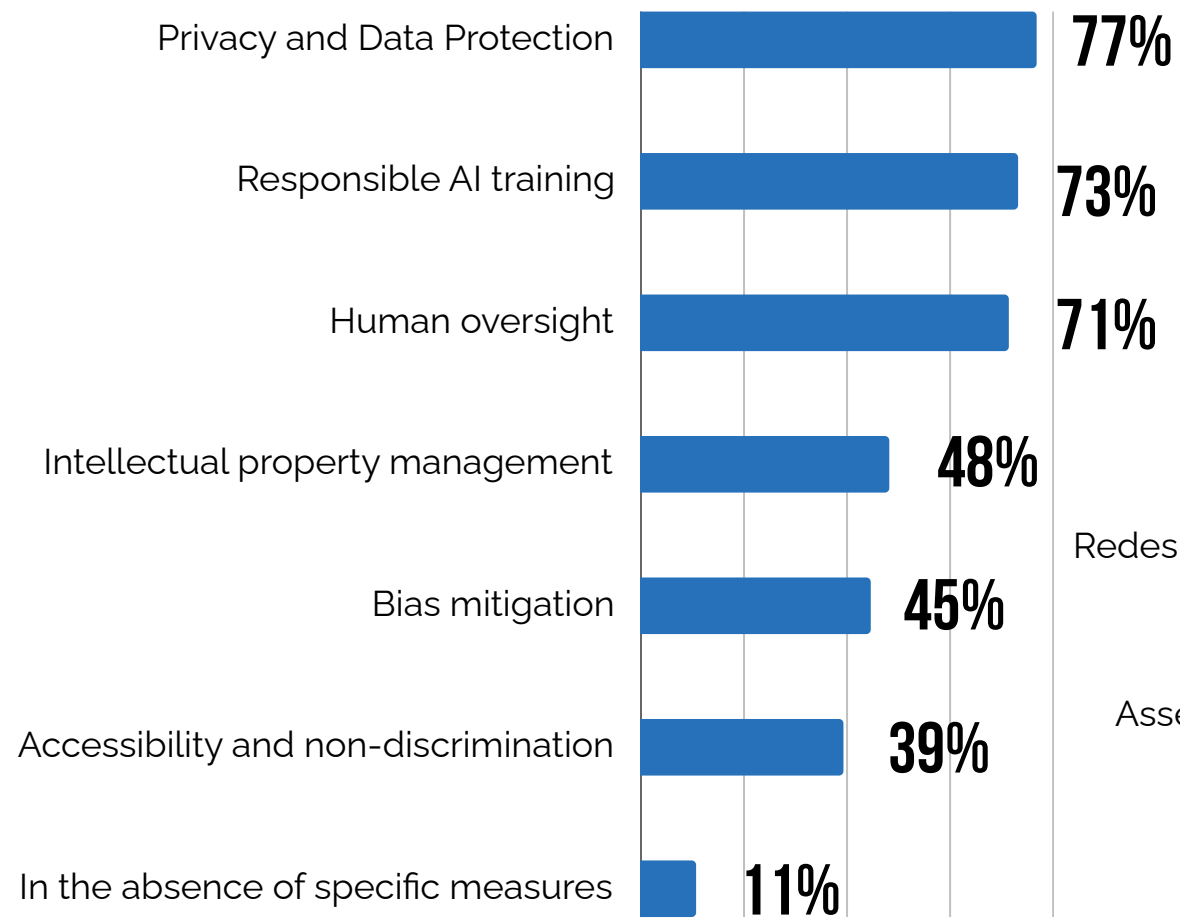


SOCIAL IMPACT. ENSURING DATA SECURITY IS INSUFFICIENT.

ONLY 39% FOCUS ON ACCESSIBILITY AND NON-DISCRIMINATION IN AI.

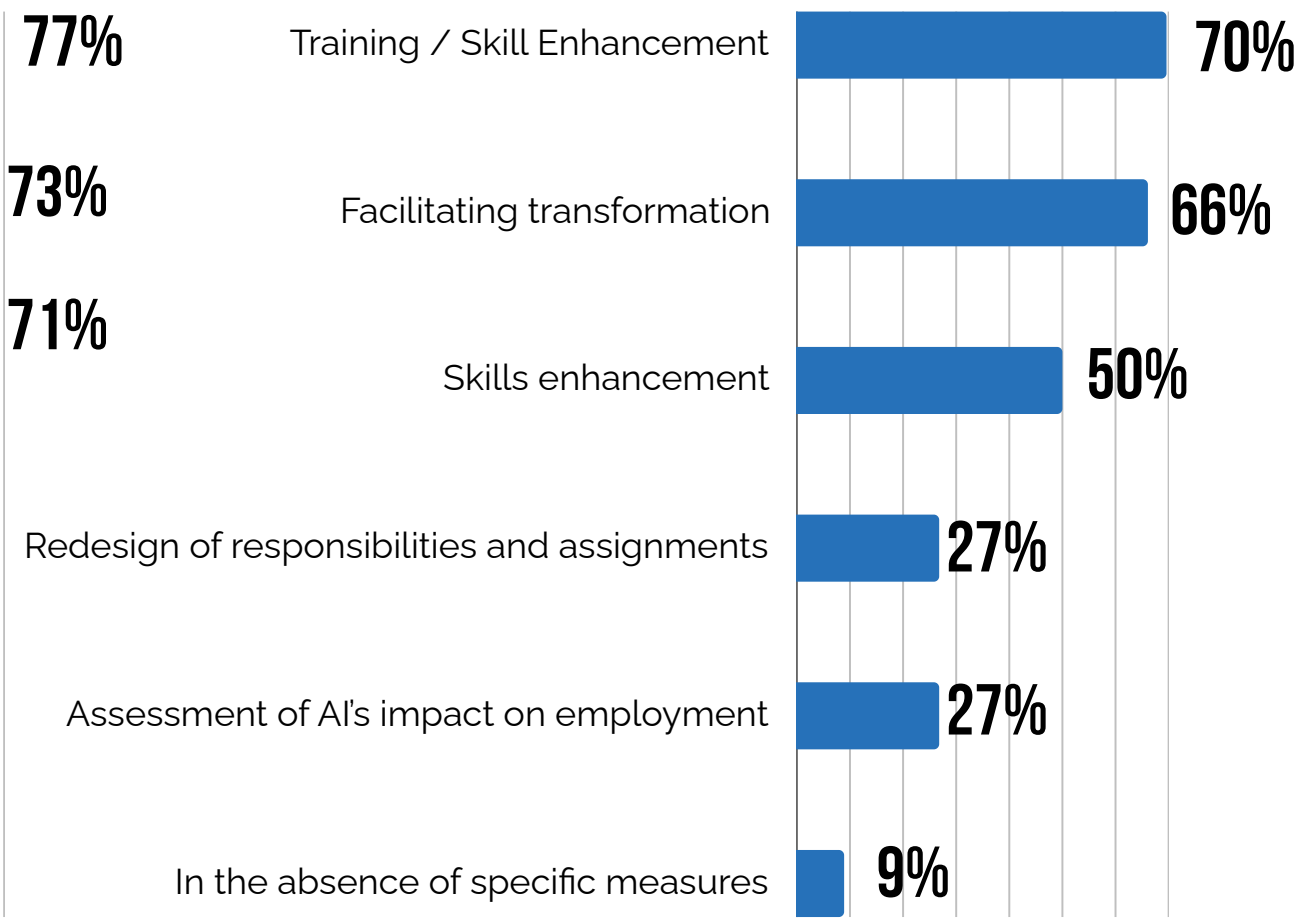
Data is safeguarded; however, people equally protected: bias, accessibility, and the effects on employment continue to be unresolved challenges.

