



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

COUNTRY BACKGROUND REPORT

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## THE NETHERLANDS



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Country report of the Sustainable Economies Due diligence: good EXamples and the role of social dialogue (SEDLEX) project, led by DIESIS Network with the financial support of the European Commission (Project no. 101126464)

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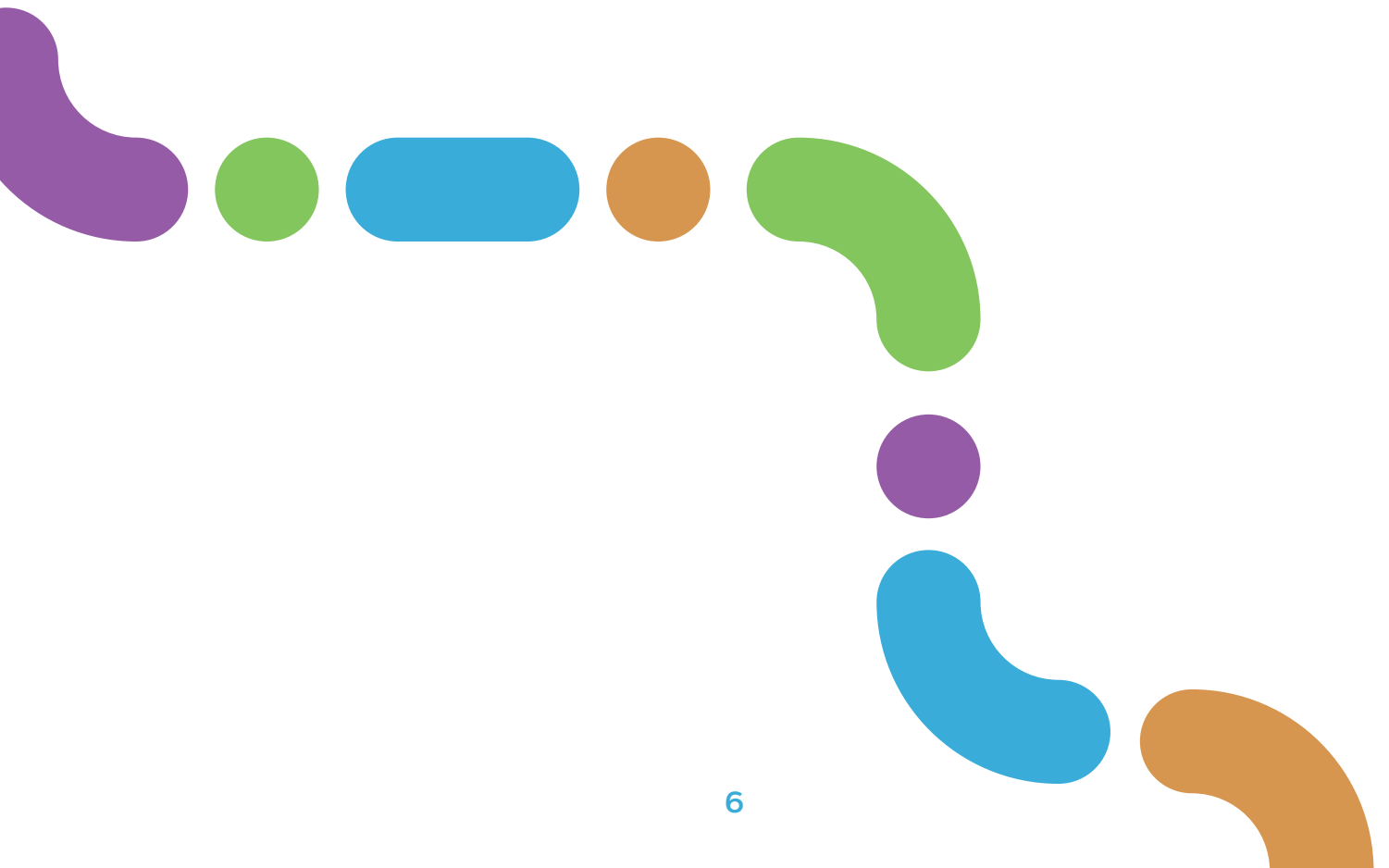
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# 01

## National context



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### 1.1 CORPORATE SUSTAINABILITY REGULATORY FRAMEWORKS IN THE NETHERLANDS

In recent decades, **ESG (Environment, Social and Governance) reporting** of non-financial performance parameters on environmental, social and governance aspects has become a practice among large and stock market-listed companies in the Netherlands. It serves as a reference for investors and other stakeholders as to the ethical health of the enterprise and is therefore an important asset in company branding. Until recently, this happened on a voluntary basis and could not be enforced or sanctioned.

Since 2013, the Dutch government has developed a policy around due diligence under the form of promoting **International Responsible Business Conduct (IRBC) covenants** in a number of sectors considered at risk of not complying with due diligence principles. This mainly concerns sectors where raw materials or semi-finished products are imported and where there is no insight into the conditions in which the extraction or production took place. The SER (Social and Economic Council) was one of the main agencies in charge of managing this process, which effectively led to a number of sectoral covenants. Among the co-signing stakeholders were the employers' organisations, reference businesses, trade unions, the relevant ministries of the Dutch government, and the relevant NGOs. The UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO's core labour standards were used as reference material. Agreements or covenants were reached through a process comprising multiple steps, based

on several rounds of exploration, dialogue and agreement formulation. The implementation of such an agreement at business level means that the employer, together with the trade unions, identifies the concrete negative impact of the company's activities and develops an approach to prevent this impact or remedy its consequences.

