



Sustainable Economies Due diLigence: good EXamples and the role of social dialogue

COUNTRY BACKGROUND REPORT

FRANCE



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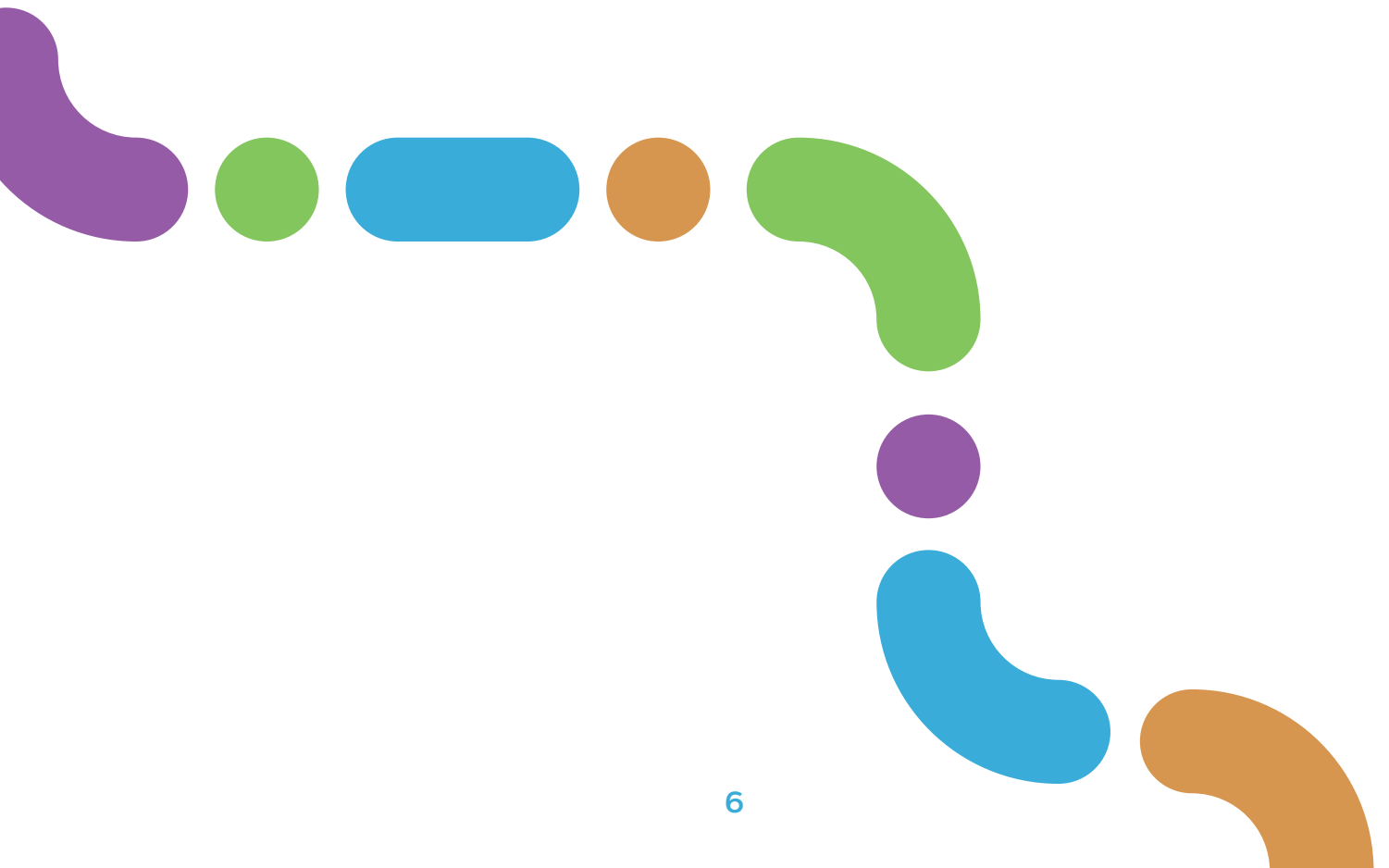
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01

National context



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1.1 CORPORATE SUSTAINABILITY REGULATORY FRAMEWORKS IN THE COUNTRY

The corporate sustainability regulatory landscape in France encompasses a range of laws and guidelines driven by a combination of European Union directives and national legislation to ensure sustainable business practices.

1.1.1 CORPORATE SUSTAINABILITY REGULATORY FRAMEWORKS IN THE COUNTRY

✦ *Loi PACTE (Plan d'Action pour la Croissance et la Transformation des Entreprises, 2019)*¹

The PACTE law requires large companies to integrate social and environmental issues into their strategies and operations. Notably, the law redefines the role of companies to not only pursue profits but also consider their social and environmental impacts. Companies are encouraged to adopt a “raison d’être” or purpose, which reflects their commitment to sustainability. A committee has been established to evaluate the PACTE law. It submits an annual report to Parliament, detailing the economic impact, the reception by relevant stakeholders, and any unintended consequences of the reforms aimed at business development that were enacted by Parliament, including those related to social charges. In the 2023 report,² it was stated that the number of purpose-driven companies remains limited (1,000 in

2023), making it difficult at this stage to assess any potential impacts.

✦ *Grenelle II Act (Loi portant engagement national pour l'environnement, 2010)*³

The Grenelle II Act builds on earlier environmental laws, setting out comprehensive reporting obligations for companies. It mandates that firms with over 500 employees must disclose information on their environmental impacts, social policies, and governance practices. In 2013, an assessment of the implementation of the two laws known as the “Grenelle 1 and 2 Environmental Acts” highlighted that the initial ambitions of the legislators were somewhat diluted in the application of two key measures: the recognition of environmental organisations and corporate social responsibility (CSR). On the latter point, in particular, the report criticises a return to bilateral negotiations (government-unions or unions-companies), which contrasts sharply with the broad and open consultations advocated by the Grenelle process. As of 3 January 2013, 23 out of 180 measures required had yet to be implemented, resulting in an application rate of approximately 87%.⁴

1 For more detail, see <https://www.legifrance.gouv.fr/dossierlegislatif/JORFDOLE000037080861/>

2 For more detail, see <https://www.strategie.gouv.fr/publications/comite-de-suivi-devaluation-de-loi-pacte-quatrieme-rapport>

