THE B TEAM

CEO BRIEFING

Responsible AI Use

This brief provides CEOs and corporate board members with a discussion-based approach to how to use AI responsibly in business — both now and in the future.

Its goal is to help leaders shape their organization's long-term success by engaging responsibly with the strategic and ethical issues presented by AI. To this end, it is designed as a tool for ongoing decision-making, not as a prescriptive list of "dos" and "don'ts".

Employees are encouraged to use this document to increase their own knowledge as well as actively engage with their leadership on responsible AI topics.

Artificial intelligence (AI) is a profoundly transformative technology. It promises to influence everything from how we make decisions right through to how we behave as humans. In business, its hand can already be seen in how we work, learn, and innovate. The potential upsides of the technology are huge; for business productivity, for operational efficiency, for economic growth. But so too are the potential risks, like economic disruption, misinformation, inequality, and—most worrying of all—loss of human control.

Managing this inherent tension is vital to ensuring that **AI is a generator of long-term value, not a source of unintended harm**. As developers of AI and major users of AI-based tools and services, every business has a central role to play. The speed of AI's evolution makes this especially challenging; even as AI is embedded in core business decisions, models and agentic abilities continue to evolve rapidly.

The **core challenge for business executives is to define where human judgment, creativity, and accountability are essential to a thriving business** — as manifested in their need to manage human inputs and outputs alongside those of technology. In this fast-moving context, it is crucial for business leaders to hold tightly to their principles – not as constraints but rather to equip leaders to make responsible decisions as AI and business evolve concurrently. An unwavering commitment to prioritizing people first provides the soundest guarantee that AI will remain a technology that serves society, not the other way around. To this end, AI principles must be underpinned by **human accountability, governance and transparency, and investment in humans** and **company culture**.

Among the myriad new questions that AI presents for business, many are practical - from redesigning workflow adaptation and KPIs, to drawing up new data policies and compliance protocols – and for the most part, these can be addressed by deputy staff, technical experts, or external vendors. However, **there are some decisions that cannot be delegated**. A single question sets the tone for the future of the business: **Is responsibility clearly baked into our operating system?**

NB: This briefing is intended to provoke reflection and action in advance of regulatory codification. It does not constitute self-regulation for business.

> Technology is not good or bad – it is what we do with it that matters."
>
> **Marc Benioff**
> Chief Executive Officer and Co-Founder, Salesforce,
> B Team Leader

This brief outlines tensions of responsible AI use to address within a company and offers some foundational principles upon which to build a custom responsibility framework. Its goal is to catalyze executive conversations about strategic questions and key trade-offs before business-critical challenges emerge. **These are leadership decisions. They belong with the CEO and the Board.**

THE RESPONSIBILITY TEST:
Can we explain it, own it, and act on it?

QUESTIONS

FOR BUSINESS LEADERS TO ASK THEMSELVES

Even with strong policies and principles, leaders face strategic tensions. The following questions are prompts to help establish defensible, long-term positions for both shareholders and stakeholders.

SPEED VS. LONG-TERM RESILIENCE:

Where are we willing to spend time and investment in the interest of long-term resilience, and for how long?

- In which areas have we decided to **move more cautiously than the market**, and in which have we not? Are our moves **proactively** driven by our **mission** and commitments, or are we reactively responding to market pressures and external factors?
- Which of our **sustainability** and mission **commitments** will AI make harder to keep, and are we willing to revise either?
- Where are we relying on external stakeholders to **absorb costs** that may ultimately **come back to us?**

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Are we building a culture that values human judgment as much as algorithmic efficiency?

AUGMENTATION VS. REPLACEMENT:

As human work evolves, have we made it clear to our workforce, business partners, and customers what our core priorities and AI transition plans mean for them, and how new expectations will emerge?