Covenants such as these have been drawn up for 13 sectors among which are metal processing, stone cutting, gold, food, clothing, banks, insurance, pension funds, floriculture and renewable energy. The covenants had different durations, depending on the subsidies provided for this purpose. However, most of the covenants have now expired. Initially, they were expected to continue on their own over time, but evaluation processes revealed that an EU law was needed as a general framework.

In 2020, the Dutch government had the progress of these IRBC covenants evaluated. This showed that among the member companies, the knowledge and implementation of due diligence had improved, but only 1.6% of large and medium-sized companies in the 13 identified Dutch high-risk sectors had joined a covenant (KIT, 2020). Based on these findings, the Dutch government changed its policy. For instance, the government's procurement policy would require suppliers to submit IRBC risk analyses and action plans. Also, companies that want to start working with IRBC could get subsidies from the Corporate Responsibility Fund, provided this is done as part of sectoral cooperation. Furthermore, the government offers support through a focal point, an IRBC risk checker, and a due diligence manual. The most

important change, however, was the intention to steer companies more tightly through comprehensive legislation.

Originally, the Dutch government had said that it strongly preferred a due diligence law at the EU level over national legislation. However, after the EU postponed its directive on human rights and environmental due diligence in 2021, it decided to take matters into its own hands. In March 2021, mandatory human rights due diligence legislation – the **Responsible and Sustainable International Business Conduct Act Proposal** – was introduced in the Dutch Parliament. In November 2022, an amended bill was submitted to the House of Representatives. The amended bill was intended, among other goals, to align more closely with the EU-induced Corporate Sustainability Reporting Directive (in effect since 2023) and the proposed (and meanwhile adopted, in June 2024) EU-wide Corporate Sustainability Due Diligence Directive. Other EU regulation which is in principle subject to enforcement includes **deforestation** and **forced labour** regulation. Banks are to comply with the **EU taxonomy** of products and activities that meet sustainability standards for their investments.

The proposed bill is meant to ensure that companies take responsibility for what is happening within their supply chains. In order to prevent human rights violations, environmental damage as well as violations of animal welfare regulations, **in-scope companies** will have to screen their own operations as well as those of their supply chain partners, to prevent or mitigate possible adverse impacts or else to reverse or remedy them, or if need be, terminate

the relationship with the supply chain partner found liable. Only for large companies (above a €20 million balance sheet, or above a €40 million net turnover, or employing more than 250 employees) would it be **mandatory to take the required steps** (beginning with integrating Human Rights and Environmental Due Diligence (HREDD) into day-to-day management and identifying HREDD risk in their own and their supply chain's activities). Small companies would be invited to do this voluntarily. The implementation of the act will be overseen by the Authority for Consumers and Markets, and complaints by affected stakeholders (whether employees or communities) may lead to legal prosecution and penalty payments. The previous government (Rutte) had foreseen that the law would be voted on and approved by July 2024. However, for the new Dutch government (Schoof, installed June 2024), the law is not a priority and its approval has been postponed indefinitely.

Aside from this HREDD proposal, the Dutch parliament approved a **Child Labour Due Diligence Act** on 14 May 2023. This act makes it mandatory for in-scope companies to investigate whether goods and services to Dutch end-users have been produced using child labour. Procedures for investigating and reporting are spelled out, as well as enforcement measures and penalties for non-compliance. The Child Labour Due Diligence Act may be integrated into the Dutch Responsible and Sustainable International Business Conduct Act or the EU Corporate Sustainability Due Diligence Directive once either of these has been approved.



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The current – yet to be completed – Dutch regulatory framework and the process leading to it illustrate some of the **pending issues** as regards making HREDD the subject of legislation and regulation: all aspects in one act or directive, or separate bodies of legislation for different domains? Uniform or sector-specific regulations? Mandatory or voluntary (or subject to incentives/sanctions)? Criticism in the Dutch parliament also referred to the potential conflict between economic interests and HREDD, and the need for a level playing field in an ever globalising supply market.

A key player in this domain is the **SER (Social and Economic Council)**, an advisory body in which employers, employees and independent experts work together to advise the Dutch government and parliament on social and economic policy and to reach agreements on key social and economic issues. As was mentioned above, the SER has facilitated economic sectors to develop sectoral International Responsible Business Conduct Agreements (IRBC agreements).

From within the business world, **MVO Nederland** is a CSR (corporate social responsibility) network of Dutch companies meant to stimulate and promote sustainability-driven initiatives among enterprises. It currently has 2,000 members. Its activities include transition-oriented lobbying, events and advice, such as the 'MVO Risico Checker' (CSR Risk Checker). It also links members to global agencies, such as The Forest Trust, Fair Labor Association and ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure).

### 1.2 SOCIAL DIALOGUE

#### 1.2.1 SOCIAL DIALOGUE FRAMEWORK IN THE NETHERLANDS

Since the late 1940s, Dutch social dialogue has taken the form of **well-structured industrial relations** to ensure broad social support for economic growth, participation by workers, and equal distribution of income and wealth. This process basically happens at **three levels**: national, sectoral and company.

Prominent activities at national level include recommendations to the government formulated by the three main **advisory bodies**, the Labour Foundation ('*Stichting voor de Arbeid*', dealing with wages and working times), the Social Economic Council (SER, dealing with the wider societal aspects of the economy and employment), and the Committee for Working Conditions (ARBO, dealing with working conditions including psychic well-being). The SER's board has a tripartite composition (a third appointed by the employers, a third by the unions, and a third by the government).