3 For more detail, see <https://www.vie-publique.fr/loi/20553-grenelle-2-grenelle-de-lenvironnement-projet-de-loi-mesures-legisla>

4 For more detail, see <https://www.senat.fr/rap/r12-290/r12-2901.pdf>. No more recent evaluation report was found.

✦ Article 173 of the Energy Transition Law (*Loi sur la transition énergétique*, 2015)⁵

Article 173 extends the reporting requirements to include climate-related financial disclosures. It requires institutional investors to report on how they incorporate ESG criteria into their investment policies and to assess the risks posed by climate change to their portfolios. This law aligns with the broader European efforts under the EU's Sustainable Finance Disclosure Regulation (SFDR). An assessment conducted in 2019 reveals that among the 48 major entities covered by the assessment, 24 (50%) fully disclose all the mandatory information required by the implementing decree, 21 (44%) do so, but inadequately in relation to the decree's mandatory provisions, while 3 (6%) neither disclose the required information nor explain their non-compliance, despite the decree's requirements. Regarding the content of publications, there is a significant heterogeneity in terms of quality, quantity, relevance and comparability. Beyond the differences in economic models, this variability is partly due to the immaturity of the indicators and methodologies used (such as complex metrics and limited data availability). These tools are not yet sufficiently reliable or consistent. These methodological limitations are especially evident when it comes to reporting on risks associated with climate change.

✦ Corporate Duty of Vigilance Law (*Loi de devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre*, 2017)⁶

5 For more detail, see https://www.legifrance.gouv.fr/jorf/article_jo/JORFARTI000031045547

6 For more detail, see <https://www.legifrance.gouv.fr/jorf/id/JOR-TEXT000034290626/>

France became the first country in the world to introduce legislation mandating that large companies conduct human rights and environmental due diligence (HREDD) and publish an annual vigilance plan. This law was designed to ensure that companies take proactive steps to identify and prevent human rights abuses and environmental harm within their supply chains, moving beyond a mere “tick-box” approach to due diligence. The legislation requires large French companies with 5,000 or more employees to establish vigilance plans aimed at preventing violations and damage, not only within their own operations but also within their subsidiaries, subcontractors and suppliers. These plans must include thorough risk assessments, preventive measures, and transparent reporting on the actions taken to mitigate risks. The law also aligns with the UN's human rights due diligence guidelines outlined in the Principles on Business and Human Rights (UNGPs).⁷ If a company fails to create, implement or publish a vigilance plan, the law sets out a two-step enforcement mechanism. An interested party may first issue a written notice of non-compliance to the company, giving it three months to take corrective action. If the company does not comply, the interested party may then request that a court intervene, potentially leading to an injunction requiring the company to meet its obligations.

The transition from “soft law,” which is based on voluntary compliance, to binding legislation has significant implications for companies. It can lead to legal actions and sanctions. Initial warnings have already been issued, and all legal proceedings will need to be closely monitored to assess their impact.

7 For more detail, see https://www.ohchr.org/sites/default/files/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

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Existing studies and mission analyses indicate that some companies have not yet fully complied with the duty of vigilance, while others have made significant efforts and have been publicly recognised with evaluations and awards.⁸ The weaknesses of the law lie in the still unclear and unevenly understood concept of the duty of vigilance, its insufficient clarity and visibility in the already complex management reports, the appropriate level of detail required, a still-evolving alert mechanism, and the need to strengthen dialogue with trade unions and even more so with

NGOs. A website “Le Radar du Devoir de Vigilance”⁹ has been created to analyse vigilance plans. It offers tools to enhance the effectiveness of this law: helping to better identify the companies concerned, locate their vigilance plans, and assess the measures they implement. The site also lists all ongoing cases related to the duty of vigilance law, including public formal notices that have not yet resulted in legal action. For instance, the formal notice issued to McDonald’s in 2022 for failing to publish any vigilance plan since the law came into effect.¹⁰

8 See the award for the best vigilance plan for Orange in 2023: https://www.frenchsif.org/isr_esg/nos-actions/le-prix-fir-a2-consul-ting-du-plan-de-vigilance/#Prix-FIR%E2%80%9090A2C-PPV-2023

9 <https://plan-vigilance.org/>

10 For more information, see <https://plan-vigilance.org/wp-content/uploads/2022/12/PDF-McDonalds-FR.pdf>

The corporate duty of vigilance law: Perspectives from its contributors

Summary of an interview with two members of the French trade union CGT (Confédération Générale du Travail)

The French duty of vigilance law: Origins and development

A large portion of the interview is dedicated to explaining how the French duty of vigilance law came into being. According to the interviewees, the law is the product of over 15 years of advocacy by NGOs and trade unions, including significant contributions from the CGT and CFDT unions, as well as organisations like Amnesty International, Les Amis de la Terre, and Oxfam. The law was introduced through a parliamentary initiative, not a government bill, marking a unique case in French legislative history. It was spearheaded by Danielle Auroi (green MP), Philippe Noguès (socialist MP) and Dominique Potier (socialist MP), with support from a coalition of NGOs and unions.

The Rana Plaza disaster in Bangladesh (2013), where several garment factories collapsed, was a key catalyst for the law. It exposed the negligence of multinational corporations, many of whom outsourced production to unsafe and unethical suppliers. This event highlighted the need for a law that would hold parent companies accountable for the actions of their subsidiaries and subcontractors worldwide.

Despite the government's initial reluctance and opposition from corporate interests, the law was passed, albeit in a watered-down form. For instance, employers' organisations and the Medef (France's largest employer federation) strongly resisted the legislation, arguing that it would hurt French companies' competitiveness. This led to a series of compromises, including higher thresholds for companies subject to the law and the removal of a clause that would have reversed the burden of proof, making it more difficult for victims to seek redress.

Challenges and limitations

The interview participants point out that while the law represents a step forward, its implementation has been fraught with difficulties. One major issue is the judicial process, where companies often exploit jurisdictional loopholes to avoid being held accountable. In many cases, French judges have declared themselves incompetent to rule on issues involving foreign subsidiaries, undermining the law's effectiveness.

Another major hurdle is the cost of litigation for NGOs and unions trying to bring cases against corporations. The financial burden is often too heavy for these organisations, leading to a power imbalance where multinationals can deploy significant legal resources to delay or dismiss cases. The participants mention the SLAPP lawsuits (Strategic Lawsuits Against Public Participation) used by corporations, particularly in the US and increasingly in France, to silence opposition and avoid responsibility.