IMPLEMENTED RESPONSIBLE AI MEASURES



N=56

MANAGING THE IMPACT OF AI ON LABOR



N=56



WHAT THE SAMPLE REVEALS

100%

Without exception, all organizations engaged in bias mitigation operate within a framework of human oversight.

39%

Accessibility and non-discrimination rank among the least implemented social measures, with only 39% of organizations actively addressing them.

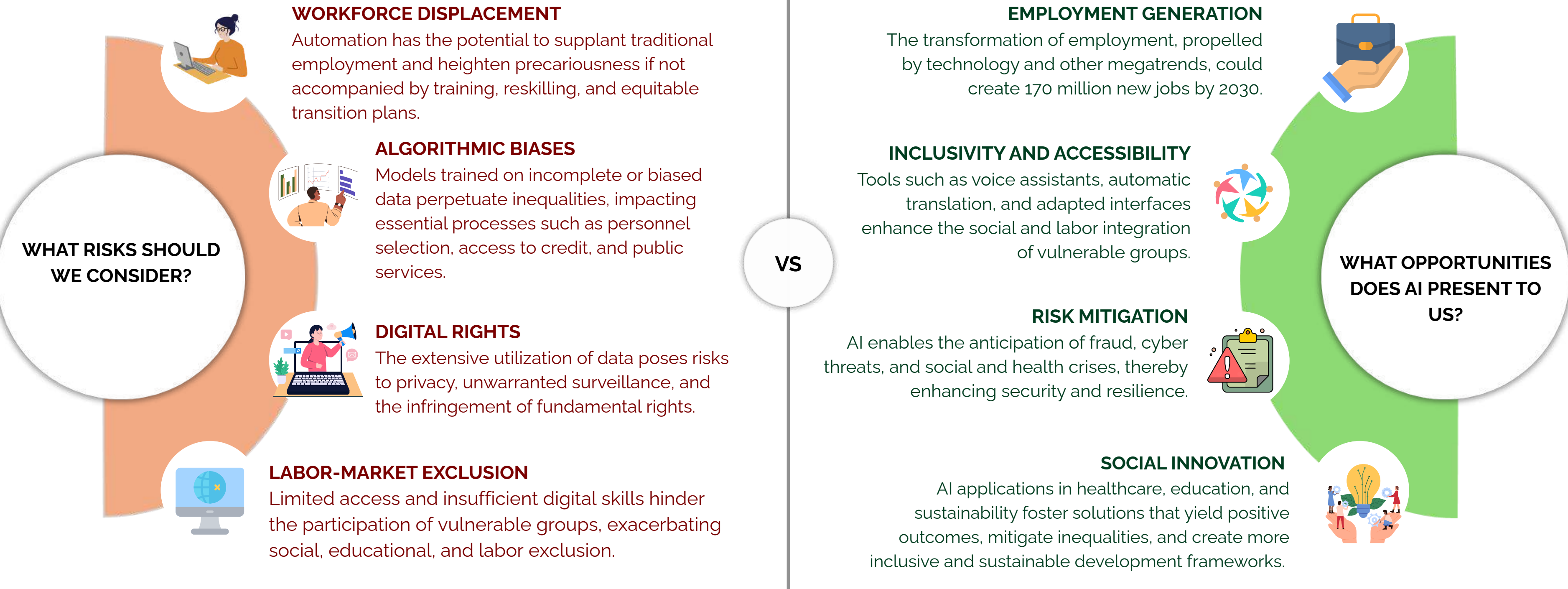
27%

The management of AI's impact on employment is trailing the pace of technological deployment, with only 1 in 4 companies implementing concrete measures.

In social matters, there are significant implications for safeguarding human integrity and facilitating a fair transition of the workforce.

SOCIAL IMPACT. ENSURING DATA SECURITY IS INSUFFICIENT.

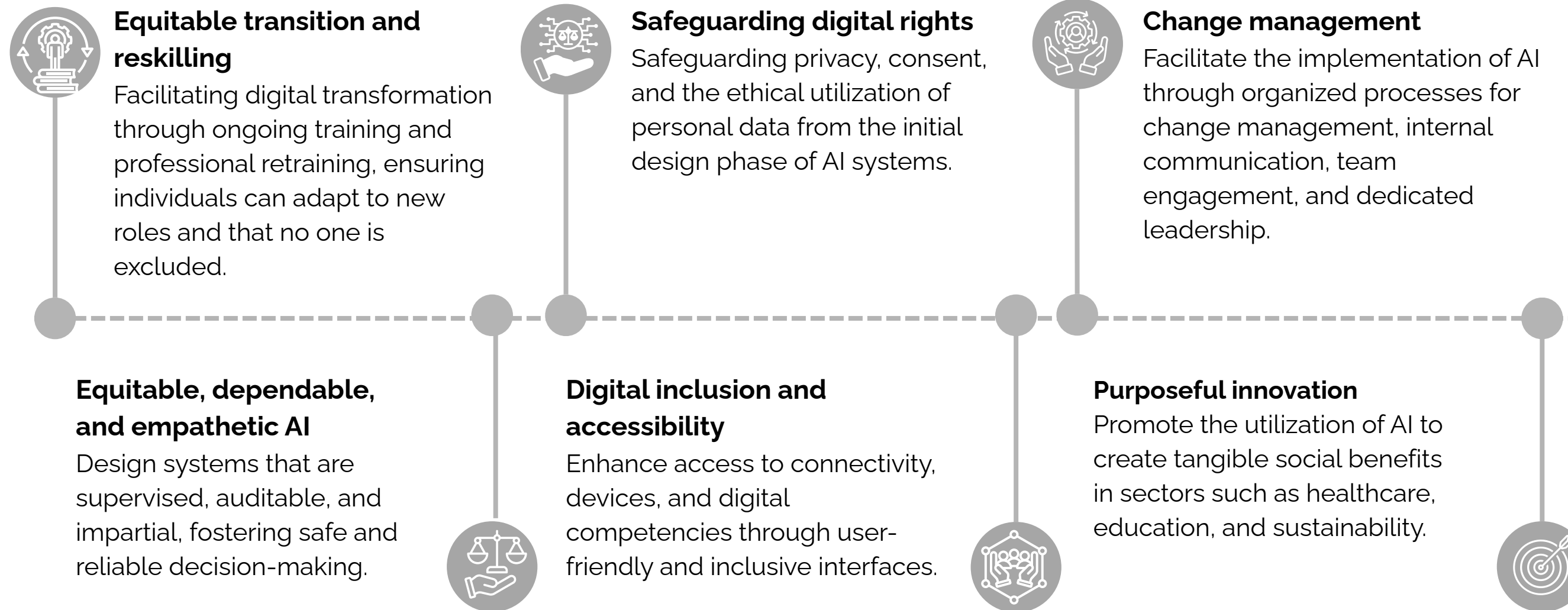
Artificial intelligence has the potential to foster innovation, inclusivity, and sustainable development; however, if not designed and utilized responsibly, it may also exacerbate risks related to exclusion, bias, and inequality.



SOCIAL IMPACT. ENSURING DATA SECURITY IS INSUFFICIENT.

HOW CAN WE ALLEVIATE THE IMPACTS AND LEVERAGE THE OPPORTUNITIES?

The social impact of AI will hinge on its design and implementation. To optimize its societal value, it is essential to consistently prioritize individuals, safeguard their rights, and support digital transformation with strategies that mitigate risks and inequalities.



WHAT DOES THE MANIFESTO FOR RESPONSIBLE AND SUSTAINABLE AI COMMUNICATE?

PRINCIPLE 3:

Promote the development, deployment, and/or utilization of AI systems and components that are ethical, lawful, transparent, accurate, robust, secure, and respectful of the United Nations Guiding Principles on Business and Human Rights, the Ethical Guidelines for Trustworthy AI, and the Charter of Fundamental Rights of the European Union.