For employers and workers, however, the most significant impact comes from **collective bargaining** which in principle takes place at sectoral or company level, resulting in collective agreements. The negotiating parties are the employers' organisations and the trade unions. 80% of companies (representing 90% of employment) are members of an **employers' organisation**. These are nationally represented by the confederation VNO-NCW, by the SME federation MKB-Nederland, by the agriculture federation LTO, or

indirectly through one of the 150 sectoral federations or 250 local or regional employers' organisations. **Trade unions** are organised according to sectoral and ideological traditions, with socialist FNV, Christian CNV and professionals' VCP being the most significant national federations. Currently about 18% of employees in the Netherlands are union members. However, the vast majority of workers (81%) are covered by collective agreements as these apply to non-union members as well.

Collective agreements define working conditions (pay and working hours), as well as training facilities, child care, holidays and retirement or exit regulations in a company or a sector. They offer the framework that individual contracts must comply with. A collective agreement at company level applies to all employees in that company and has a specific term after which it can be either extended or renegotiated. Union members can determine the agenda and ultimately vote for or against a negotiated agreement. Dutch employers have no legal obligation to negotiate with trade unions. But at the request of the negotiating partners of one or more companies, the Minister of Social Affairs may declare the collective agreement binding for the entire sector, thereby safeguarding a level playing field.

### 1.2.2 SOCIAL DIALOGUE INSTITUTIONS AT SECTORAL AND WORKPLACE LEVELS

Approximately 800 **sectoral collective agreements** are currently active in the Netherlands (2023). Negotiations on these agreements are conducted by the sectoral branches of the employers' organisations

and the trade unions. The **company collective agreement** is mainly for large companies, such as Philips and NS (Dutch Railways). In total there are approximately 12,400 company collective agreements (2023), and this number is rising. More and more companies who used to enter into sectoral collective agreements are now setting up their own collective agreement. This trend is in particular evident among banks, healthcare institutions and large retail companies, as well as many newly established businesses.

The main channel for employee participation at the workplace and also the venue where company-level collective bargaining takes place is the **works council** ('*ondernemingsraad*'). An establishment with more than 50 employees is required to set up such a works council, and about three-quarters of the establishments that fall within this category do have them (as shown by a study by the Ministry of Social Affairs, see Wajon 2017, Witteman 2023). However, in some sectors, such as wholesale, retail, catering and repair, less than half of the establishments have a works council. Larger companies, companies with high-skilled employees, and companies in the public sector are more likely to have a works council. Companies with between 10 and 50 employees can set up a staff delegation. The study showed that within that category, 12% had a works council and 19% a staff delegation.

Works councils are composed solely of elected employees, for whom union membership is not required. Depending on the specific subject, works councils have the right to either information,

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consultation, or approval. The Witteman study (2023), based on a survey of 3,700 establishments, lists the domains that had been the subject of dialogue (at least once during the last two years). Health issues and working conditions topped the list with 93%; strategic issues were mentioned by 84%, training by 69%, responsible business conduct by 57%, energy transition by 42%, climate adaptation and environment by 34%, and equal pay for men and women by 22%.

As to **involving trade unions with due diligence processes**, the trade union FNV suggests that the right of workers to organise themselves should be explicitly included within the list of domains to be checked among the supply chain companies (FNV, 2023).

### 1.2.3 ONGOING CHALLENGES AFFECTING SOCIAL DIALOGUE AND RELATED TO THE CURRENT POLYCRISIS CONTEXT AND TO CORPORATE SUSTAINABILITY

In line with the declining number of union members, the SER report (Van der Jagt, 2018) mentions **individualisation** as one of the main challenges for future collective bargaining. People increasingly want to decide the terms and conditions of their jobs for themselves, rather than entrusting them to trade unions. Given that the weight of union membership lies predominantly with older workers, the representative power of trade unions may be seriously hollowed out in the near future. Other than that, the ongoing **globalisation** with the lack of a level playing field in terms of salary costs and regulations is

beyond the reach of both national and decentralised social dialogue, as it may gradually affect employment-generating economic activities and therefore the relevance of social dialogue itself.

### 1.3 SOCIAL ECONOMY ORGANISATIONS

The term social economy is not often used in the Netherlands. It is understood as a container concept corresponding to economic organisations that are directed towards realising social goals rather than profit. Whether **cooperatives** fall into this category may be a subject of debate. **Social enterprises**, however, are a well-known type of organisation in the Netherlands, and their connotation corresponds with the notion of social economy.

#### 1.3.1 SOCIAL ECONOMY REGULATORY FRAMEWORKS

The Netherlands does not have a tailor-made legal form for **social enterprises**. While the apex organisation Social Enterprise NL is lobbying for a separate status which would recognise the distinctive societal aspects of social enterprises, they continue to operate as grassroots organisations or ordinary enterprises without any preferential treatment ('BV's or limited liability companies).

In contrast, **cooperative societies** do have a genuine legal personality which is endorsed by Dutch civil law. Establishing and running a cooperative requires a notarial act as well as registration as such through the Ministry of Economic Affairs. The National Cooperative Council (NCR), as the recognised umbrella structure,

is a member of the international apex bodies Euro Coop and ICA. The definition of a cooperative in Dutch law is: "A cooperative is an association established as a cooperative by notarial deed. Under its articles its object must be to provide for certain material needs of its members under agreements, other than insurance agreements, concluded with them in the business it conducts or causes to be conducted to that end for the benefit of its members." A cooperative is distinguished from a **mutual society**, whose objective is to establish insurance agreements with its members.