Despite these obstacles, the interviewees agree that the law is a positive step. It has forced corporations to consider their supply chains more carefully and address human rights and environmental risks. The growing trend of judicialisation (where more disputes are settled in court) has also created legal precedents that could strengthen future cases.

The role of the social and solidarity economy

One interesting aspect of the discussion is the application of the duty of vigilance within the social and solidarity economy. The participants observe that even within cooperatives and mutual organisations, which are theoretically more socially responsible, the same issues arise as in traditional corporations. Large cooperatives like Crédit Agricole and Leclerc, despite their cooperative status, often operate like conventional big businesses, focusing primarily on profit maximisation.

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The size of the organisation plays a significant role in determining how well these principles are applied. Smaller cooperatives may genuinely embody the principles of the social and solidarity economy, but larger ones often behave similarly to their private-sector counterparts. The participants stress that the legal status of an organisation does not guarantee ethical behaviour, and vigilance is required regardless of the company's structure.

✦ Sustainable/ environmentally friendly labels

The “socially responsible investment” or “SRI” label (known in French as “ISR”),¹¹ was established by decree in 2016, to certify that an investment product or service meets specific standards. This label identifies investments that balance economic performance with social and environmental impact by funding companies and public entities that contribute to sustainable development, regardless of their industry. The label's criteria have been updated several times to enhance transparency and ESG performance monitoring, as well as to expand eligibility to include professional funds, mandates, and the real estate investment sector.

The “*France finance verte*” label,¹² known as the “Greenfin” label, is awarded to investment funds that meet specific criteria, particularly those related to their direct or indirect contribution to financing the energy and ecological transition, as well as the quality and transparency of their environmental characteristics. These criteria, which may vary depending on the type

of investment fund and any thematic focus they might have, are outlined in a reference framework specified in Article D. 128-2 of the French Environmental Code.

1.1.2 CORPORATE SUSTAINABILITY REGULATORY FRAMEWORKS IN THE COUNTRY

French companies are increasingly integrating these regulatory requirements into their operational strategies. The robust legal framework not only fosters greater corporate responsibility but also enhances France's global competitiveness in sustainable business practices. Companies are leveraging sustainability as a core component of their corporate identity, fostering innovation, and enhancing their reputation among consumers and investors (Crifo et al., 2019). Moreover, the emphasis on comprehensive reporting and transparency has led to improved stakeholder engagement. Investors, consumers and NGOs can more effectively scrutinise corporate activities, leading to heightened accountability and continuous improvement in sustainability practices (Malecki, 2024).

Despite significant progress, challenges remain in ensuring consistent and rigorous compliance across all sectors. Smaller companies, in particular,

11 For more detail, see <https://www.lelabelisr.fr/quest-ce-que-li-sr/#:~:text=Ce%20sigle%20d%C3%A9signe%20les%20crit%C3%A8res,dans%20la%20strat%C3%A9gie%20des%20entreprises>

12 For more detail, see <https://www.ecologie.gouv.fr/politiques-publiques/label-greenfin>

may struggle with the resource-intensive nature of sustainability reporting. Furthermore, the evolving nature of sustainability issues necessitates continuous updates to regulatory frameworks to address emerging challenges such as biodiversity loss and digital sustainability. Looking ahead, France is likely to further strengthen its regulatory environment, aligning with broader EU initiatives such as the Corporate Sustainability Reporting Directive (CSRD)¹³ and the Taxonomy Regulation. These efforts will continue to shape a business landscape where sustainability is not just a regulatory requirement but a fundamental aspect of corporate strategy.

1.2 SOCIAL DIALOGUE

1.2.1 OVERVIEW OF THE SOCIAL DIALOGUE FRAMEWORK IN THE COUNTRY

France's social dialogue framework is a well-established and integral part of its labour relations system, aimed at fostering cooperation between employers, employees, and their representatives. This framework is structured to promote negotiation, consultation and information exchange at company, sectoral and national levels. The cornerstone of this framework is the "*Code du Travail*" (Labour Code), which outlines the rights and obligations of both employers and employees in terms of collective bargaining and representation. Key institutions facilitating social dialogue include works councils (*Comités Sociaux et Économiques* or CSEs), trade unions

and employer associations, all of which play critical roles in negotiating collective agreements, ensuring workplace safety, and addressing employees' welfare and working conditions.

At the national level, social dialogue in France involves tripartite discussions among the government, employers and trade unions to shape labour policies and reforms. This collaborative approach ensures that the voices of workers and employers are heard in the formulation of regulations that affect labour markets and employment conditions. Notable instances of such dialogue include negotiations on pension reforms, minimum wage adjustments, and working hours regulations. Furthermore, the French social dialogue framework emphasises the importance of employee representation within companies. This is manifested through mandatory mechanisms like the CSE, which ensures that employee representatives are involved in discussions on economic, social and organisational issues. *Comités Sociaux et Économiques* (CSEs) are mandatory in companies with 11 or more employees. CSEs serve as the primary bodies for information, consultation and negotiation on economic, social and organisational matters within the workplace. They are composed of elected employee representatives, including trade union delegates in larger companies, and employer representatives. Their functions include reviewing company performance, working conditions and health and safety issues, and implementing collective agreements. At the sectoral level, social dialogue is conducted through industry-wide negotiations involving trade unions and employer associations. These sectoral agreements address issues such as wages, working hours and occupational

¹³ https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

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standards, ensuring consistency across the industry. Major trade unions in France, which play a significant role in these dialogues, include the *Confédération Générale du Travail* (CGT), the *Confédération Française Démocratique du Travail* (CFDT), *Force Ouvrière* (FO), and the *Confédération Française des Travailleurs Chrétiens* (CFTC). These unions are integral to representing workers' interests and facilitating effective social dialogue across different levels.

1.2.2 OVERVIEW OF ONGOING CHALLENGES AFFECTING SOCIAL DIALOGUE AND RELATED TO THE CURRENT POLYCRISIS CONTEXT (POST-COVID RECOVERY, CLIMATE CHANGE, ENERGY TRANSITION, ETC.) AND TO CORPORATE SUSTAINABILITY

In France, social dialogue, a cornerstone of the country's labour relations, is currently facing several ongoing challenges that reflect broader economic, social and political dynamics (Nizzoli, 2017). One of the primary challenges is the evolving nature of work, driven by digitalisation and the rise of the gig economy. Traditional forms of employment are being disrupted, with more workers finding themselves in precarious, non-standard jobs that often lack the protections and representation typically associated with permanent contracts. This shift makes it more difficult for unions and employers to engage in meaningful dialogue, as the workforce becomes increasingly fragmented and diverse in its needs and priorities.