- Is there **explicit executive guidance** for which **roles** will be augmented, adapted, or eliminated, or is the future of the company being decided by intermediate management? **What kind of company will we become** if this transition succeeds?
- How will our **talent profile** shift, and are we building a **culture** that values human judgment as much as algorithmic efficiency? Where can we develop **public-private education partnership**s to prepare the AI-era workforce?
- Are we preparing people for future job creation, or for **continued human purpose?** Does our training teach **judgement** on when AI adds value versus when it only adds cost and risk? How do people build identity and purpose when the career ladder is transformed?

GROWTH AMBITION VS. COMPUTE FOOTPRINT:

How do we align our growth strategy with our environmental commitments, without revising those commitments?

- If our AI use strategy runs on **data centers** that we own or lease, whose **energy, water, land, and goodwill** are we spending, and where does accountability lie for each element of our footprint?
- Do we count the **impact of capacity** operated on our behalf as ours? If not, where do we have buying power to ensure our providers align with our responsibility commitments?
- Which **climate and environmental commitments** does this resource use put at risk? If commitments and resource use collide, do we revise the target, offset it, or slow the scaling of what we build?
- What have we promised **host communities and those impacted** by our choices? Would those promises survive a competitor moving faster or a board suddenly pushing for acceleration?

QUESTIONS

FOR BUSINESS LEADERS TO ASK THEMSELVES Continued

TRANSPARENCY VS. COMPETITIVE ADVANTAGE:

What should our customers, employees, investors, and regulators hear directly from us?

- How much of our **competitive advantage** is driven by the **strength of our offering**, versus our ability to maintain strategic flexibility and respond rapidly to competitors? What could be the impact of low transparency on **brand trust**, customer **demand**, and **talent** attraction?
- Do we prioritize **explainability** and **interpretability** of our AI outputs? Are we proactive in **communicating** risks both upstream and downstream?
- When do we engage with **public policy on AI development, regulation, and sovereignty?** What does **responsible engagement** look like, and what are the red lines?

GOVERNANCE VS. AUTONOMY:

Which of our existing commitments survives no matter how capable or autonomous the technology gets?

- How do **we embed our principles into the AI foundation models** that we use and build upon, such that the integrity of our values and commitments is maintained? How do we **enforce implementation of our principles** even as AI becomes increasingly autonomous?
- Are there specific scenarios, business units, or high-stakes roles where we will **never** allow AI to operate **autonomously**? What mechanisms do we have in place for **human judgement** to supersede an AI decision?
- How do we preserve **human and corporate accountability** even when technology evolves beyond our ability to understand it? How do we approach liability for agentic-AI caused harm?

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How do we preserve human and corporate accountability even when technology evolves beyond our ability to understand it?

PRINCIPLES

FOR BUSINESS LEADERS TO BUILD UPON

Leadership choices create the culture and operating conditions for an entire company. These three principles set a foundation for responsible executive decision-making on corporate AI use.

HUMAN ACCOUNTABILITY

Human accountability is inseparable from responsible AI use.

- AI use within a business always includes meaningful human oversight and control, with clear corporate accountability governance for how this operates in practice, including in agentic AI systems.
- Individuals remain accountable for the originality and integrity of the work they contribute, and for any harm this subsequently causes.
- For decisions material to the business, leadership determines in advance whether a human retains final decision-making authority and how AI may appropriately support that process.
- Leadership establishes clear risk boundaries for AI use and ensures employees continue developing the expertise needed to avoid relying excessively on automated systems.
- The company using AI remains accountable for the resource footprint (e.g. energy and water consumption related to AI) and all other environmental impacts.

> “Responsible business comes with responsible AI.”
>
> **Ester Baiget**
> President and CEO, Novonesis | B Team Leader

TRANSPARENCY

Transparency and disclosure are non-negotiable for responsible AI practices.

- The public always has access to company commitments on the responsible use of AI and the relevant policy for its implementation, plus assurance that AI tools are always identified as such.
- The company publicly discloses how AI is used internally, including all measures taken to protect customer privacy and data.
- Regular disclosures always include information about the impact from AI use on human rights and the environment, including infrastructure footprint.
- Third-party AI models and providers are vetted transparently for human rights and environmental risks, and AI service partners are contracted to align with a company's commitments to responsible AI, including on data protection, change transparency, incident reporting, and audit rights.
- Responsible public policy engagement commitments apply to AI, and disclosures reflect this in detail.