### 1.3.2 MAIN FEATURES AND FIGURES ABOUT SOCIAL ECONOMY ORGANISATIONS IN THE NETHERLANDS

In 2018, there were about 6,000 operational and active **social enterprises** in the Netherlands, delivering a variety of goods and services to society at large. Typical domains are adult education, societal integration and employment guidance for vulnerable groups, circular economy, organic agriculture and horticulture, clean technology, health and wellbeing. About a quarter of all social enterprises are active in consumer products. As for size, about 24% of social enterprises have an annual turnover of more than a million euro, while 20% fall under €50,000. Just 3% employ more than 500 FTE, while 25% are between 10 and 49 FTE, 50% between 1 and 10 FTE, and 11% without paid staff.<sup>1</sup> Between a third and a half of social enterprises rely on public funding.

The origins of cooperativism in the Netherlands can be traced back to the Raiffeisen idea in the 19<sup>th</sup> century, and to this day **cooperatives** still constitute a significant presence in the agricultural and dairy sectors. By 2021 the Netherlands had 9,300 primary societies of which 3,300 are thought to be active. An unofficial count showed that the top 100 cooperatives had a joint turnover of €123 billion, employed 150,000 FTE and were owned by 32 million members (with obviously many having shares in more than one cooperative). Other sources speak of 184,084 people employed in Dutch cooperatives (Roelants et al., 2014).

The sector with the most significant cooperative presence is agriculture, notably in the marketing of food and dairy products where they hold a market share of 68% (Bijman & Poppe, 2012). Other sectors in which cooperatives are prominent include insurance, banking, wholesale and retail, flower auctions and, as a more recent emergence, energy (windmills) and housing (with residents sharing values and management tasks).

The NCR – through [cooperatie.nl](https://cooperatie.nl) – regularly lists the top 100 Dutch cooperatives, although the most recent version dates from June 2021, referring to figures from 2019 ([cooperatie.nl](https://cooperatie.nl), 2021).

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<sup>1</sup> These figures are estimates, based on surveys mentioned in the sources cited. No official figures are available as social enterprises are not considered a genuine category by the Ministry of Economic Affairs.

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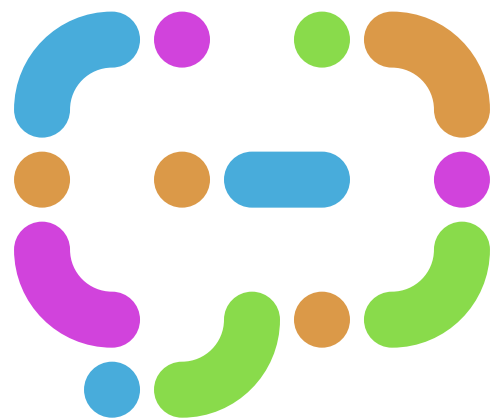
**Table 1: Top 20 Dutch cooperatives, 2019**

Rank	Coop Name	Sector	Annual turnover million €	Number FTE	Number members	Type members
1	Achmea	Insurance	19,949	13,901	10 m	Multistkh.
2	Rabobank	Banking	11,900	43,623	1.9 m	Multistkh.
3	Coöperatie VGZ	Insurance	11,900	1,941	4.1 m	Consumers
4	Friesland Campina	Agriculture	11,900	23,816	17,413	Businesses
5	CZ Groep	Insurance	10,313	2,490	3.6 m	Consumers
6	Superunie	Wholesale	7,456	96	13	Businesses
7	Menzis	Insurance	6,559	1,515	2.3 m	Consumers
8	Royal FloraHolland	Agriculture	4,800	2,102	4,141	Businesses
9	AVIA	Energy	2,585	900	5	Businesses
10	ForFarmers	Agriculture	2,463	2,570	3,996	Businesses
11	Agrifirm	Agriculture	2,060	3,028	10,000	Businesses
12	Royal Cosun	Agriculture	2,046	3,744	8,836	Businesses
13	De Sperwer (Plus & Spar)	Retail	1,967	1,077	263	Businesses
14	Prime Oil & Gas	Energy	1,687	55	32	Businesses
15	Mosadex	Wholesale	1,639	1,438	360	Businesses
16	DSW Zorgverzekeraar	Insurance	1,489	614	593,000	Consumers
17	Coop Supermarkten	Retail	1,295	3,734	900,000	Multistkh
18	Zorg en Zekerheid	Insurance	1,294	455	485,000	Consumers
19	Intergamma	Wholesale	1,202	1,892	400	Businesses
20	Coforta (The Greenery)	Agriculture	1,009	1,234	336	Businesses

(Source: cooperatie.nl, 2021)

The table shows that only a minority of cooperatives cater directly to consumers. The membership portfolios mostly consist of businesses (including farmers). The variation in terms of number of staff and number of members is huge, giving evidence of the flexibility of the cooperative model.

A number of the insurance companies (CZ Groep, DSW) are categorised as cooperatives, while in fact according to their legal status, they are **mutual societies**. As for healthcare insurance, mutual societies cover about 25% of the Dutch market. Apart from healthcare, they also offer other products (such as fire and damage insurance).



# 02

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





## 2.1 FINANCIAL SECTOR

### 2.1.1 OVERVIEW

#### **Economic activities and employment**

The Dutch banking sector is characterised by a small number of banks with large market shares. For many years, the five largest banks have collectively held more than 90% of total assets. This strong **market concentration** is largely the result of the wave of mergers that took place in the late 1980s and early 1990s. A similar concentration is observed in the other branches of the financial sector, especially insurance and pension funds. In recent years, Dutch banks have posted their biggest profits ever, which led the Dutch government to impose an additional bank tax on the big banks.