The COVID-19 pandemic has also posed new challenges for social dialogue. The economic and social fallout from the pandemic has exacerbated

existing inequalities and pressures on the labour market, making it more urgent yet more difficult for social partners to find common ground. Emergency measures and government interventions have sometimes bypassed traditional social dialogue mechanisms, leading to concerns about the marginalisation of unions and the weakening of collective bargaining.

Additionally, the role and influence of trade unions in France have been gradually declining over the years. Union membership rates are relatively low compared to other European countries, which undermines unions' ability to effectively represent workers' interests. This erosion of union power is compounded by a growing distrust in traditional institutions, including labour unions, among the younger generation. Many young workers feel disconnected from the established mechanisms of social dialogue, viewing them as outdated or insufficiently responsive to contemporary challenges.

Another significant challenge is the tension between the government and social partners, particularly in the context of labour market reforms. Recent governments in France have pursued policies aimed at increasing labour market flexibility, often through reforms that are perceived as weakening workers' rights or job security. These measures have frequently led to confrontations with unions and mass protests, straining the channels of social dialogue. The polarisation of views between the government, employers and unions makes it difficult to reach consensus on important issues, thereby stalling constructive dialogue.

Moreover, the complex structure of social dialogue in France, characterised by multiple layers of representation and negotiation at the national, sectoral, and company levels, can sometimes lead to inefficiencies and fragmented negotiations. The diversity of actors involved, each with their own agendas and interests, can complicate efforts to address broad systemic issues affecting the labour market.

In summary, social dialogue in France is grappling with challenges related to the changing nature of work, declining union influence, tensions over labour reforms, structural complexities, and the impacts of the COVID-19 pandemic. These challenges necessitate a rethinking of how social dialogue can be revitalised and adapted to meet the needs of a rapidly evolving labour market and society (Yon & Giraud, 2023). However, since the early 2020s, signs of renewal have emerged, notably with significant mobilisations against pension reform. This revitalisation marked an increase in membership of unions such as the CFDT, CGT, and Force Ouvrière. This phenomenon is further bolstered by the feminisation of union leadership and the broadening of issues addressed by unions, which could indicate a more lasting revitalisation, although cyclical factors and ongoing challenges remain.¹⁴

1.3 SOCIAL ECONOMY ORGANISATIONS

France has established a regulatory framework to support and promote the social and solidarity economy (*Economie Sociale et Solidaire* – SSE) which encompasses a diverse range of organisations

including cooperatives, mutual societies, associations, foundations and social enterprises. These entities prioritise social objectives over profit, reinvesting surplus revenues to further their social missions.

1.3.1 KEY LEGISLATION AND REGULATORY BODIES

✦ *Loi relative à l'économie sociale et solidaire* (ESS Law, 2014)¹⁵

The ESS Law is a cornerstone of the social economy regulatory framework in France. It provides a legal definition of the social and solidarity economy (ESS) and outlines the principles that organisations must adhere to, such as democratic governance, social utility, and limited profit distribution. The law aims to enhance the visibility of the sector, support its development, and facilitate access to funding.

✦ Statutes and types of organisations of the social and solidarity economy entities

In France, cooperatives, mutual societies, associations and foundations form the backbone of the social and solidarity economy (SSE), and are regulated by specific legal frameworks that ensure their proper governance, transparency, and alignment with their social missions.

Cooperatives operate under the 1947 *Loi portant statut de la coopération* (General Cooperative Law),¹⁶ along with specific sectoral laws that govern

¹⁴ <https://theconversation.com/apres-la-reforme-des-retraites-le-printemps-syndical-peut-il-durer-216088>

¹⁵ For more detail, see <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000029313296>

¹⁶ <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000684004>

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various types of cooperatives. More specifically, six specific regulations for each category of cooperative supplement the general law by providing adjustments, exceptions and additional provisions:¹⁷

- ➔ User Cooperatives include various forms such as consumer cooperatives, housing cooperatives (HLM cooperatives), cooperative housing associations and school cooperatives. These cooperatives are designed to serve the needs of their members, whether by providing consumer goods, affordable housing or educational resources;
- ➔ Business Cooperatives encompass agricultural cooperatives, retail cooperatives, craft cooperatives and maritime cooperatives. These cooperatives focus on enhancing the business operations of their members, whether through collective farming, retail, craftsmanship or maritime activities;
- ➔ Production Cooperatives are primarily represented by worker cooperatives, known as SCOPs (cooperative and participatory societies or cooperative production societies). These cooperatives are owned and managed by the workers themselves, promoting shared ownership and decision-making;
- ➔ Multi-Stakeholder Cooperatives include Collective Interest Cooperatives (SCICs) and SCIC Housing cooperatives, which bring together various stakeholders, such as workers, users and investors, to achieve collective goals that serve broader community interests;

- ➔ Banking Cooperatives are represented by cooperative banks, which operate on the principles of mutual aid, providing financial services to their members;
- ➔ European Cooperative Societies are governed by a specific European status that ensures worker involvement and the ability to operate across different European countries. This structure allows for the integration of cooperative principles on a broader, transnational scale.

These organisations are unique in that they are owned and managed by their members, who share in the profits based on their participation. Cooperatives are structured around democratic principles, ensuring that each member has a voice in decision-making processes. In France, there are over 22,600 cooperatives operating across a variety of sectors, including agriculture, retail, banking (such as credit unions), housing, and worker cooperatives.¹⁸ They contribute significantly to the economy by promoting fair and equitable business practices.

Associations are non-profit organisations governed by the 1901 Law on Associations.¹⁹ In 2018, there were approximately 1.3 million associations,²⁰ which include sports clubs, cultural groups, social services, educational organisations and health initiatives. They play a vital role in fostering community engagement and providing essential services to the public.

