



Corporate sustainability and due diligence in the Netherlands

Dr Anne Guisset (HIVA – KU Leuven) SEDLEX 2^d EU event, Bologna, 14 May 2025







National background

Responsible and Sustainable International Business Conduct Act Proposal

March 2021

2024 – Schoof government

Vote and approval postponed until further notice



Source: Politico

Sectoral approach: the International Responsible Business

Conduct (IRBC) covenants

IRBC covenants

Multi-stakeholders business agreements between:

trade unions
employer organisations
reference businesses
Dutch ministries
NGOs

Social and economic council to manage the process

2013

13 sectors identified

IRBC covenants concluded in:

banking, textile, gold, stone cutting, forestry, metals, food products, insurance, pension funds, floriculture, renewable energy



Source: IMVO-covenanten

Agreement ends with final report

On 22 September, 2022, the signatories and other stakeholders to the IRBC agreement for the Floricultural Sector reflected on three years of collaboration. The activities, recommendations and perspectives on a sustainable development of the sector are summarized in a final report.



From left to right Jeroen Oudheusden (Executive Officer, Floriculture Sustainability Initiative (FSI)), Marcel Zandvliet (Vice-Chair FSI, Dutch Flower Group), Ted van der Put (Chair IRBC Floriculture Agreement, IDH), Steven Smit (IRBC Floriculture Steering Committee member, Dutch Ministry of Foreign Affairs)

Organisational approach in large cooperatives

Insights from the case studies

- Little promotion of the cooperative identity/values in the development of sustainability practices
- Sensitive information
- Proactivity in the development of corporate sustainability and due diligence strategies
- Lots of promotion and visibility of environmental aspects
- Works council role to be clarified

Thank you

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