Employment in the financial sector is on the decline. Since 2006, the outflow has been greater than the inflow, and that difference has increased since then. The digitisation of payment and banking traffic has caused many support and executive functions in particular to disappear. On the other hand, more economists and financial analysts are employed. Since the economy recovered from the corona crisis, employers are finding it increasingly difficult to fill vacancies.

#### **Sectoral social dialogue**

**Collective agreements** are regularly negotiated for various sectors of the financial industry. For instance, there is a collective agreement for banks, and a

collective agreement for insurers. The social partners that negotiate these agreements are the relevant employers' organisations (such as WVB) and the nationally organised trade unions (FNV, CNV, De Unie). Large banks and major insurance companies have their own collective agreements at company level. The current collective agreement for the banks is valid until December 2025, and will subsequently have to be renegotiated. The content of these agreements deals mostly with work-related topics, such as salary, working hours, working conditions of employees, and not with issues involving other stakeholders (such as suppliers or business partners).

### 2.1.2 LARGEST COMPANIES WITHIN THE FINANCIAL SECTOR

#### **Largest national companies (both social economy and mainstream)**

As for **banks**, the big three, catering for businesses and private consumers, are ING, Rabobank and ABN Amro, with balance sheet totals of respectively €968 billion, €628 billion and €380 billion (2022). Their joint market share is about 84%. Rabobank has a cooperative structure, while the Dutch government has – as a consequence of the financial crisis of 2008 – a large stake in ABN-Amro. The well known 'ethical bank' Triodos figures among the smaller banks (balance sheet total of €16 billion).

Among the **insurers**, the big five are Achmea, ASR, Aegon, Athora and Nationale-Nederlanden (NN). Unlike in the banking sector, due to an increase in damage claims (post-pandemic, climate, inflation),

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profits are tending to go down to the point of being in the negative. The sector is highly concentrated: 90% of all insurance contracts in the Netherlands are in the hands of the top 10 Dutch insurers. The most prominent health insurers (Achmea, VGZ, CZ Group, Menzis, DSW) are cooperatives.

A third branch of the financial sector is formed by the **pension funds**, which are usually organised according to the sector or company one is employed by. They are powerful financial investors with an impact on stock markets across the globe. None of these pension funds have a cooperative structure.

### **Identification of potential SE organisations for case studies**

Following suggestions by local (Dutch) experts, two companies were contacted, of which Rabobank emerged as an obvious case study. Rabobank is a cooperative bank, composed of 136 independent local cooperatives each of which has its own banking licence. **Rabobank** has 2.3 million members/clients all over the Netherlands, who are considered co-owners and co-deciders, not shareholders. The joint cooperative dividend in 2023 equalled €27.5 million. The participation (and co-decision) takes place through the 32,199 Rabo Clubs. Rabobank has a long history, going back to the 19th century Raiffeisen movement and the former Boerenleenbank (farmers' loan bank). Local branches were closely intertwined with local communities, making Rabobank a cooperative that has not only a utilitarian but also a social, community-oriented basis.

### **2.1.3 SOCIAL AND ENVIRONMENTAL SECTORAL CHALLENGES AND THEIR RELATION WITH CORPORATE SUSTAINABILITY**

#### **Specific social and environmental challenges faced by large companies (coops and mainstream companies) in the financial sector**

Discussions in the working groups during the term of the IRBC covenant for banks made it clear that the responsibility of banks differs depending on whether it concerns their own operational activities (purchase of infrastructure, recruitment and management of staff, own work and communication resources), or customer activities. Customers can be either savers or institutions that borrow money from the bank for large investments or economic activities. Challenges arise in particular with the risk categorisation of investing customers ('downstream') and the bank's share in the responsibility for these risks. One concept that emerges is the ecosystem approach, where, on the one hand, responsibility is shared between the various parties involved, and on the other hand, the bank also plays a role in remediating any negative impact.

The **carve-out of financial institutions from the Corporate Sustainability Due Diligence Directive (CS3D)** demonstrated to some extent the challenge that banks face when complying with due diligence requirements at the level of indirect business relations in the value chain. While civil society organisations regret the (provisional) exclusion of banks from the regulation, given the reach of banks in influencing business conduct globally, financial

sector representatives (such as the Dutch Banking Association) questioned the relevance of a civil liability regime, as long as it remains unclear from which point it could be concluded whether or not a company has done enough to prevent negative impacts in the supply chain. The lack of clear-cut parameters and the risk of arbitrariness would, according to the Dutch Banking Association, lead to companies not daring to embark on valuable business undertakings.

### **Sectoral corporate sustainability regulatory frameworks**

A coalition of banks (among others ABN-Amro, ING, Rabobank, Triodos) the Dutch Banking Association (NVB), trade unions (FNV, CNV), civil society organisations (Amnesty International, Oxfam Novib, PAX, Save the Children), and the Dutch government (Ministry of Foreign Affairs and Ministry of Finance) made an agreement or covenant which was operative from the end of 2016 until the end of 2019. They aimed to be working towards a situation in which human rights are respected. The agreement, called the **Dutch Banking Sector Agreement on international responsible business conduct regarding human rights** ended in December 2019. The signatories acknowledged that banks were to identify potential human rights impacts with which they may be involved as a result of their business relationships, as well as to take appropriate action should impacts materialise. Banks' clients should be urged to effectively consult with potentially affected groups and other relevant stakeholders. At the same time, it was admitted that there might not be a 'one-size-fits-all' approach for how banks engage with their clients on preventing and

addressing adverse human rights impacts. It was also agreed that the engagement process of the signatory banks needs to be time limited and results oriented. During the agreement period, working groups were initiated on value chains, enabling remediation, increasing leverage, transparency, and a human rights database ('matrix'). The value chains of gold, oil and gas, cocoa, and palm oil were studied in depth.