¹⁷ For more detail on the legal texts, see <https://www.entreprises.coop/lois-particulieres-des-cooperatives>

¹⁸ https://www.entreprises.coop/system/files/inline-files/Co-opFR-Panorama_2022_0.pdf

¹⁹ <https://www.legifrance.gouv.fr/loda/id/LEGITEXT000006069570>

²⁰ <https://www.associations.gouv.fr/IMG/pdf/chiffres-cles-vie-as-sociative-2023.pdf>

Mutual societies, governed by the *Code de la Mutualité*,²¹ operate on the principles of mutual aid and are primarily focused on providing insurance, health and social services to their members. About 500 mutual societies are currently active, and play a vital role in the French social security system through services like health insurance and pension plans.

Foundations, regulated by the 1987 *Loi sur le développement du mécénat*,²² manage assets dedicated to public benefit purposes. With around 2,800 foundations as of 2021, they come in various forms, including corporate, family and public utility foundations, and their activities range from education and research to social services and cultural initiatives.

1.3.2 SUPPORT MECHANISMS AND FUNDING

The French government provides substantial support to the social economy through various mechanisms such as public funding, grants and tax incentives. Numerous support structures, such as incubators, networks and federations, provide technical assistance, capacity building and advocacy for social economy organisations. These entities help social economy enterprises to navigate regulatory requirements, access funding, and scale up their operations.

Examples:

- **ESS France**²³ is the national organisation that represents and promotes the social and solidarity economy (ESS) in France. ESS France plays a crucial role in advocating for these entities, supporting their development, and promoting their values. The organisation works to influence public policy, provide resources and guidance to member organisations, and raise awareness of the importance of a more inclusive, equitable and sustainable economy. Through its actions, ESS France seeks to strengthen the social economy sector, making it a key player in addressing social, environmental and economic challenges.
- **Bpifrance**, or the French Public Investment Bank²⁴ plays a crucial role in supporting the social and solidarity economy (SSE) in France. As a government-backed financial institution, Bpifrance provides funding, guarantees and resources to businesses across various sectors, including those within the SSE. Bpifrance supports these entities through a variety of financial tools and services tailored to their unique needs. It offers loans, equity investments and grants specifically designed for SSE organisations. These funds help them develop and scale up their activities, contributing to social innovation and impact.

²¹ https://www.legifrance.gouv.fr/codes/texte_lc/LEGI-TEXT000006074067/

²² <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000874956>

²³ For more information, see <https://www.ess-france.org/>

²⁴ For more information, see <https://bpifrance-creation.fr/>

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1.3.3 CHALLENGES AND FUTURE DIRECTIONS

Despite the supportive regulatory environment, the social economy in France faces several challenges.

These include accessing sustainable financing, navigating complex administrative requirements, and achieving greater recognition and integration into mainstream economic policies. The sector is also challenged by the need to innovate and adapt to emerging social needs, such as those related to aging populations, the digital transformation and environmental sustainability.

Looking ahead, ongoing efforts to streamline regulations, enhance funding mechanisms, and foster collaboration between social economy entities and traditional businesses will be crucial. The French government's commitment to promoting the social economy, as evidenced by initiatives such as the 2018 Social and Solidarity Economy Pact (*Le Pacte de croissance de l'économie sociale et solidaire*),²⁵ aims to create a more inclusive and resilient economic model that aligns with the broader goals of sustainable development and social cohesion.

1.3.4 MAIN FEATURES AND FIGURES ABOUT SOCIAL ECONOMY ORGANISATIONS IN THE COUNTRY

Social economy organisations are a significant force in the French labour market, employing around 2.4 million people, which accounted for approximately 14% of the private workforce and 10% of the total

workforce in 2015.²⁶ In 2020, the social economy sector contributed 10% to the country's GDP, highlighting its economic importance.²⁷ The sector has experienced steady growth, fuelled by a rising interest from both the public and private sectors in sustainable and socially responsible business models. This growing focus on ethical and impactful practices has further solidified the social economy's position in France's broader economic landscape.

²⁵ For more detail, see https://www.associations.gouv.fr/IMG/pdf/2018.11.29_dp_pacte_ess_0.pdf

²⁶ https://www.ess-france.org/system/files/inline-files/ESS%20France_Atlas%20infographie_3.pdf

²⁷ <https://www.economie.gouv.fr/leconomie-sociale-et-solidaire#>

02

Overview of three key sectors: financial services, wholesale and retail trade, agriculture



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2.1 FINANCIAL SERVICES

2.1.1 OVERVIEW

France's financial services sector is characterised by a well-structured and diverse landscape. The sector encompasses a broad range of activities, from banking and insurance to asset management. It is anchored by leading institutions like BNP Paribas, Société Générale and Crédit Agricole. These banks offer a comprehensive range of services, including retail, corporate and investment banking, serving both domestic and international markets. The insurance sector is equally strong, with giants like AXA and CNP Assurances dominating the market. Additionally, France is a major hub for asset management, with firms such as Amundi and Natixis Investment Managers overseeing substantial global assets.

Regulation of the financial services sector in France is stringent, aiming to ensure stability and protect consumers. The *Autorité de Contrôle Prudentiel et de Résolution* (ACPR)²⁸ is responsible for regulating banks and insurance companies, ensuring that these institutions operate prudently and are capable of withstanding financial shocks. Meanwhile, the *Autorité des Marchés Financiers* (AMF)²⁹ oversees financial markets and securities regulation, seeking to maintain transparency and integrity in the market.

In 2022, France's financial system holds approximately €9 trillion of assets, or roughly 4.5 times

France's annual GDP.³⁰ The most significant development behind the rapid growth in French financial intermediaries' trade in financial services over recent years is the United Kingdom's exit from the European Union. Many US banking groups have set up or expanded their operations in France since 2020.³¹

However, the sector faces several challenges and is undergoing significant transformation. Digital innovation, driven by fintech companies and the rise of digital banking, is reshaping the landscape of financial services.³² Traditional banks are increasingly adopting digital technologies to stay competitive, while new players are emerging with innovative financial products. Additionally, regulatory changes, particularly those stemming from European Union directives such as MiFID II and GDPR, are demanding greater compliance and adaptability from financial institutions. These regulations aim to enhance consumer protection and data privacy, but they also require significant adjustments in how financial services are delivered.

