

DILIGENCE: GOOD EXAMPLES AND THE ROLE OF SOCIAL DIALOGUE

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What is SEDLEX?

The SEDLEX project is based on the following main research question:

"How are large social economy enterprises already implementing the duties included in the (proposal for a) Directive on corporate sustainability due diligence to the social economy model and values?"

Hypothesis that social economy models are based on a value driven culture that allows to achieve the full potential of corporate sustainability.



What is SEDLEX?

Objectives

- Documenting large coops as drivers & models for corporate sustainability 0
- Understanding large coops challenges and approaches to inform mainstream 0 companies

Scope

- 5 EU Countries: France, Germany, Italy, Netherlands, Spain
- 3 Key Sectors: Financial Services, Wholesale & Retail, Agriculture/Food Industries
- Focus: Large Cooperatives (N=15)



The Social Economy advantage

Value-driven business: Prioritize social/environmental objectives over profit.

Democratic governance: Member-owned and managed (e.g., 'one member, one vote').

Long-term vision: Reinvestment of profits into mission and the community.

Resilience in crisis: Collective solutions, adaptability.

Beyond 'Tick-Box': Embedding sustainability into core operation





Corporate sustainability and business conduct: proactive approaches

Preparation for EU Directives: Many already meet/exceed CSRD/CSDDD

Corporate sustainability and business conduct: proactive approaches

Early Adoption & Integration	
(ES/Retail): Ethical management manual (2003), pre-regulatory due diligence.	(FR/Retail): Low sourcing, consu
(ES/Agriculture): Sustainability values since 1956, 360-degree model.	(FR/Agriculture) farmer remunera
(NL/Finance): Rabo Foundation (1973), sustainable lending criteria (1975).	(NL/Agriculture) energy, fleet ele
(DE/Agriculture): Vision 2030 (2018), Milkmaster program (2015), SBTi commitment.	(FR/Finance): "E pillars

Holistic Strategies

w-carbon logistics, fair trade, ethical imer access.

): Climate transition, biodiversity, fair ration (Prime Durabilité).

): Own housing for staff, green ectrification, training.

Entreprise à mission" status, 5 CSR

CSR Challenges and Opportunities

Challenges

Labour Market: Shortages, attracting skilled/unskilled staff (NL/Agriculture).

Market Fluctuations: Price volatility, agricultural sector uncertainty (NL&FR/Agriculture)

Regulatory Complexity: Balancing multiple national/EU frameworks, data management (All countries/Retail).

Supply Chain Complexity: Scope 3 emissions, verification across global chains (ES/Retail, NL/Retail, NL/Finance)

Leveraging Cooperative Identity: Differentiation, consumer trust (ES/Retail, FR/Retail, ES/Agriculture)

Innovation Catalyst: Water management, generational succession, digital transformation (ES/Agriculture, ES/Finance)

Stronger Stakeholder Relationships: Supplier support, community engagement (All)



Opportunities

Social Dialogue: Acore enabler?

Embedded Participation	Impact on Sustainability	Challenges
Works Councils (NL and DE). Employee Ownership/Membership	Shaping policies (NL/Retail works council advises on sustainability).	Maintaining consistency across decentralised networks.
(FR, NL, IT). Consumer Involvement (Retail)	Negotiating terms (ES/Bank preferential loans for eco-projects in CBAs).	Clarity of legal responsibilities for works councils.
	Addressing concerns (FR/Retail: strikes led to improved communication).	Balancing democratic processes with market agility



(Provisional) take-aways and future outlooks

Coops as benchmarks: Holistic integration of sustainability, beyond compliance.

Power of social dialogue: Essential for effective corporate sustainability practices, fostering trust and shared responsibility.

Balance & adaptability: Success hinges on navigating market pressures while upholding values.

Collaboration is key: Internal, external, cross-sectoral partnerships for systemic change.

Policy implications: Need for level playing field and support mechanisms for value-driven businesses.



THANK YOU

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