PRINCIPLE 4:

Incorporate into the development and/or utilization of AI systems the commitment to inclusion, equity, diversity, and the eradication of all forms of discrimination.

[View the Manifesto here.](#)

GOVERNANCE. FROM USING AI TO GOERNING IT

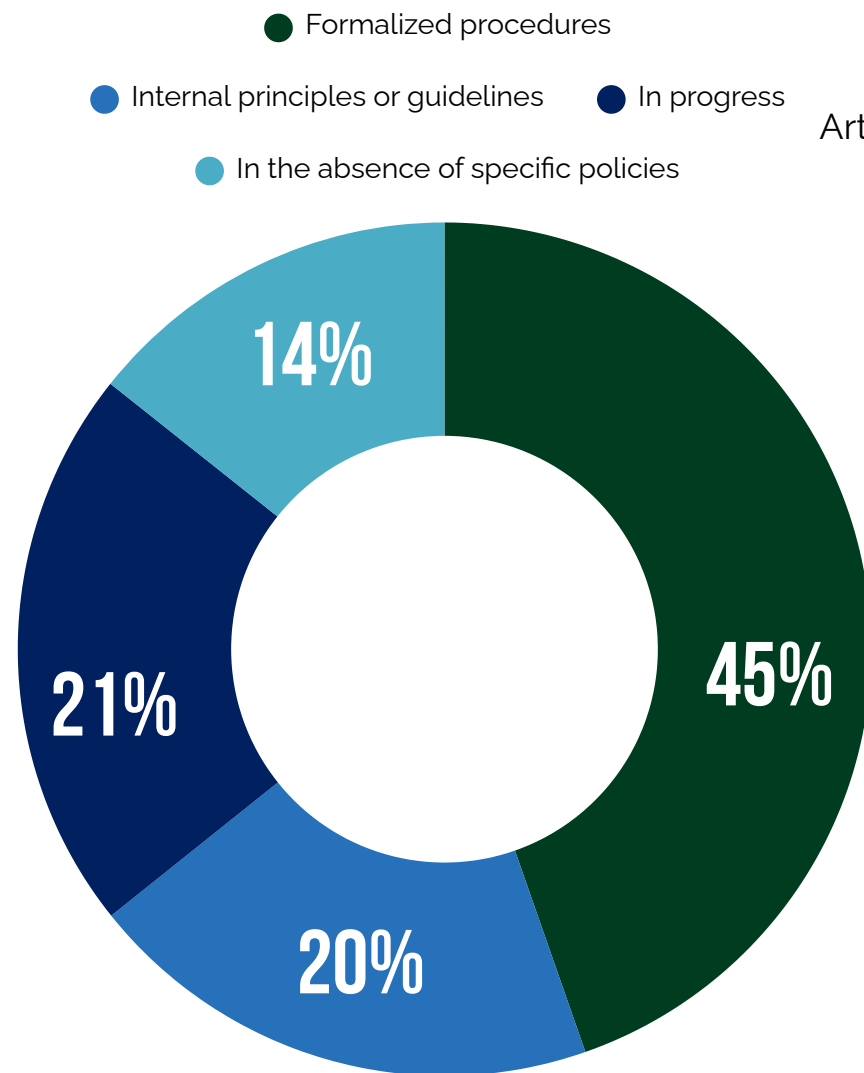


GOVERNANCE: FROM USING AI TO GOVERNING IT

SIX OUT OF TEN COMPANIES AND ORGANIZATIONS HAVE ALREADY ESTABLISHED RESPONSIBLE AI POLICIES.

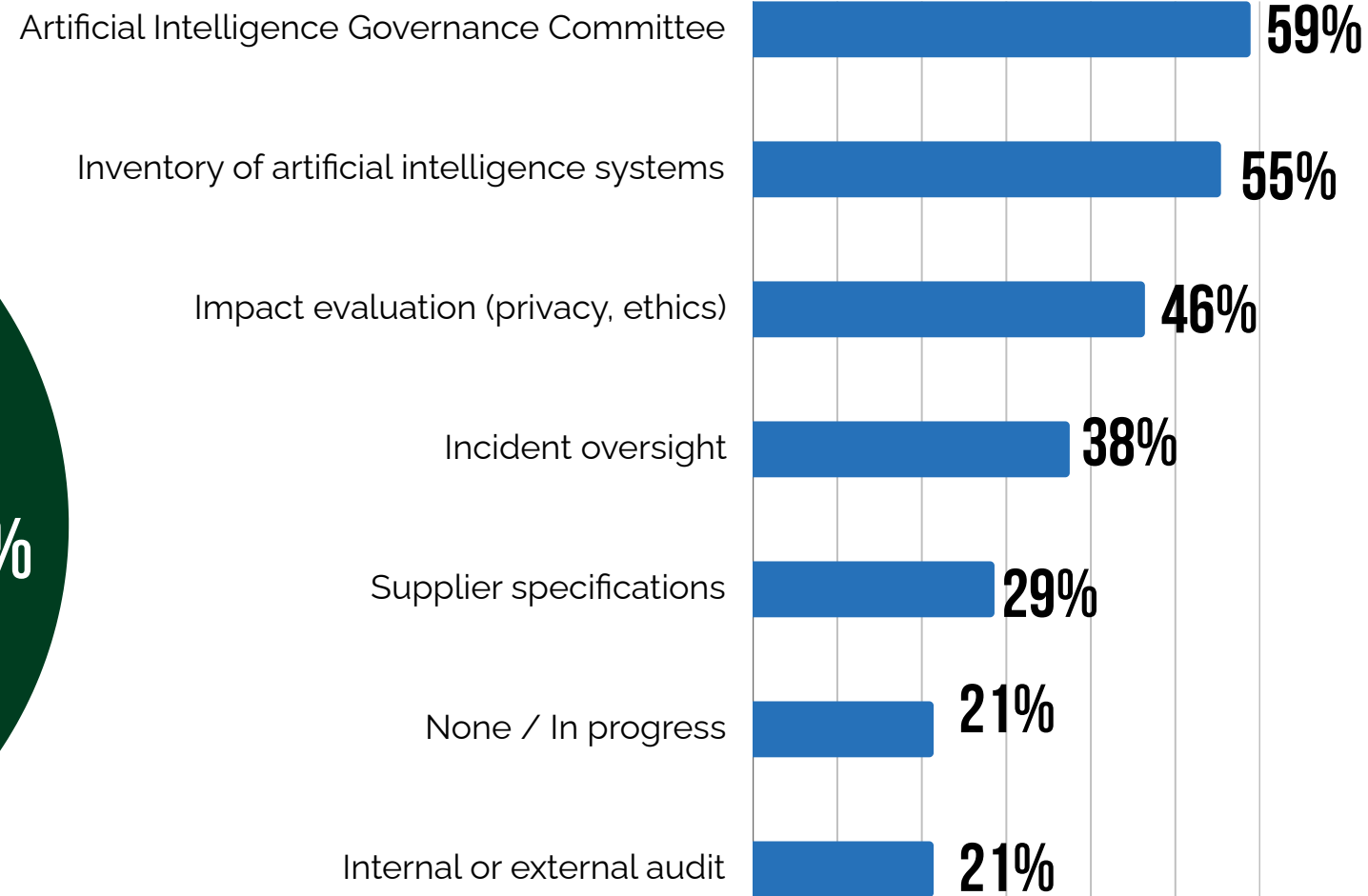
AI governance is increasingly becoming institutionalized; **it is transitioning from a purely technical discussion to being incorporated into decision-making frameworks.**

RESPONSIBLE ARTIFICIAL INTELLIGENCE POLICIES



N=56

AI GOVERNANCE MECHANISMS



N=56



WHAT THE SAMPLE REVEALS

65%

Two out of three companies and organizations have already established or are developing responsible AI policies. / 65%...