Similar agreements were developed for the **pension funds** and **the insurance sector** ('**Agreement for international responsible investment**'). During the implementation of the agreement in the insurance sector, ESG investment frameworks were also developed with regard to climate change and energy transition, and with regard to arms trade with high-risk countries.

### **Key stakeholders involved in the national ecosystem, including intermediary structures**

SER: Socio-Economic Council (advisory institute to the Dutch government)

NCR: National Cooperative Council

NVB: Dutch Banking Association (large banks)

WVB: employers' organisation for small and medium-sized banks

VvV: Verbond van Verzekeraars (Federation of Insurers)

Zorgverzekeraars Nederland: Federation of Health Care Insurers of the Netherlands

FNV Finance and CNV Vakmensen (trade unions negotiating for employees in the financial sector)

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## 2.2 WHOLESALE AND RETAIL TRADE

### 2.2.1 OVERVIEW OF THE WHOLESALE AND RETAIL SECTOR

#### Economic activities and employment

Wholesale and retail differ significantly in terms of activities, business morphology and staff composition.

The **wholesale trade** falls into several sub-branches, notably food, non-food (incl. clothing, home furnishing and consumer equipment), industrial machinery, and other specialised wholesale trade (incl. fuels, chemicals, building materials and various raw materials). In 2023, the wholesale industry comprised 90,000 companies, including many small businesses: 7 out of 10 employed no more than two people. Employment amounted to about 521,000 employee jobs and 52,000 self-employed jobs. Most of those employed (93%) are in permanent employment, and the majority are full-time (75%). More men than women are employed (68% versus 32%) and only 18% are under 30 years of age.

The **retail sector** comprised some 160,000 businesses in 2022 (upward trend), accounting for 83,600 physical outlets (downward trend). It is mainly the smaller outlets that are disappearing. The spending share of online sales was 17% in 2020 and has been rising steadily since. A total of 871,735 people were employed in 2020, of whom 41% were in non-food, 45% in food and 14% in itinerant trade and online shops. Within this total employment, about 122,000 people were self-employed. Within the supermarket

sub-sector, 325,685 people were employed, most of them on a part-time basis. Among supermarket employees, the average working week was 16.7 hours, with only 17.3% working full-time. Among the self-employed, the average working week was 37.3 hours, with 72% working full-time.

#### Sectoral social dialogue

In wholesale and retail trade, as in other sectors, **collective agreements** are negotiated by the social partners. These agreements usually refer to a certain type of product or a certain industry chain, according to categories that sometimes cut across the division between wholesale and retail. The lion's share of collective bargaining deals with working conditions. In addition, sectoral **social funds** are also regulated within collective agreements, whereby the employer pays 0.2% of its total wage bill to a foundation that provides training and career development opportunities for employees. Some sectors (such as natural stone processing) foresee a small amount for projects in the domain of global sustainability.

### 2.2.2 LARGEST COMPANIES WITHIN THE WHOLESALE AND RETAIL SECTOR

#### Largest national companies (both social economy and mainstream)

The top three Dutch **wholesalers** are Technische Unie, which focuses on installers, Sligro, which focuses on the catering industry, and Makro Nederland, which has mainly wholesale and catering companies among its customers. Some large cooperatives in the wholesale

sector include the purchasing group Superunie (turnover of €7 billion and just under 100 employees) and Mosadex (which offers logistics services, including purchasing and transport, to pharmacists, accounting for a turnover of €1.6 billion).

Among **retailers**, one can distinguish between supermarkets and specialist shops. The top three Dutch supermarkets are Ahold including Albert Heijn (market share 35%, almost 1,000 branches), Jumbo (market share 21%, 660 branches), and Plus (market share 10%). Large specialist retail chains include Kruidvat (drugstore), C&A (clothing), Gamma (DIY shops), Zeeman and HEMA. Coop Supermarkets, founded in 1891 as a consumer cooperative, merged with the equally cooperative Plus Supermarkets in 2022. The company will continue under the Plus brand, accounting for 500 shops with a combined turnover of €5 billion and 40,000 employees. It remains a cooperative, whose membership includes both consumers and independent operators.

### **Identification of potential SE organisations for case studies**

Given its economic significance, its profile towards consumers and employees, and its historical cooperative background, **Plus** (formed through the merger of Plus-Sperwer shops and Coop Supermarkets) was thought to be an interesting case study. Promoting itself as a champion of sustainable business, Intergamma, as the cooperative holding an extensive chain of do-it-yourself outlets proves to be an equally attractive option. Given the availability constraints at the time this research was taking place, the choice fell on Intergamma as a case-study.