Sustainable finance is an expanding trend, with increasing emphasis on environmental, social and governance (ESG) criteria, driven by both investors and regulators (Malecki, 2021). ESG focuses on the environmental impact, social responsibility, and governance practices of companies. This shift reflects

²⁸ <https://acpr.banque-france.fr/>

²⁹ <https://www.amf-france.org/fr>

³⁰ https://acpr.banque-france.fr/sites/default/files/medias/documents/20231023_web_acpr_les_chiffres_du_marche_francais_de_la_banque_et_de_l_assurance_2022.pdf

³¹ <https://www.banque-france.fr/en/publications-and-statistics/publications/drivers-growth-trade-financial-services-france>

³² <https://www.ilo.org/media/243446/download>

a broader societal recognition of the role financial activities play in environmental and social outcomes. France has been a key player in advancing non-financial reporting through significant legislation such as the New Economic Regulation Law (2001), the Economic Transition and Green Growth Law (2015), the PACTE Law (2019), and the Climate and Resilience Law (2021). The transition from the Non-Financial Reporting Directive (NFRD) to the Corporate Sustainability Reporting Directive (CSRD) has significantly broadened ESG reporting requirements.

Regulatory bodies like the French Financial Markets Authority (AMF) and the Afep/Medef Corporate Governance Code have also shaped corporate governance in France. While mandatory corporate social responsibility (CSR) obligations initially faced uncertainty, the combination of EU taxonomy reporting, the CSRD, and the Corporate Sustainability Due Diligence Directive (CS3D) under French and European Union leadership signals progress toward more rigorous sustainability practices. Existing frameworks such as the Global Reporting Initiative (GRI), Sustainable Development Goals (SDGs), and Sustainability Accounting Standards Board (SASB) indicators, although comprehensive, are often too broad or difficult to apply, underscoring the need for more consistent international and European standardisation (Malecki, 2024).

Cooperatives in the finance sector are grappling with the need to integrate environmental, social and governance (ESG) criteria into their investment strategies. They face the dual challenge of avoiding investments in industries that contribute to

environmental harm while steering capital toward initiatives that promote sustainability and social equity. Financial cooperatives must also manage the growing regulatory landscape, such as France's sustainability reporting requirements under the Corporate Sustainability Reporting Directive (CSRD), while ensuring their portfolios remain profitable. Balancing these sustainability imperatives with shareholder returns requires innovative financial products and responsible investment strategies that deliver long-term environmental and social value.

The French banking sector, supported by the French government, strongly opposed the inclusion of financial institutions in the EU Corporate Sustainability Due Diligence Directive (CSDDD).³³ This opposition was driven by concerns over the potential impact on the sector's operations, particularly the complexities of managing due diligence across global financial flows. France played a key role in pushing for the financial sector's exclusion, arguing that its inclusion would pose challenges for investment and financing activities. As a result, the final version of the CSDDD allows member states to decide whether financial services are included, which led to significant exemptions for financial actors. This compromise has been criticised by NGOs and civil society groups, which argue that excluding the financial sector weakens the directive's effectiveness in addressing environmental and human rights abuses tied to corporate financing. Despite these concerns, French banks maintained that they adhere to national-level frameworks, such as the French duty of vigilance law, which already

³³ For more information, see <https://www.business-humanrights.org/en/latest-news/french-banks-lead-opposition-to-finance-sectors-inclusion-in-eu-csddd/>

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imposes sustainability-related responsibilities on large corporations, including banks.

2.1.2 SECTORAL SOCIAL DIALOGUE

In the financial services sector in France, sectoral social dialogue is facilitated through structured negotiations and consultations between employers' associations, such as the French Banking Federation (FBF), and trade unions, including CFDT Banques et Assurances and SNB/CFE-CGC. The social dialogue framework helps manage the impacts of regulatory changes, technological advancements, and market fluctuations

2.1.3 LARGEST COMPANIES WITHIN THE SECTOR

Mainstream: BNP Paribas – one of the largest banks in Europe and a global player in banking, financial services and investment banking. It offers a wide range of services including retail banking, corporate and institutional banking, asset management and insurance. BNP Paribas operates in 68 countries and employs over 193,000 people, with nearly 148,000 of them based in Europe.³⁴ In 2023 BNP Paribas achieved a record profit of nearly €11 billion.³⁵

Cooperative: Groupe Crédit Agricole – a major French banking group and one of the largest financial institutions in Europe. It operates primarily in retail banking, but also provides services in corporate banking, asset management and insurance. Crédit

Agricole is known for its strong presence in rural areas and regions, thanks to its extensive network of local branches. It is structured as a cooperative bank, with numerous regional banks and subsidiaries under its umbrella. Crédit Agricole SA reported a net profit of €6.35 billion for 2023³⁶ and employs 154,000 people globally.³⁷

For the SEDLEX project, our case study for a French cooperative in the financial services sector will be Groupe Up.

2.2 WHOLESALE AND RETAIL TRADE

2.2.1 OVERVIEW

The wholesale and retail trade sector drives domestic consumption and growth through a diverse mix of large retail chains, specialist stores and wholesalers. Leading retail giants like Carrefour, Auchan and E.Leclerc dominate the market with extensive hypermarket and supermarket networks, while specialist retailers such as Decathlon and Sephora excel in their niches with a blend of physical and online presence. Wholesalers play a crucial role by efficiently distributing goods from manufacturers to retailers, ensuring smooth supply chain operations and helping retailers meet consumer demand.

In 2018, the retail trade sector in France was valued at approximately €518 billion, reflecting its

³⁴ Data for 2020. <https://rapport-integre.bnpparibas/2020/doc/article/74/>

³⁵ <https://www.lerevenu.com/reussir-bourse/avis-des-pros/bnp-paribas-un-benefice-2023-record-qui-frole-les-11-milliards-deuros/>

³⁶ <https://www.agefi.fr/news/banque-assurance/le-credit-agricole-publie-un-profit-net-de-6-35-milliards-deuros-superieur-aux-attentes>

³⁷ <https://www.credit-agricole.com/notre-groupe/decouvrir-le-groupe-credit-agricole>

substantial role in the country's economy. This figure highlights the importance of retail trade in facilitating consumer access to a diverse range of products, from everyday essentials to luxury items. Meanwhile, the wholesale trade sector had an even larger valuation, reaching around €670 billion. This substantial figure underscores the critical role of wholesalers in the supply chain, acting as intermediaries that bridge the gap between manufacturers and retailers, and ensuring the efficient distribution of goods across the country.³⁸ Moreover, in 2018 the sector provided employment to around 3 million people, making it one of the largest employers in the country. This extensive workforce supports a wide range of activities, from logistics and supply chain management to customer service and sales, reflecting the sector's broad impact on the labour market.³⁹

One of the most significant challenges reshaping the wholesale and retail trade landscape is the rapid growth of e-commerce (Cliquet et al., 2009). Online shopping platforms, notably Amazon, have gained substantial market share, compelling traditional retailers to adapt by expanding their online presence and integrating digital strategies into their business models.