45%

AI governance committees and systems inventories: 45% have already integrated these two pillars, indicating a clear sign of mature governance.

14%

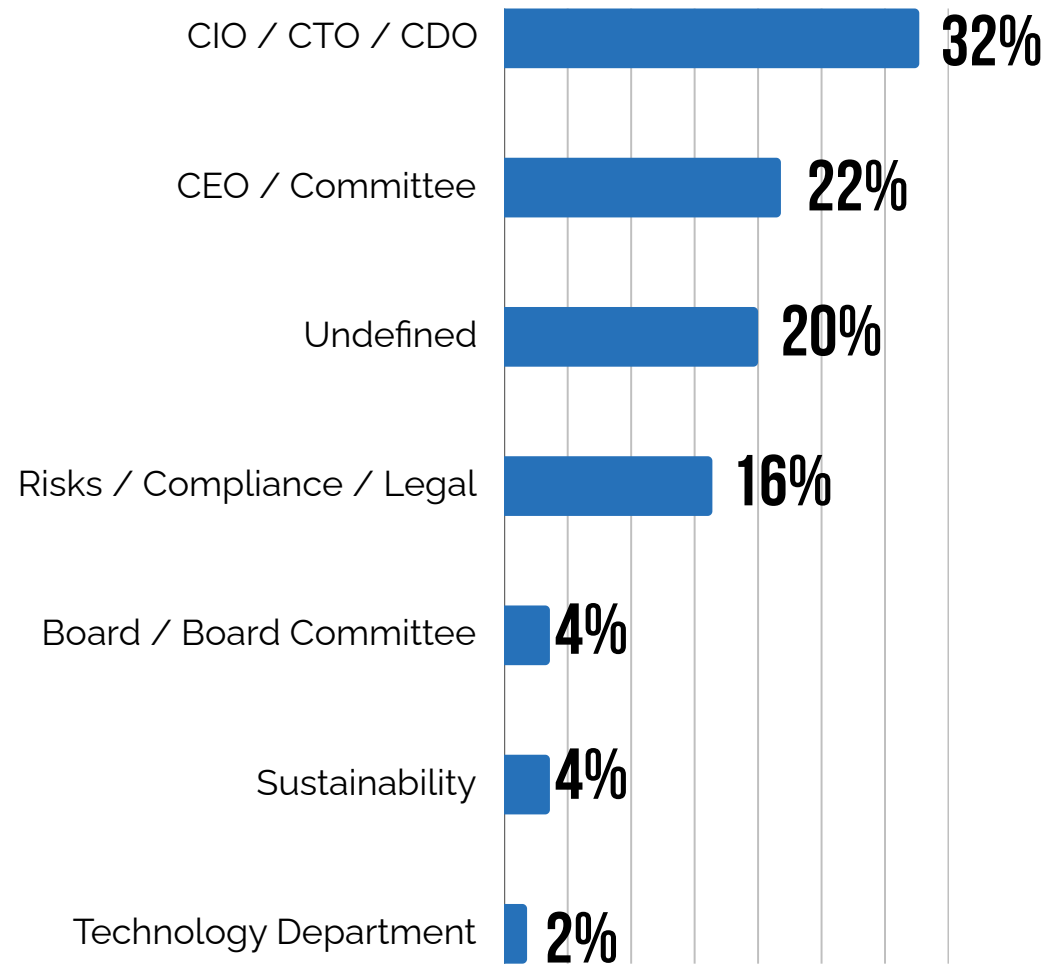
Without a policy, without a framework, and without guidance: this is how 14% of organizations continue to manage AI.

GOVERNANCE: FROM USING AI TO GOVERNING IT

ONLY 14% STRUCTURALLY INTEGRATE AI AND SUSTAINABILITY.

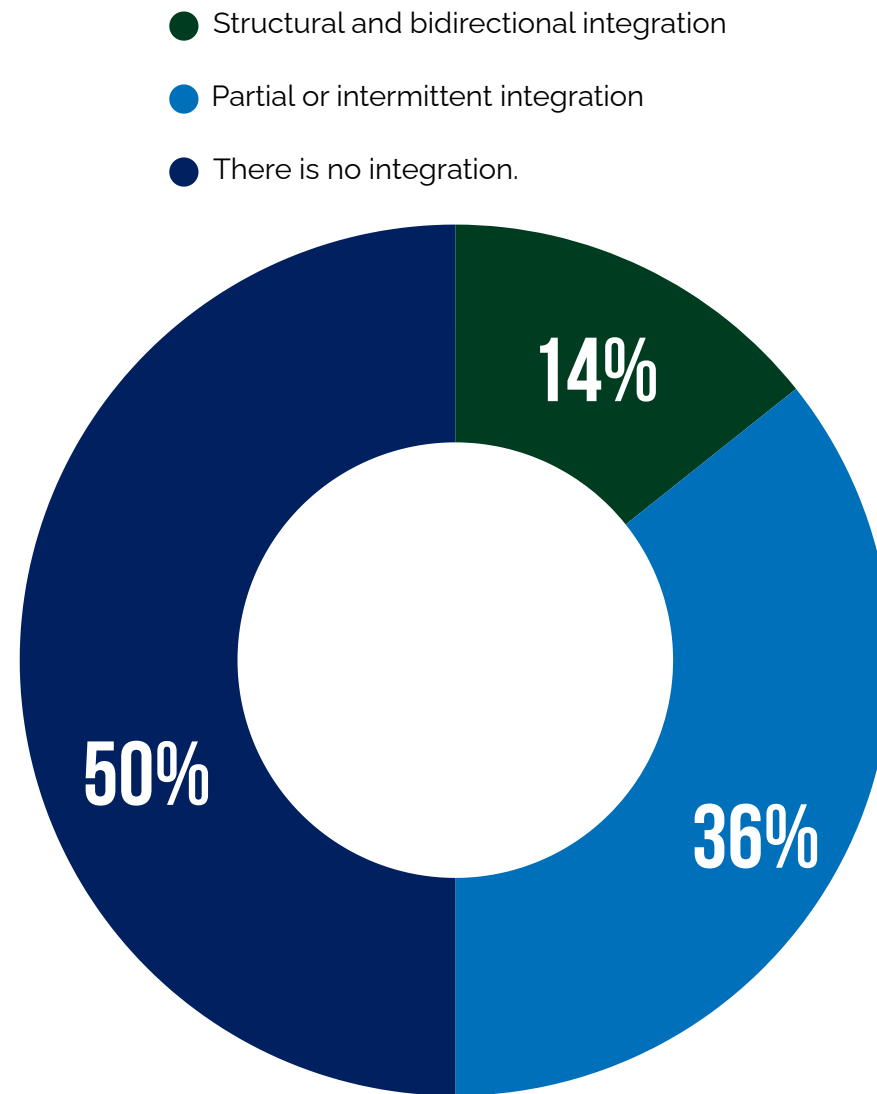
AI and sustainability operate in distinct realms: **two fields that seldom converge.**

MAXIMUM ACCOUNTABILITY FOR AI



N=56

INTEGRATION OF AI AND SUSTAINABILITY



N=56



WHAT THE SAMPLE REVEALS

55%

In 55% of organizations, artificial intelligence is governed by management or technology, with sustainability lacking a formal role in their governance.

20%

One in five companies (20%) has not designated an individual responsible for AI; in the absence of a clear point of accountability, responsibility becomes diluted.

14%

AI and sustainability remain largely unintegrated within most organizations, with only 14% incorporating them in a structural manner.

AI governance is advancing; however, it remains inadequately connected to sustainability. The challenge lies in delineating responsibilities, enhancing oversight, and incorporating responsible AI into ESG decision-making.

