

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

Project nr. 101126464

DRAFT SUMMARY – to check , not public yet European Peer Learning Event Cooperatives and social economy: perspectives for corporate sustainability

14 May 2025 09:30 – 17.30

CUBO in Porta Europa

Piazza Vieira de Mello 3 e 5, Bologna

"Live Space



The SEDLEX European peer learning event on 14 May 2025 in Bologna focused on sustainability within social economy companies and cooperatives, highlighting how these organizations are adapting to new European due diligence directives and regulations. There were about 30 participants, online and in-person from over 7 countries. Overall, the event provided valuable insights into the cooperative model's adaptability and the various strategies employed to meet sustainability goals across Europe.

In the welcome session, **Luca Pastorelli (Executive president, DIESIS Network)** introduced the SEDLEX project, which aims to explore the readiness of social economy companies, especially cooperatives, for upcoming European due diligence directive(s). He noted the participation of several countries, including Italy, France, Spain, Germany, and the Netherlands, and mentioned the

agenda for the day, which includes case studies from these nations. Luca Pastorelli also highlighted the significance of sustainability as a core value for cooperatives and the need for reliable data to support decision-making.

Marisa Parmigiani (Head of Sustainability, Unipol Group, Italy) also welcomed the participants and recounted Unipol's origins as an insurance initiative created by and for cooperatives in post-war Italy, aimed at ensuring financial inclusion for small, scattered cooperative enterprises. Today, Unipol is uniquely governed: still monitored by the cooperative movement for value alignment, but also listed on the stock exchange to meet capital requirements. The speaker emphasized the complex relationship between cooperative values and financial regulations, particularly around sustainability reporting, noting that Unipol's first CSRD-compliant report was driven more by obligation than inspiration. Despite challenges in data reliability and market inconsistencies, Unipol continues to invest in sustainable finance. The speaker, drawing on 25 years of experience, warned against treating sustainability as a passing trend, stressing that cooperatives must stay committed not just because of EU mandates or market pressure, but because sustainability is inherently aligned with cooperative identity and culture. Marisa Parmigiani concluded by calling for stronger transparency and reporting to increase trust in cooperative governance models, which are often misunderstood or undervalued by financial markets.

Country sessions / National approaches to sustainability in different countries

The Netherlands

Anne Guisset (expert researcher, HIVA - KU Leuven) outlined the evolution of corporate sustainability regulations in the Netherlands, mentioning the initial discussions around the International Business Conduct Act which remains pending following, among other factors, a change in government. In its place, the Netherlands has emphasized sector-specific agreements known as IRBC covenants—multi-stakeholder frameworks involving trade unions, businesses, NGOs, and ministries—covering 13 sectors including banking, textiles, and food. Most of these covenants came to an end but there are recent initiatives to launch new ones. Drawing on case studies of large cooperatives, Anne Guisset noted a general lack of emphasis on cooperative identity or values in shaping sustainability approaches. However, these cooperatives have shown proactive efforts in implementing corporate sustainability and due diligence strategies, especially around environmental issues, while the role of works councils in this context remains somewhat unclear.

France

Laurene Thil (senior researcher, HIVA - KU Leuven) presentation explored the implementation of corporate sustainability and due diligence within French cooperatives, set against the backdrop of France's pioneering Duty of Vigilance Law (2017). This law mandates large companies to identify and mitigate risks across their supply chains, influencing wider EU policy. Thil profiled three leading French cooperatives: UpCoop, an employee-owned services group and the first SCOP to adopt a mission-driven status, integrates sustainability through democratic governance and CSR pillars; Sodiaal, the country's largest dairy cooperative, aligns with science-based targets and embeds social dialogue at all levels; and Biocoop, a decentralized organic retail cooperative, prioritizes ethical sourcing and low-carbon logistics, though faces challenges in labor

standardization. Across all cases, strong cooperative values, democratic structures, and a commitment to sustainability were key to enhancing resilience, competitiveness, and long-term stakeholder trust.