Another critical trend is the shift in consumer behaviour towards sustainability and local sourcing (Cliquet et al., 2009). French consumers are increasingly prioritising products that are environmentally friendly and locally produced, reflecting a broader societal shift towards

sustainability. This change in consumer preferences is driving retailers to adapt their product offerings and supply chains to meet the growing demand for sustainable goods. Companies in these sectors, including cooperatives, must respond to increasing pressure to reduce their environmental footprint by sourcing sustainably produced goods, reducing plastic and packaging waste, and ensuring energy-efficient logistics. Social challenges also arise as consumers increasingly expect transparency around fair labour practices and ethical sourcing, particularly regarding supply chains in developing countries. Meeting these demands without driving up costs can be particularly difficult, as cooperatives need to balance sustainability initiatives with competitive pricing in a cost-sensitive market.

The sector also faces intense competition, from both domestic and international players. Large retail chains must constantly innovate and adapt to stay ahead of rivals, while specialist retailers and smaller businesses strive to differentiate themselves in a crowded market. International competitors, particularly in the e-commerce space, further heighten the competitive pressure, challenging French retailers to maintain their market positions.

2.2.2 SECTORAL SOCIAL DIALOGUE

The sectoral social dialogue in the wholesale and retail trade sector involves negotiations between employers' associations, such as the *Fédération du Commerce et de la Distribution* (FCD), and trade unions, including the *Confédération Générale du Travail* (CGT) and the *Confédération Française Démocratique du Travail* (CFDT). The sectoral agreements reached

38 <https://www.insee.fr/fr/statistiques/4277886?sommaire=4318291>

39 <https://www.insee.fr/fr/statistiques/4277886?sommaire=4318291>

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through this dialogue are crucial in setting minimum standards for employment conditions across the industry, aiming at fair treatment and protection for workers while also addressing the evolving needs of the sector in areas such as digital transformation and e-commerce growth.

2.2.3 LARGEST COMPANIES WITHIN THE SECTOR

Mainstream: Carrefour – one of the largest retail groups in the world, with operations spanning hypermarkets, supermarkets, convenience stores and e-commerce. It offers a diverse range of products including groceries, electronics, clothing and household goods. With a diverse network of over 14,000 stores across more than 40 countries, Carrefour generated a revenue of €94.1 billion in 2023. Overall, more than 500,000 people work under the Carrefour brand worldwide.⁴⁰

Cooperative: ACDLec (*Association des Centres Distributeurs E.Leclerc*) is the central organisation behind the E.Leclerc retail chain, one of France's largest supermarket brands. Founded by Édouard Leclerc in 1949, it operates as a cooperative, where individual store owners maintain significant autonomy while benefiting from collective purchasing power and shared branding. ACDLec oversees the strategic direction, marketing and negotiations for the independent stores, helping E.Leclerc maintain competitive pricing and a strong market presence. In 2023, the Leclerc centres reported a record turnover

of €48 billion (excluding fuel).⁴¹ The E.Leclerc brand includes 140,000 employees across 660 stores and about 20 regional and national cooperatives in France and Europe.⁴²

For the SEDLEX project, our case study for a French cooperative in the wholesale and retail trade sector will be ACDLec.

2.3 AGRICULTURE

2.3.1 OVERVIEW

The agricultural sector in France is characterised by a mix of small family farms and large agricultural cooperatives, both of which play pivotal roles in production and distribution. Prominent cooperatives such as Groupe Limagrain and Tereos are central to the agricultural landscape. These cooperatives support a broad range of activities, from crop production to food processing, enhancing the sector's capacity to meet domestic and international demand.

France's agricultural output is varied and includes major products such as cereals (including wheat and barley), wine, dairy products, meat (including beef, pork and poultry) and vegetables. The country's expertise in viticulture is particularly noteworthy, with French wine being renowned for its quality and heritage. Similarly, French cheese is renowned for its

⁴⁰ <https://www.carrefour.com/fr/groupe#:~:text=Son%20r%C3%A9seau%20de%20magasins%20int%C3%A9gr%C3%A9s,et%20%C3%A0%20un%20prix%20raisonnable>.

⁴¹ <https://www.lineaires.com/la-distribution/chiffre-d-affaires-record-pour-leclerc-en-2023-a-48-mds-10#:~:text=Particul%C3%A8rement%20touch%C3%A9s%20par%20les%20manifestations,%2C%20%C3%A0%202B10%25>.

⁴² <https://www.e.leclerc/e/formation-et-carriere?srsId=AfmBOo-oUGeAe8j-nnstHAWbK1cxEZy4irF7iseeD8mo23L7pGjk06CjB>

diversity and taste, making these products significant exports that bolster France's position as a leading agricultural producer within the European Union.

In 2022, French farms produced agricultural goods worth €88.2 billion, comprising €31.4 billion from animal products and €56.9 billion from plant products. Accounting for 17.9% of the European Union's agricultural output by value, France stands as the leading agricultural producer in Europe.⁴³ In 2020, French agri-food industries accounted for 15.7% of the European Union's total production. France ranks second in the EU for the value of agri-food production, trailing only Germany and ahead of Italy and Spain. In 2022, production activities related to agriculture, forestry, fishing, and agri-food industries employed 1.4 million full-time equivalents (FTEs), including both employees and self-employed individuals. This represents 5.0% of the total national employment in France.⁴⁴

The value added by all agricultural and agri-food activities amounted to €99.5 billion, which represents 3.8% of France's Gross Domestic Product (GDP). This value is evenly distributed between primary production from agriculture, forestry and fishing, and the processing activities carried out by the agri-food industry.