GOVERNANCE: FROM USING AI TO GOVERNING IT

AI has the potential to enhance more sustainable governance models; however, in the absence of appropriate governance, it also exposes organizations to risks associated with security, privacy, transparency, and compliance.

WHAT RISKS SHOULD WE CONSIDER?

CONFIDENTIALITY AND SECURITY

AI increases vulnerability to risks concerning data and systems, ranging from breaches of sensitive information to emerging attack surfaces in cybersecurity.



TRANSPARENCY AND EXPLAINABILITY

The opacity of numerous AI systems complicates the understanding of decision-making processes, thereby constraining accountability.



ABSENCE OF HUMAN OVERSIGHT

Excessive automation can result in the inappropriate delegation of critical decisions, thereby diminishing effective human oversight.



REGULATORY COMPLIANCE

The pace of AI development surpasses the ability of regulatory frameworks to adapt, creating uncertainty and risks of non-compliance.



VS

WHAT OPPORTUNITIES DOES AI PRESENT TO US?

SUSTAINABILITY REPORTING

Tools for data collection and analysis, generation of IROs, or automated report writing.



ESG RISK ANALYSIS

AI facilitates the analysis of extensive data sets to discern risk patterns and forecast impacts.



REGULATORY CHANGE MANAGEMENT

Identify regulatory changes, assess their implications, and connect them to internal processes, controls, and policies.



TRACEABILITY IN SUPPLY CHAINS

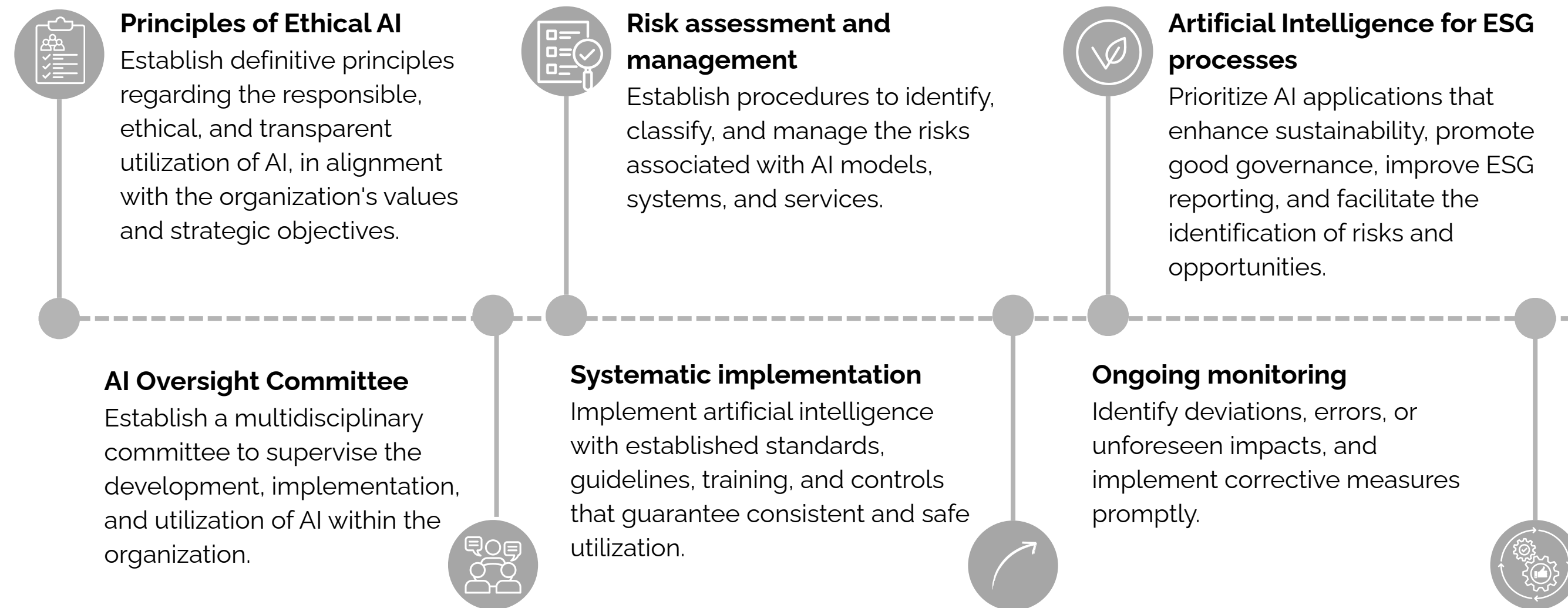
Monitor products in real time, identify anomalies, and enhance supply chain transparency.



GOVERNANCE: FROM UTILIZING AI TO REGULATING IT

HOW CAN WE ALLEVIATE THE IMPACTS AND LEVERAGE THE OPPORTUNITIES?

The implementation of AI systems necessitates a comprehensive governance framework that anticipates risks, guarantees regulatory compliance, and facilitates the evaluation of their effects on the organization and its stakeholders.

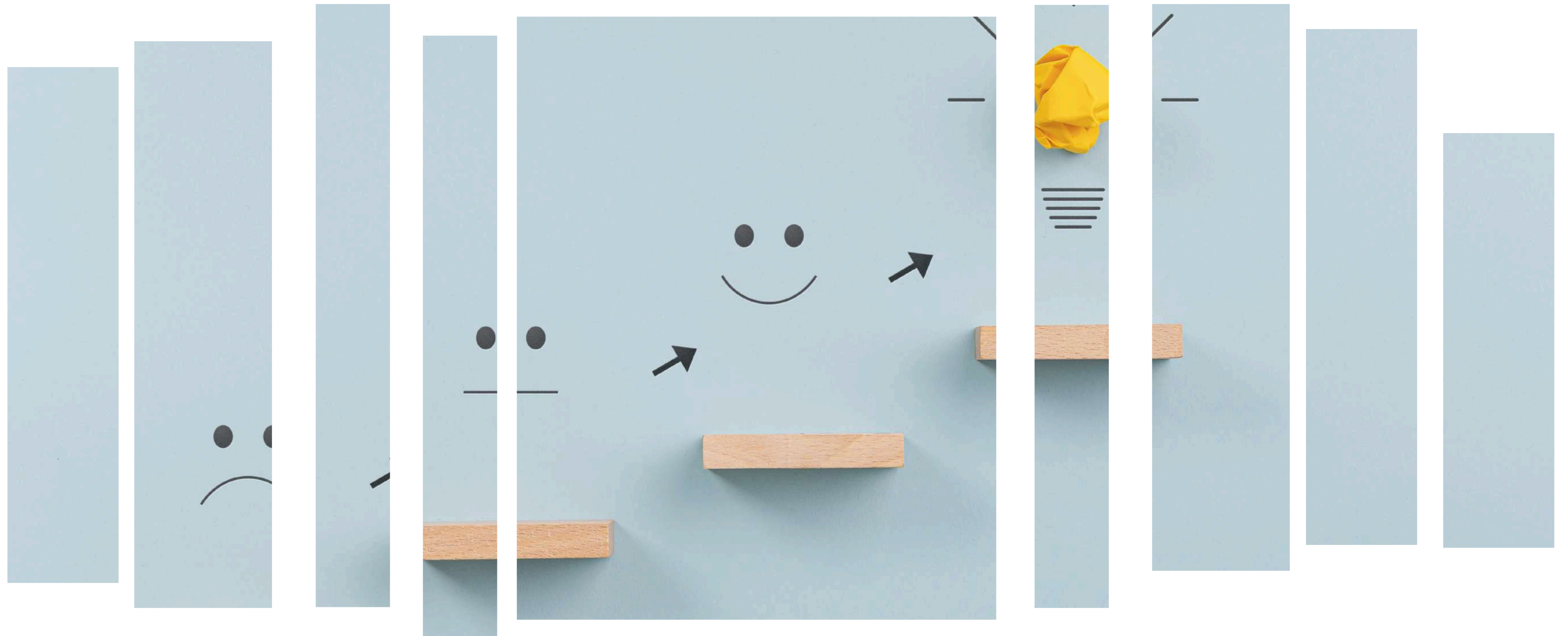


WHAT DOES THE MANIFESTO FOR RESPONSIBLE AND SUSTAINABLE AI COMMUNICATE?