Spain

Samuel Barco (Senior expert, DIESIS Network) offered an overview of the Spanish cooperative landscape, emphasizing a strong tradition of social dialogue, collective bargaining, and voluntary sustainability reporting. He showcased three key cooperative case studies. COVAP, an integrated agri-food cooperative, demonstrated a “360-degree sustainability” approach through innovations like methane-reducing feed, renewable energy projects, and a zero-waste model, while also significantly boosting territorial employment and economic growth. Cajamar, a cooperative financial institution, was highlighted for embedding sustainability since its inception, offering green finance tools and supporting rural financial inclusion. EROSKI, part of the Mondragon network, was noted for its democratic governance, pioneering sustainable retail practices, and robust local supplier support program. The presentation concluded by underscoring the importance of cooperative governance, stakeholder engagement, and social dialogue in advancing sustainable, resilient value chains, especially in times of polycrisis.

Germany

Hans-Gerd Nottenbohm (Member of the Board, innova eG) provided an overview of sustainability reporting and due diligence practices in Germany, highlighting key frameworks and cooperative case studies. He explained that, while the Corporate Sustainability Reporting Directive (CSRD) is not yet implemented in Germany (expected in 2026), companies have been subject to non-financial reporting requirements since 2017 and to the German Supply Chain Due Diligence Act since 2023. The presentation also emphasized Germany’s strong tradition of social dialogue through codetermination and works councils. Three cooperative-linked organizations were profiled: DMK Group, which has integrated sustainability in its dairy operations since 2011; AGRAVIS, a major agri-business partially owned by cooperatives and employees, which aligns its 2024 reporting with CSRD; and GLS Bank, a cooperative bank known for its ethical finance leadership and multi-award-winning sustainability practices, reporting under both GRI and the Common Good Balance Sheet frameworks.

In the European session, the first speaker, **Michael Ristaniemi, Legal and Policy Officer, DG GROW** in his speech about Corporate sustainability law and policy perspectives provided a comprehensive update on the status and future of the Corporate Sustainability Due Diligence Directive (CSDDD). Although now formally in force, the directive has yet to be transposed into national law, and implementation guidance is still under development. The Commission is currently pursuing a broader legislative simplification effort to reduce compliance burdens without compromising policy goals, affecting CSDDD, the Corporate Sustainability Reporting Directive (CSRD), and the Taxonomy Regulation as a part of the “omnibus packages”. Key elements such as the risk-based approach and core sustainability ambitions remain intact. To support implementation of corporate sustainability law and policy at large, the Commission plans to launch a “one-stop shop” portal and is planning to co-create a code of conduct for sustainability data sharing with industry, alongside exploring digital tools and incentive mechanisms (e.g. public procurement, state aid, and sustainability labels). The speaker emphasized that, despite political

fluctuations, long-term sustainability objectives remain central. Responding to a question, he acknowledged that cooperatives—like Cajamar and Eroski— often operate in ways that are conducive to leadership in sustainability and could serve as valuable models for future regulation and policy learning.

Joël Le Déroff, Policy Officer, Social Dialogue, DG EMPL in his intervention titled “The new Commission’s key initiatives for working conditions and sustainability” outlined the alignment between the SEDLEX project and the EU’s broader political and policy priorities—particularly around social dialogue, employment, and corporate responsibility. The speaker praised SEDLEX as a valuable transnational initiative supported by the Commission, noting its relevance to ongoing efforts like the New Pact for Social Dialogue, the Union of Skills, and the forthcoming second Action Plan for the European Pillar of Social Rights. These initiatives focus on strengthening co-creation with social partners, upskilling and reskilling the workforce, and supporting quality employment as a cornerstone of European competitiveness. The speaker emphasized the role of social partners in shaping EU policy beyond formal consultations, particularly in sectoral strategies and new roadmaps like the upcoming Quality Jobs Roadmap, which aims to define actions for better working conditions, digitalization, green transition, and work-life balance. When asked about corporate sustainability, the speaker affirmed its growing integration into EU social policy discussions, highlighting the need for stakeholder input to embed sustainability more fully into future frameworks and work programs.