## **2.2.3 SOCIAL AND ENVIRONMENTAL SECTORAL CHALLENGES AND THEIR RELATION WITH CORPORATE SUSTAINABILITY**

### **Specific social and environmental challenges faced by large companies (coops and mainstream companies) in the wholesale and retail trade**

Among the major challenges facing the Dutch distribution sector are sustainability issues, the emergence of online shopping, and labour market constraints. **Sustainability** mainly refers to society's expectation that retailers provide return logistics that allow raw materials to be returned after use to parties that can reuse them. More and more customers are counting on being able to return old appliances to the retailer, partly due to stricter waste regulations. Support is also growing against the disposable culture, so a supplier can present itself favourably by also taking care of installation and maintenance. **Online shops** offer opportunities but also challenges in terms of sustainability (infrastructure versus transport). Moreover, well-known international cases (e.g. Amazon) show a shift in tasks and working conditions that is not necessarily favourable for employees. The picture of retail as an industry with **high staff turnover** is confirmed when we find that 34.5% of currently employed supermarket staff have been there less than 1 year, and 18% between 1 and 2 years. 63% have an educational level of primary or lower secondary school, and most of them work part-time. This characterises supermarkets as an industry that offers opportunities for the young and low-skilled, without the prospect of a sustainable career. In both wholesale and retail, there have constantly been vacancies since the corona crisis.

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### Sectoral corporate sustainability regulatory frameworks

For the **food products** industry (which includes production, wholesale and retail of food products), an **IRBC covenant** was concluded in 2019, with an expiry date of 30 June 2023. This agreement followed the same set of efforts and targets as other similar covenants. Initially, working groups reinforced with experts focused on wage conditions and climate impact, as well as on learning how companies can build their own mapping of their supply chain and develop a method for risk detection. In a later phase, training followed in various countries from which goods are imported. The training focused on assessment skills for HRDD risks and the formation of local experts in that field. Signatories of the covenant were the employers' organisations CBL, FNLI, Koninklijke Nederlandse Specerijenvereniging; the trade unions FNV and CNV; the NGOs Cordaid, Woord en Daad, IDH Sustainable Trade Initiative and Global March Against Child Labour, and the Ministries of Agriculture and of Foreign Affairs.

### Key stakeholders involved in the national ecosystem, including intermediary structures

SER: Socio-Economic Council (advises the Dutch government and moderates the IRBC covenants)  
NCR: Dutch Cooperative Council  
CBL, FNLI: food products employers' federations  
VGL: retailers employers' federation  
TGF: *Technische Groothandelsfederatie*) & NVG: *Nederlands Verbond van de Groothandel* ( wholesaling employers' federation)  
FNV, CNV: trade unions  
Retail Insiders: knowledge platform developed by [thuiswinkel.org](https://thuiswinkel.org) and INretail

## 2.3 AGRICULTURE

### 2.3.1 OVERVIEW

#### **Economic activities and employment**

In the Netherlands, the agricultural revolution took the form of a gradual shift from arable farming to **animal husbandry** and products. After World War II, mechanisation further reduced the number of farms, and the EU persistently pushed Dutch agriculture to adapt and seek **economies of scale**. The sacrifices this has demanded as well as more recent regulations around habitat and nitrogen help to explain the resentment Dutch farmers feel towards national and European policies. Nevertheless, the Netherlands remains the second most important exporter of agricultural products after the USA. In 2020, 54% of Dutch territory is used for agricultural purposes, of which a third is for arable farming. The other two-thirds are for animal husbandry (grassland and fodder crop cultivation). Of the 410,000 farms in 1950, 51,000 remained in 2020, while the average cultivable area grew from 5.7 hectares (14 acres) in 1950 to 35 hectares (85 acres) in 2020. Direct employment in 2020 accounted for 196,000 people (2% of the working-age population), half of whom are salaried and half of whom are self-employed operators or family workers. Almost half of the businesses employ only one person. About a third of agricultural employment is taken up by women. The total agrocomplex (including all agro-related activities, products and services) however represents 6.7% of gross domestic product and 7.5% of total national employment.

#### **Sectoral social dialogue**

Farmers in the Netherlands are united in a number of interest organisations, of which the employers' federation LTO Nederland (Dutch Agriculture and Horticulture Organisation) is the most important for social dialogue. Opposite are trade union federations – such as FNV Agrarisch Groen and CNV Land- en Tuinbouw – representing salaried workers.

There are three **collective labour agreements** in agriculture and horticulture: Glasshouse Horticulture, Open Crops and Production-oriented Animal Husbandry. To ensure a level playing field for all employers in the sector, these collective agreements have been declared universally binding. The collective agreements contain general standards and agreements on remuneration, health and safety, seasonal work, working hours, training and pensions.

Human Rights and Environmental Due Diligence is not at the forefront of the issues discussed by the social partners. Within the current debate on nitrogen standards and buying out farmers (to reduce emissions), unions are particularly concerned about the employment prospects of over 30,000 workers from agriculture and connected sectors. They call for a transition plan to prevent unemployment among these groups.



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### 2.3.2 LARGEST COMPANIES WITHIN THE AGRICULTURAL SECTOR

#### Largest national companies (both social economy and mainstream)

As concerns **arable farming**, not many farms have more than 500 hectares (or 1,200 acres) at their disposal. Even though a trend towards concentration into larger units is currently visible, 60% of the arable farmers have less than 25 hectares (60 acres). The subsectors of **animal husbandry** have their own rankings according to the number of cattle, pigs or poultry they have, which makes it hard to compare. Here as well, there is a tendency to scale up, which leads to disparities. The current nitrogen crisis urges dairy farmers to expand in terms of acreage rather than in terms of cattle.