PRINCIPLE 5:
Deploy and utilize AI systems in alignment with sound governance principles, while remaining cognizant of the associated responsibilities.

[View the Manifesto here.](#)

FROM DIAGNOSIS TO IMPLEMENTATION

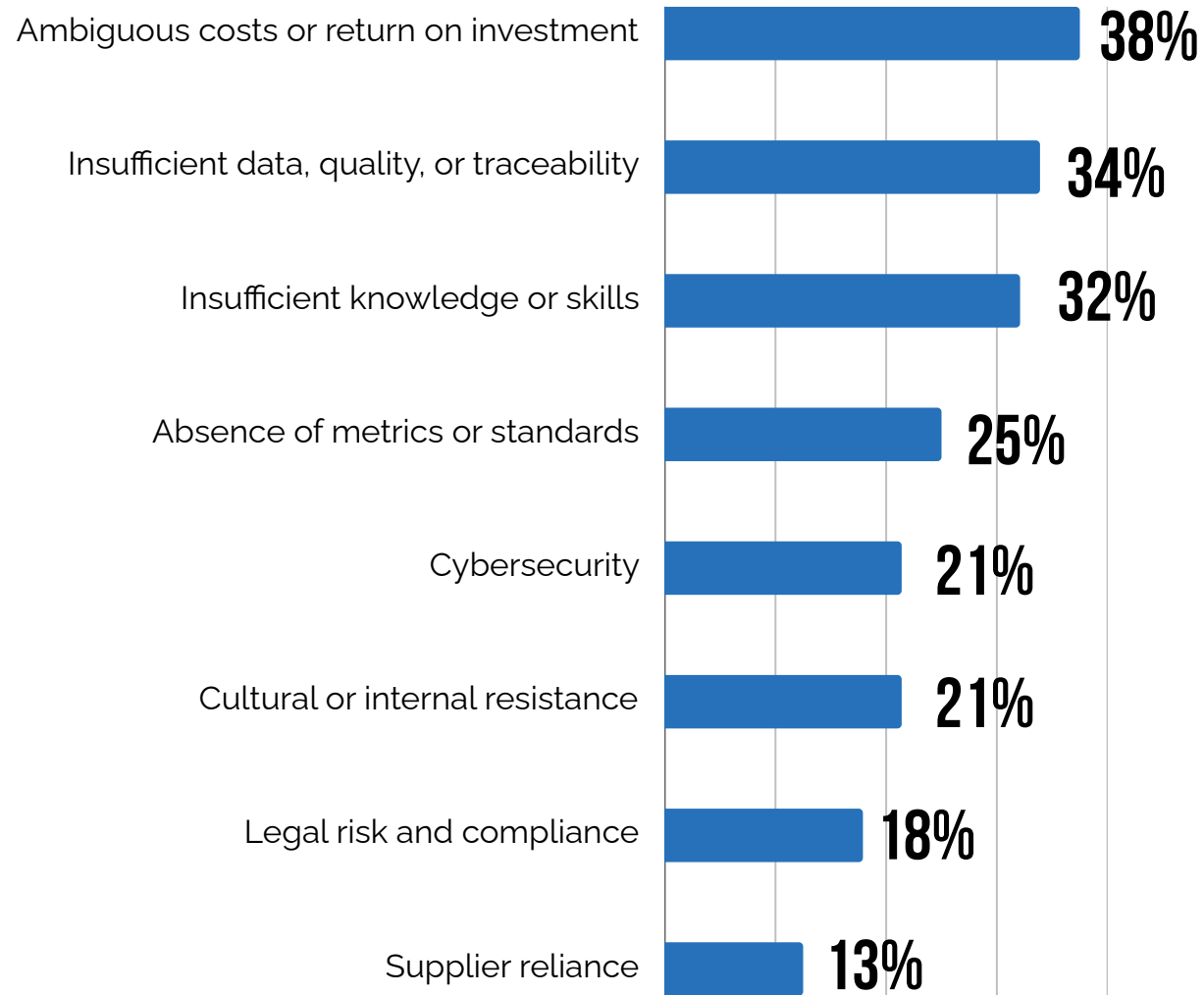


FROM DIAGNOSIS TO IMPLEMENTATION

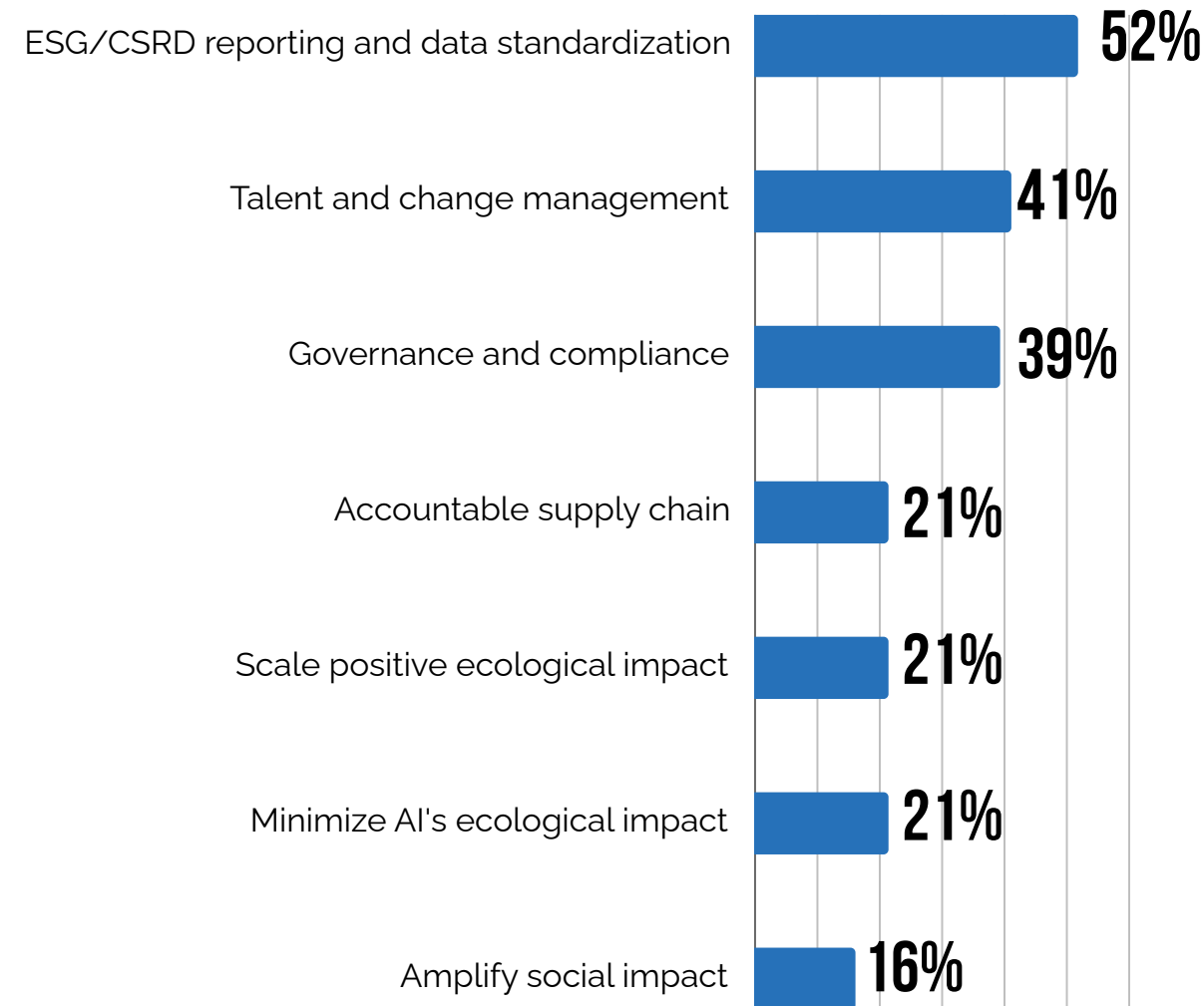
FIFTY-TWO PERCENT REGARD ESG REPORTING AS A PRIORITY FOR THE UPCOMING 24 MONTHS.