Aicha Belassir, Director General for Social Economy and Corporate Social Responsibility at Spain’s Ministry of Labour, delivered a comprehensive online intervention emphasizing Spain’s deep-rooted commitment to advancing the social economy and CSR as pillars of sustainable and inclusive growth. She highlighted that Spain’s social economy includes over 43,000 organizations contributing 10% of the country’s GDP and 2.5 million jobs, with a cross-sectoral presence in areas such as agriculture, housing, finance, education, and care. She outlined Spain’s legal and strategic frameworks, including the pioneering 2011 Social Economy Law, the 2023–2027 national strategy, and a forthcoming draft bill to update and consolidate existing legislation. Belassir emphasized the strategic use of public procurement and EU recovery funds to support socially responsible enterprises and stressed Spain’s leadership in aligning national actions with EU goals like the Green Deal and the European Pillar of Social Rights. She concluded by reaffirming Spain’s commitment to international cooperation and promoting the social economy and CSR as essential tools for building a fairer, more resilient, and people-centered European economy.

Marco Cilento, Head of Institutional Policy at ETUC, delivered an intervention on the shifting EU landscape regarding sustainability, corporate responsibility, and social dialogue. He highlighted a significant political shift from strong sustainability commitments under the first von der Leyen Commission toward a more market- and defense-driven agenda in the second term. Cilento argued that the current deregulation efforts, including the Omnibus package, undermine essential sustainability tools like the Corporate Sustainability Reporting Directive and the Due Diligence Directive. He emphasized that the demand for sustainability frameworks originally came from businesses—not trade unions or NGOs—and stressed the vital role of reporting and due diligence in ensuring transparency and public trust. Cilento warned against reducing these requirements, which could enable green- or social-washing while disadvantaging genuinely committed

companies, including many in the social economy. He also called for broader and deeper forms of social dialogue beyond treaty provisions, involving unions and social economy enterprises at territorial and sectoral levels. Finally, he urged stronger trade union engagement in shaping investment strategies, enhancing local governance, and ensuring that social dialogue starts at the workplace level with well-trained representatives—particularly as economic governance and company models rapidly evolve.

The afternoon session started with opening remarks by **Simone Gamberini, National President, Legacoop Nazionale**. Simone Gamberini emphasized the importance of sustainability as a core principle of the cooperative model, deeply rooted in intergenerational collaboration and mutual support. She stressed that cooperatives are uniquely positioned to contribute to sustainability goals, not just through compliance but as a source of long-term competitive advantage. While the recent slowdown in the implementation of sustainability-related legislation raises concern—possibly due to political shifts—she also noted that such a pause may also allow smaller companies time to adapt. Highlighting initiatives by Legacoop Nazionale, the speaker outlined the creation of a national task force, training programs, and benchmarking tools to embed sustainability across member organizations. The remarks closed with appreciation for the day’s discussions and the broader effort to make sustainability a practical and strategic priority for cooperatives.

Luca Pastorelli (Executive President, DIESIS Network) introduced the first roundtable by emphasizing that cooperatives manage value chains differently—not only more sustainably but often more efficiently in market economies. He underlined the dual objective of cooperatives: prioritizing people before profits. The participants discussed the importance of sustainability in cooperatives across complex value chains, highlighting the efforts of Eroski, Alleanza Coop 3.0, and UpCoop.

Alejandro Martínez Berriochoa, Head of Sustainability at Eroski (Spain), presented their unique model as part of Mondragon—the largest cooperative retail group in Spain. Eroski combines consumer and worker governance, with each holding 50% of decision-making power. Women represent the majority of their workforce and a significant share of leadership roles.

He described Eroski’s 10 commitments to sustainability, developed through consultations with over 8,000 stakeholders. These commitments span food security, healthy diets, environmental goals, and fair local sourcing. He highlighted a strong focus on local suppliers—over 2,000 small-scale partners—supported through the “6Q” program to improve sustainability and governance practices.

Alejandro Martínez Berriochoa also detailed their pioneering role in implementing Nutri-Score nutrition labels, and shared past experiences in auditing global supply chains for human rights, in partnership with other European cooperatives.

Marc Buisson (General Secretary, UpCoop, / President, Day S.p.A SB, Italy) shared the history of UpGroup, a cooperative founded by trade unionists to provide healthy, affordable food to employees. Now operating in 25 countries with 3,200 employees, UpGroup has evolved into an international player while reaffirming its cooperative values during recent governance transitions.