PRINCIPLES

FOR BUSINESS LEADERS TO BUILD UPON Continued

HUMAN CAPACITY AND ENGAGEMENT

Responsible businesses always equip people for AI while keeping humans engaged.

- The company ensures training, re-skilling and co-creation with employees as AI capabilities and uses evolve, including accessible trainings for low-skilled workers and specially adapted options if necessary. Trainings also cover preparation to impact systems, not only for workers to be evaluated and analyzed on tasks.
- Opportunities are maintained for people to contribute their uniquely human strengths, including creativity, innovation, authenticity, and empathy, along with the provision of appropriate support and training to help workers adapt to evolving roles and needs.
- The company meaningfully engages its workforce and affected communities during planning and implementing of AI-related workforce transitions, and will provide support to workers as roles are affected.
- Proactive investment is prioritized for developing the workers of tomorrow — particularly where AI impacts entry-level and junior roles — by providing opportunities to cultivate the judgment, expertise, and skills needed for future roles and human leadership.
- Workers understand their own accountability for the responsible and transparent use of AI.

> "Responsible, ethical AI needs to focus just as much on the human side as it does on the AI side."
>
> **Arianna Huffington**
> Founder and CEO, Thrive Global | B Team Leader

ACTIONS

FOR BUSINESS LEADERS TO TAKE

With meaningful executive oversight and a responsibility-focused strategy, the quality of AI and the return on investment linked to its use have enormous potential.

Publish your company's responsible AI policy and commitment to continued transparency.

IN THE NEXT 90 DAYS, TANGIBLE STEPS THAT A BUSINESS LEADER CAN TAKE ARE:

- Name a **single executive accountable** for AI risk, including the siting, procurement, and energy decisions around physical infrastructure. Not a committee. A person who owns the responsibilities and has authority — with a budget and a calendar.
- **Carry out an inventory** of where AI is already in operation across your company, including the resource footprint behind it — owned and leased. Many leadership teams underestimate this significantly.
- Publish your company's **responsible AI policy and commitment** to continued transparency — written for a customer rather than a lawyer — with a view to informing your broader governance frameworks.
- **Write your plan for when AI fails.** Incident response, escalation, and mitigation should be a drilled process, not a reactive improvisation.
- Pick one of the tensions above and have a **60-minute conversation** with your top team and an AI-fluent facilitator where the initial goal is to disagree, not to align.
- Find one place where your current AI **adoption is moving faster than your values** are evolving.

ANNEX

FURTHER READING AND RESOURCES

Organisation for Economic Cooperation and Development
- Due Diligence Guidance for Responsible AI (Jan 2026, revised May 2026)

Partnership on AI
- Corporate Risk Assessment Framework (May 2026)

World Economic Forum
- Advancing Responsible AI Innovation: A Playbook (Sept 2025)

United Nations
- Governing AI for Humanity (Sept 2024)

United Nations Global Compact
- Responsible AI Navigator (on-going)

Salesforce
- AI Ethics: Principles, Challenges, and The Future of Responsible AI (ND)

Allianz
- Responsible Use of Artificial Intelligence (ND)

McKinsey
- Responsible AI Principles (ND)

Global Data Innovation
- TRUST Framework (ND)

A Better Path for AI
- AI as a Tool Under Meaningful Human Control (2025)

Institute of Electrical and Electronics Engineers Standards Association
- Autonomous and Intelligent Systems (AIS) Standards (on-going)
- Standard 2863 Recommended Practice for Organizational Governance of Artificial Intelligence (2026)

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About The B Team

The B Team is a collective of business and civil society leaders who believe that business has a pivotal role to play in catalyzing action on the biggest challenges facing people and planet. We champion changes to our economic systems and business practices that protect our natural environment and help build a safe, sustainable, and prosperous future for all humans.

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