The forthcoming 24 months will require a careful balance between **the costs of execution** and the urgency of reporting; both challenge and priority converge on the same objective.

PRIMARY OBSTACLES TO AI IMPLEMENTATION (% COMPANIES)



ESG PRIORITIES OVER THE NEXT 12-24 MONTHS (% OF COMPANIES)



WHAT THE SAMPLE REVEALS

96%

Nearly all organizations (96%) have established clear priorities regarding AI and sustainability for the upcoming 24 months.

52%

CSRD reporting is propelling the trend: 52% identify it as their foremost AI priority in sustainability, transforming regulatory requirements into a catalyst for change.

38%

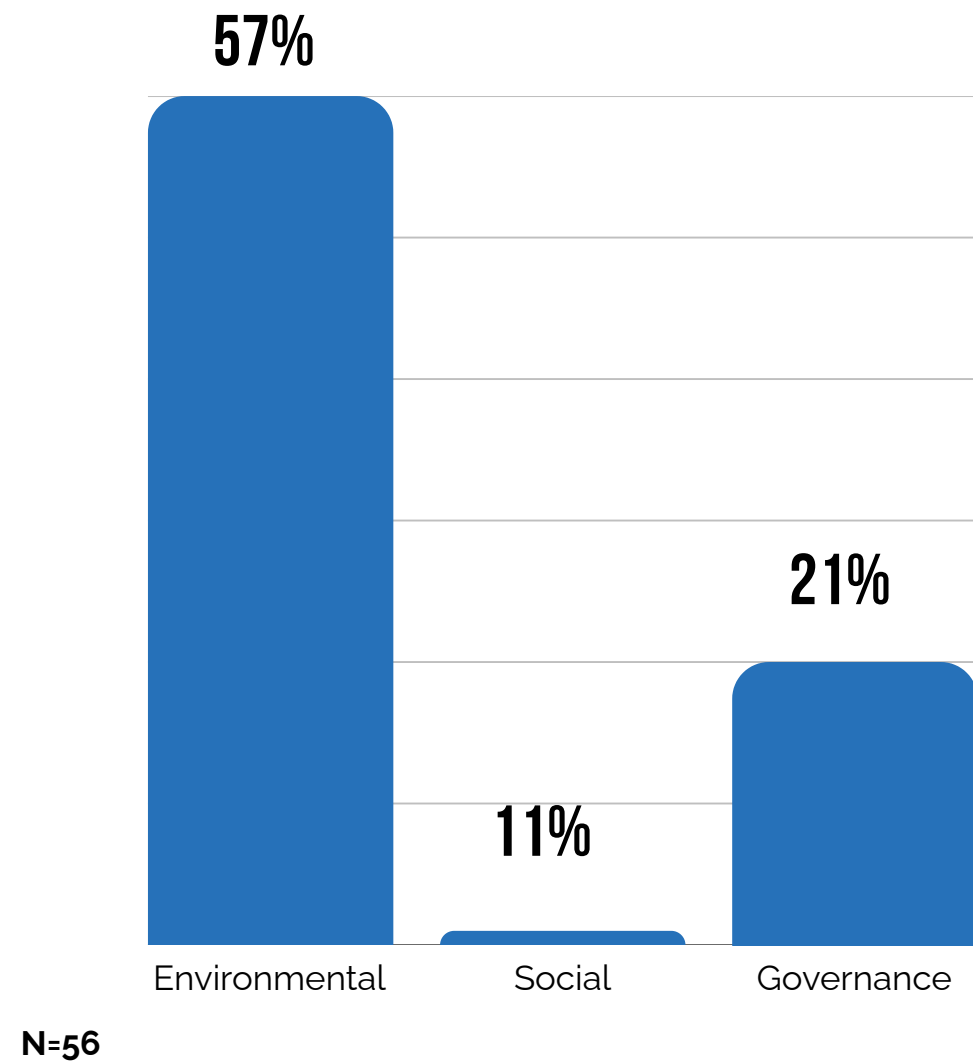
Cost and uncertainty regarding returns represent the primary barrier, with 38% of companies identifying them as the foremost challenge.

FROM DIAGNOSIS TO IMPLEMENTATION

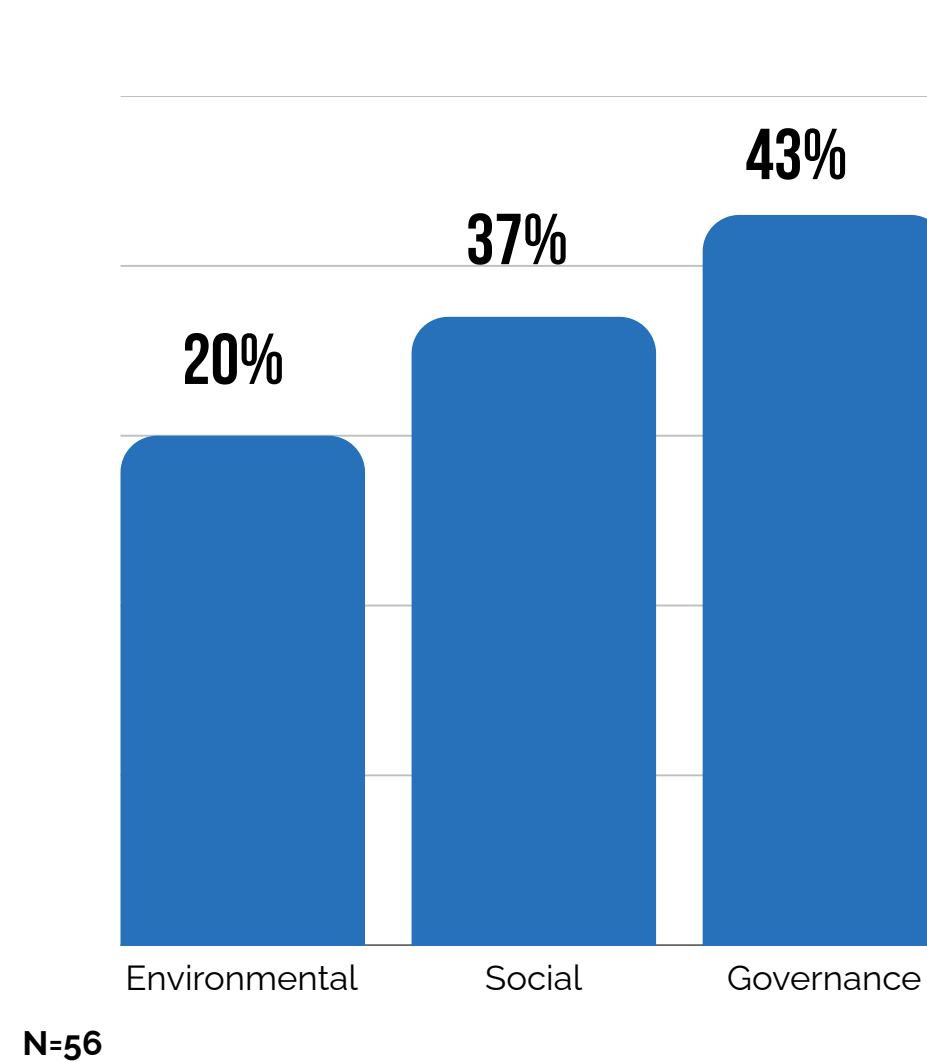
Given the identical catalog of potential actions in the three domains of sustainability, **companies and organizations typically implement an average of 1 environmental action, nearly 4 social actions, and between 2 and 3 governance actions.**

Responsible AI is progressing, albeit unevenly across various dimensions.