He explained that UpCoop is now a “Société à mission” in France—a legal status reflecting their social purpose. They are investing heavily in sustainability, aiming to increase responsible purchasing to 20%. Trade unions remain central to governance and innovation. While they don’t include suppliers in formal decision-making, they invest in and mentor them to align with sustainability goals.

Giorgio Benassi (Responsible for Sustainability, Coop Alleanza 3.0, Italy) represented Italy’s largest consumer cooperative, Coop Alleanza 3.0, which has over two million members. He highlighted their democratic model, with 150,000 members recently participating in elections. Their sustainability work focuses not just upstream with suppliers, but downstream—engaging members in ethical consumption and local action.

He emphasized their efforts toward gender equality, achieving certification and building a strong welfare system for women workers. Coop Alleanza 3.0 also recovers unsold food daily—supporting 10,000 meals a day for social organizations, showcasing how sustainability and community service intersect in practice.

The follow-up discussion was focusing on involving local suppliers in governance, measuring social impact and whether cooperatives are perceived differently from private companies.

The final panel of the conference “Born Ready for Sustainability”, explored how cooperative DNA naturally aligns with long-term sustainable development. The session featured representatives from three major players: **Cajamar** (banking, Spain), **CNS** (service cooperatives, Italy), and **Unipol** (insurance, Italy). Each speaker shared reflections and practical actions demonstrating how sustainability is embedded in their models.

Ignacio Atance Muñiz (Director of the Study Services, Cajamar, Spain) emphasized how their cooperative bank, with deep roots in Almeria’s agricultural transformation, was built on long-term thinking. Cajamar began in one of Spain’s poorest regions and helped revolutionize agriculture through greenhouses, knowledge-sharing, and financial support. They reinvested early profits into experimental centres and now lead in agri-food sector financing, with over 33,000 hectares under greenhouse cultivation in Almeria, producing more than entire countries like Germany or Greece.

Sustainability for Cajamar means *long-term economic viability*—not a trade-off between profit and the environment. Through its foundation, Cajamar fosters innovation via incubators (Cajamar Innova), knowledge platforms (Plataforma Tierra), and sustainability indicators for the agri-food sector.

Francesca Zarri (Director of Sustainability and Cooperative Development, Consorzio Nazionale Servizi - CNS, Italy) described CNS as a “cooperative of cooperatives,” a consortium of 175 members generating €400 million in turnover. She highlighted the complexity of implementing sustainability across such a large and decentralized structure, especially under new EU regulatory frameworks like the Directive on corporate sustainability reporting.

CNS developed a sustainability matrix linking the 7 cooperative principles with the UN SDGs to guide all decisions. Francesca Zarri emphasized the importance of having codified tools to shift

from leadership based on charisma to institutional resilience. During the pandemic, CNS demonstrated this by rapidly redirecting services, establishing advisory platforms, and supporting members with PPE and regulations—proving that “spending more beforehand means saving in crisis.” She also mentioned a three-year research project, conducted in collaboration with Politecnico di Milano, which will be completed by the end of this year. The project aims to develop a model capable of monitoring the social impact of CNS’s network.

Giulia Balugani (Sustainability Manager, UNIPOL, Italy) discussed the tension between evolving EU policies and long-standing sustainability efforts. Despite being publicly traded, Unipol maintains its cooperative identity. With over 30 years of sustainability reporting, Unipol sees current legislative complexity (like CSRD) as both a challenge and an opportunity.

She criticized the inconsistency of recent EU approaches and emphasized the need to *reclaim cooperative values* like solidarity and inclusion. Unipol aims to tell a new story of sustainability through its unique lens—such as offering distinct social welfare insurance and pioneering telematics in automotive policies to promote responsible driving.

The session concluded with a call to *move beyond “sustainability as a trend”* and recognize it as a value-based commitment grounded in research and practice. Cooperatives must embrace their identity and position themselves seriously in the current policy and economic debate.

In the project two more European events are planned: in Malaga (18 June) and a final event in Brussels (October), intended to present results and influence EU policy.

Melinda Kelemen