Despite minor cyclical fluctuations, the proportion of value added from agricultural and agri-food activities has remained stable since the mid-2000s.⁴⁵

In 2022, the country exported agricultural and agri-food products worth €84.1 billion, marking an increase of nearly 20% compared to 2021. The trade surplus reached €9.4 billion, a 25% rise and the highest level since 2013. However, despite these achievements, France has dropped from its fifth position in global trade rankings.⁴⁶

The sector faces several challenges and evolving trends. Sustainability has become a key focus, with an increasing emphasis on adopting sustainable farming practices and promoting organic agriculture. This shift reflects broader environmental concerns and the demand for more responsible agricultural practices. Additionally, climate change poses a significant challenge, as fluctuations in climate conditions affect agricultural productivity and require adaptation strategies to maintain yields and manage resources effectively.⁴⁷ France's corporate sustainability legal frameworks have played a significant role in shaping sustainability practices across various sectors, including agriculture. For instance, the PACTE law encourages businesses, including those in agriculture, to adopt more transparent reporting on their environmental and social impact, pushing

⁴³ <https://www.insee.fr/fr/statistiques/7728839?sommaire=7728903>

⁴⁴ <https://www.insee.fr/fr/statistiques/7728839?sommaire=7728903>

⁴⁵ <https://www.insee.fr/fr/statistiques/7728839?sommaire=7728903>

⁴⁶ <https://www.lesechos.fr/industrie-services/conso-distribution/exportation-agro-alimentaire-la-france-sort-du-top-five-mondial-1992331>

⁴⁷ <https://www.francetravail.org/accueil/actualites/2024/lagriculture-un-secteur-entre-defis-et-mutations.html?type=article>

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for greener practices. This law reflects the growing recognition of the need for sustainable practices to mitigate environmental degradation, reduce carbon emissions, and promote social responsibility, all of which are particularly critical in agriculture due to its direct impact on natural resources.

The agriculture sector is highly resource-intensive, contributing significantly to greenhouse gas emissions, water usage, and biodiversity loss. As a result, sustainability has become a key focus in agriculture, driven by the same principles of environmental stewardship, social equity and governance that underpin France's legal frameworks on corporate sustainability. Moreover, the shift towards sustainable finance and adherence to frameworks like the EU's taxonomy for sustainable activities⁴⁸ further align the agricultural sector with broader sustainability goals. These regulations, along with international frameworks such as the SDGs and GRI standards,⁴⁹ are guiding agricultural businesses to implement practices that not only preserve ecosystems but also ensure long-term food security, making sustainability a crucial focus in the sector.

In addition, France has lost three-quarters of its farmers over the past 50 years, with a 42% decrease in the number of agricultural workers between 2000 and 2020. By the time of the 2020 agricultural census, France had fewer than 400,000 farms, down from

1.6 million in 1970. Between 2010 and 2020 alone, 100,000 farms disappeared, representing a 21% drop. This trend is prevalent in the developed world, driven by increased agricultural productivity and the growing size of farms. Farmers are by far the professional group with the highest number of active seniors.⁵⁰

In 2020, the average age of farm operators, co-operators and partners in mainland France reached 51.4 years, up from 50.2 years in 2010.⁵¹

Agriculture is also experiencing a significant technological shift with the rise of digital technologies. Robots are automating tasks such as milking and vegetable cultivation, while "precision agriculture" uses drones, big data and AI to improve accuracy and sustainability. These advancements help optimise crop yields and resource management.⁵² However, the high cost and lack of training for some farmers highlight the need for further investment in lifelong training and public funding to ensure widespread access to these technologies.

Cooperatives in the agriculture sector must support farmers in adopting eco-friendly practices, such as reducing carbon emissions, managing soil health, and conserving water. This sector faces additional pressure to ensure food production remains sustainable in the face of climate change. The shift to greener technologies, like precision farming and

48 https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en

49 For more information, see <https://www.globalreporting.org/standards/> and <https://www.globalreporting.org/standards/standards-development/sector-standard-for-agriculture-aquaculture-and-fishing/>

50 <https://blog-isige.minesparis.psl.eu/2024/04/12/lagriculture-francaise-face-au-defi-du-renouvellement-des-generations/>

51 <https://www.insee.fr/fr/statistiques/7728869?sommaire=7728903#:~:text=Corollaire%20de%20la%20baisse%20du,centre%2050%2C2%20en%202010.>

52 <https://www.francetravail.org/accueil/actualites/2024/lagriculture-un-secteur-entre-defis-et-mutations.html?type=article>

organic methods, brings high implementation costs and technical complexity, challenging cooperatives to balance innovation with financial support for their members. Moreover, ensuring fair labour practices and equitable distribution of resources adds a social dimension to sustainability, as cooperatives must advocate better wages and working conditions for farmers and workers, all while maintaining competitive market pricing.

2.3.2 SECTORAL SOCIAL DIALOGUE

Major unions in the agricultural sector include the *Fédération Nationale des Syndicats d'Exploitants Agricoles* (FNSEA), the main French agricultural union, and *les Jeunes Agriculteurs* (JA). Key topics of discussion in sectoral social dialogue include labour rights, safety regulations, training and skills development, as well as sustainability practices in agriculture. These dialogues aim to promote fairness, equity and social cohesion within the agricultural workforce while ensuring the sector's competitiveness and long-term viability. Additionally, sectoral social dialogue in agriculture often intersects with broader agricultural policies and regulations at the national and European levels, highlighting its importance in shaping the future of farming practices and rural communities.

2.3.3 LARGEST COMPANIES WITHIN THE SECTOR

Mainstream: Groupe Avril – a leading French agro-industrial group specialising in oils and proteins. It operates across the entire agricultural value chain, from crop production and processing to distribution of agricultural inputs and consumer products. Groupe

Avril is known for its brands such as Lesieur, Sanders and Matines. The Avril Group reported a net profit of €39 million in 2023, with a revenue of €8 billion⁵³ and operates in 19 countries with nearly 7,500 employees across 69 industrial sites and commercial offices.⁵⁴

Cooperative: InVivo – a major agricultural cooperative in France, representing over 200,000 farmers. It operates in various sectors including grain trading, animal nutrition, plant protection and wine production. InVivo is committed to sustainable agriculture and innovation in the agricultural sector. It generated nearly €10 billion in revenue in 2022 and employs approximately 13,000 people.⁵⁵

For the SEDLEX project, our case study for a French cooperative in the agriculture sector will be InVivo.

53 <https://www.avril.com/groupe/chiffres-cles-et-performances-sociales-environnementales>

54 <https://www.avril.com/nous-rejoindre>

55 <https://www.lesechos.fr/weekend/business-story/agriculture-invivo-le-geant-que-lon-na-pas-vu-venir-1387732>

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