COMPANIES AND ORGANIZATIONS WITHOUT A DEFINED INITIATIVE IN EACH ESG DOMAIN (% OF TOTAL)



PRIORITIES BASED ON THE SCOPE OF SUSTAINABILITY OVER 12-24 MONTHS (% OF IDENTIFIED PRIORITIES)



WHAT THE SAMPLE REVEALS

61%

Sixty-one percent of companies and organizations have two or more active AI governance initiatives, representing the most developed of the three dimensions.

59%

In terms of social impact, 59% have already initiated four or more actions, marking the area where the most significant progress has been achieved.

27%

Environmental issues represent a significant challenge, with only 27% of companies and organizations implementing two or more established initiatives in this domain.

The progress of Responsible AI will hinge on addressing challenges associated with cost, expertise, and organizational maturity. The focus will shift from merely implementing AI to embedding it within ESG strategies and adapting to emerging reporting obligations.

*Actions considered by area:

- *Environmental: Measurement of energy consumption, Monitoring of emissions, Management of water consumption, Balance of ESG footprint and benefits, Environmental standards for AI providers. Social: Protection of data, Responsible training of AI, Human oversight, Management of intellectual property, Mitigation of bias, Accessibility and non-discrimination. Governance: Policies for responsible AI, Governance committee, Inventory of systems, Assessment of impact, Monitoring of incidents, Internal or external audits.*

FROM DIAGNOSIS TO IMPLEMENTATION

6 ESSENTIAL BAROMETER DATA POINTS THAT WILL SHAPE THE DISCUSSION

The initial challenge was the deployment of AI.

The second is more challenging: **managing it, assessing its footprint, and being responsible for its impact.**

These six figures signify the initial benchmark and the tasks that lie ahead.

75%

Seventy-five percent of companies have integrated AI into their operational processes or employed it strategically.

65%

Sixty-five percent already utilize AI to enhance their sustainability performance, albeit with varying levels of depth.

57%

Fifty-seven percent do not assess any facet of the environmental impact of the AI they employ.

17%

Only 17% consistently weigh the ESG advantages of their AI against the environmental impact it produces.

39%

Only 39% focus on accessibility and non-discrimination, making it the least prevalent social impact measure.

52%

Fifty-two percent prioritize ESG/CSRD reporting as their foremost AI objective for the upcoming 12 to 24 months.

FROM DIAGNOSIS TO IMPLEMENTATION

ROADMAP FOR ETHICAL AI

A 15-question self-assessment designed to determine whether your organization is effectively managing AI or identifying areas for enhancement.

Environment

- Are we aware of the energy and water consumption of the AI we utilize?
- Do we select suppliers with consideration for their environmental impact?
- Do we assess whether the advantages of each AI project justify its environmental impact?
- Are we leveraging AI to further our climate and environmental objectives?
- Do we include the environmental impact of AI in our sustainability reporting?

Social

- Are individuals who utilize AI on a daily basis trained to engage with it responsibly?
- Do we ensure human oversight in decisions that significantly affect individuals?
- Have we considered the impact of automation on our teams and our response to it?
- Do we guarantee that our systems do not discriminate or perpetuate biases?
- Do we safeguard the data of individuals who engage with our AI systems?

Transparency and Effective Governance

- Do we possess principles or policies for the responsible utilization of AI that have been approved at the management level?
- Is there an individual accountable for guaranteeing that this usage is ethical and transparent?
- Are we aware of the AI systems we are utilizing and their purposes?
- Do we evaluate the risks prior to the implementation of a new system?
- Are we adhering to current regulations and proactively preparing for forthcoming changes?

AI REGULATORY FRAMEWORK, BIBLIOGRAPHY, AND REFERENCES



AI REGULATORY FRAMEWORK, BIBLIOGRAPHY, AND REFERENCES

The advancement and application of AI are shifting from dependence on voluntary principles to **a progressively structured framework**.

Today, organizations are required to function within an environment where **binding regulations, institutional guidelines, and international standards coexist, all of which promote more secure, transparent, and responsible governance**.

In this context, it is essential to comprehend the primary frameworks that delineate how AI ought to be designed, implemented, and overseen.



INTERNATIONAL STAGE

OECD - Principles of Artificial Intelligence

Global foundation: a human-centered approach, transparency, resilience, and accountability.

UNESCO - Recommendation on the Ethics of Artificial Intelligence (2021)

International ethical framework emphasizing human rights and social impact.

ISO/IEC (ie, ISO 42001)

AI management systems to guarantee governance, risk management, and ongoing enhancement.

EUROPEAN UNION

European AI Act

The inaugural comprehensive legal framework for artificial intelligence on a global scale. Risk-based methodology: prohibited AI, high-risk AI (stringent obligations), limited-risk AI (transparency requirements).

Requirements: data governance, human supervision, resilience, traceability.

SPAIN

AESIA (Spanish Agency for the Oversight of Artificial Intelligence)

National authority for regulatory oversight, coordination, and assistance.

Draft Organic Law for the Appropriate Utilization and Governance of Artificial Intelligence: sanctioning framework identification of competent authorities, and alignment with the European Regulation (AI ACT).

AI REGULATORY FRAMEWORK, BIBLIOGRAPHY, AND REFERENCES

More than a standalone framework, the Forética Manifesto is integrated into a global dialogue on responsible AI. The table illustrates its alignment with **UNESCO**, the **OECD**, and the **UN**, while also connecting it to the humanist vision of **Magnifica Humanitas** and its distinct contribution: translating these principles into the business realm and associating them with sustainability.

THEMATIC AXIS	FORÉTICA	UNESCO	OECD	UN	MAGNIFICA HUMANITAS
Human dignity	●●●	●●●	●●	●●	●●●
Human rights	●●●	●●●	●●●	●●●	●●●
Transparency and explainability	●●●	●●●	●●●	●●	●●
Human oversight	●●●	●●●	●●●	●●	●●●
Governance and accountability	●●●	●●●	●●●	●●●	●●
Risk management	●●●	●●	●●●	●●	●●
Bias, diversity and inclusion	●●●	●●●	●●	●●●	●●●
Decent work and just transition	●●●	●●●	●●	●●	●●●
Environmental sustainability	●●●	●●●	●●	●●	●●
Concentration of technological power	●	●●	●	●●●	●●●
Militarization and autonomous weapons	○	●●	○	●●●	●●●
Global development and North-South equity	●	●●●	●●	●●●	●●
Spiritual and anthropological dimension	○	○	○	○	●●●

●●● Very relevant / central

●● Relevante

● Present, secondary

○ Barely present or absent

WHAT EACH FRAMEWORK CONTRIBUTES AND THE POSITION OF FORÉTICA

<u>UNESCO 33</u>	<u>OECD 34</u>	<u>ONU 35</u>	<u>FORETICA 36</u>	<u>MAGNIFICA HUMANITAS 37</u>
Global ethical framework	Governance and Execution	Global governance and equity	Business applications and sustainability	Human dignity and purpose

AI REGULATORY FRAMEWORK, BIBLIOGRAPHY, AND REFERENCES

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