Establishing sufficient scale to make supporting activities affordable was the exact reason why **cooperatives** were developed in the agriculture sector, and is still the reason why some big players emerged. In 2019 *FrieslandCampina* (dairy farmers' cooperative) had an annual turnover of €11.3 billion, making it the fourth largest cooperative society in the Netherlands. It had 17,413 members (co-owners) and employed 23,816 FTE. Other large agricultural cooperatives are: *Royal FloraHolland* (flower growing) with €4.8 billion turnover, 4,141 members and employing 2,102 FTE; *ForFarmers* (fodder supply) with €2.4 billion turnover, 3,996 members and employing 2,570 FTE; and *Agrifirm* (fodder supply) with €2.1 billion turnover, 10,000 members and employing 3,028 FTE. The overall cooperative landscape indicates

a great disparity. From position 9 onwards in the ranking, agricultural coops have a turnover of less than €500 million with employment figures typically between 50 and 300 FTE. The stability of cooperatives is remarkable, as newcomers are rare, and quite a few are more than 100 years old.

#### Identification of potential SE organisations for case studies

**Royal FloraHolland** (cooperative structure, auction of floricultural produce) and **FrieslandCampina** (dairy farmers' cooperative) are both large and historically rooted Dutch cooperatives with some experience with CSR policy. However, Royal FloraHolland has a complicated structure with liabilities to buyers and sellers alike and FrieslandCampina is currently going through economic heavy weather. Therefore, with the assistance of the NCR, the smaller cooperative AB was approached for this study and agreed to participate. **AB Midden-Nederland** (Agrarische Bedrijfsverzorging or Agrarian Company Care, founded in 1959) provides workers (including from Eastern Europe) to farmers on a temporary basis. AB is however not a classic employment agency as it may also take over management tasks, e.g. when a farmer gets sick or disabled.



### 2.3.3 SOCIAL AND ENVIRONMENTAL SECTORAL CHALLENGES AND THEIR RELATION WITH CORPORATE SUSTAINABILITY

#### Specific social and environmental challenges faced by large companies (coops and mainstream companies) in the agricultural sector

While globally agriculture has become more extensive through **scaling-up** land and production volumes, the Dutch agricultural sector had – and still has – to find ways to cope with high population density and limited space. This has led to **conflicting demands** on farmers. While they had to survive economically in a market with a trend towards falling food prices, many farmers have sought refuge in economies of scale and the construction of mega stables. The resulting emissions, even after far-reaching adaptation measures, are not compatible with the stricter standards resulting from recent EU habitat and nitrogen regulations, raising the spectre of an impending permit freeze, which in turn has led to massive farmers' protests. Previous environmental legislation had already restricted the use of pesticides and indirectly promoted organic farming in the interests of public health and biodiversity. However, it has subsequently become apparent that organic farming is associated with higher land use and lower productivity than mainstream farming, which is not conducive to national food security and food independence. Another recurring issue associated with the high density of animals within a limited geographical space is the risk of **epidemics**, such as swine fever, mad cow disease and foot-and-mouth disease.

#### Sectoral corporate sustainability regulatory frameworks

As was explained in the first chapter of this report, pending overarching European or national legislation, the regulation around CSR is limited to a number of sectoral covenants. Given that in the Netherlands, agriculture is institutionally not considered as one sector but rather a collective name for various professional activities, covenants are established by specific trade. So far, **floriculture** is the only trade within the agriculture sector for which an **International Responsible Business Conduct (IRBC) agreement** has been made. The Netherlands has a share of 43% in the global export of cut flowers. About 600 Dutch commercial floriculture companies are present on the international market.

This agreement was signed for a period of three years (September 2019 – September 2022) by the Dutch government (represented by the Ministers of Foreign Trade and of Agriculture respectively), by the sectoral representative organisations, by Royal FloraHolland (often called 'The Auction', acting on behalf of the cooperative of producers, by the Trade Union Confederation FNV, by the NGO HIVOS, and by a number of significant companies. The OECD and UNGP frameworks were used for reference. The IRBC focused on 7 domains: living wage, women's rights, health and safety (related to exposure to plant protection products), land rights, climate change, water usage, and environmental impact of fertilisers. The agreement foresaw developing (a) a collective sectoral risk analysis (risk mapping); (b) a collective action proposal (through working groups per domain, action plans, roadmaps

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on tackling issues, and dissemination activities); as well as (c) proposals for extending the scope by the representative organisations and ‘the auction’. The role of the government was to promote the international establishment of a level playing field, to assist companies via its embassies throughout the world, and to modify its own procurement policy.

By the end of the 3-year period, a report was produced to evaluate the major activities that had taken place: risk mapping, knowledge building, a baseline study, development of tools (concrete codes of conduct), best practices sharing, and a progress assessment. Among the key takeaways of the due diligence evaluation, it was found that a code of conduct was not yet applied to all suppliers and not always integrated into the buying requirements, a risk mapping tool was used by most companies, the step of involving local stakeholders had not been made yet, the inclusion of social themes in relation to suppliers left room for improvement, certificates were too often considered a target in themselves, and framing due diligence as brand management helped to motivate colleagues and buyers.

Other than that, some **bottom-up** initiatives (such as the Floriculture Sustainability Initiative, launched since 2012, and the Sustainability Initiative Fruit and Vegetables) showed the sectors’ genuine commitment to take up accountability towards global challenges. These initiatives aimed for responsible conduct with regard to environmental footprinting, securing living wages, and complying with integrated reporting.

### Key stakeholders involved in the national ecosystem, including intermediary structures:

SER: Socio-Economic Council, involved in facilitating the development of sectoral covenants

NCR: Dutch Cooperative Council

LTO: Employers’ Organisation for Agriculture and Horticulture

FNV Agrarisch Groen, CNV Land- en Tuinbouw: trade unions

Glastuinbouw Nederland, VGB Association of Wholesalers in Agricultural Products: professional federations

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