

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

Project nr. 101126464

SUMMARY OF THE NATIONAL PEER LEARNING EVENT - FRANCE

8 July 2025

10.00 – 11.30

Webinar – Teams

1. Context and objectives

The national peer learning event for France under the SEDLEX project was organised to foster a comprehensive understanding among stakeholders of the EU Corporate Sustainability Due Diligence Directive (CSDDD) within the specific context of France, a country with an existing Duty of Vigilance law since 2017. The event aimed to compare this national legal framework with the evolving European directive, facilitating discussions on implementation challenges, opportunities, and alignment within the French context.

The event gathered around 20 participants, including researchers, legal experts, representatives from civil society, trade unions, social partners, and social economy actors. It provided an opportunity for cross-sector learning, knowledge exchange, and mapping out the practical and legal implications of CSDDD.

Key objectives included:

- Clarifying the current and potential future implementation of the CSDDD in France.
- Analysing the French Duty of Vigilance law, the lessons it offers, and its interaction with the CSDDD.
- Exploring the opportunities and challenges for social economy actors in promoting responsible business conduct within due diligence frameworks.
- Encouraging dialogue among stakeholders to align practice and policy while ensuring that the values and practices of the social and solidarity economy are integrated within future due diligence requirements at EU and national levels.

2. Programme overview

Introduction by Laurène Thil (HIVA-KU Leuven): She provided an overview of the SEDLEX project's objectives, highlighting its focus on understanding how the EU Corporate Sustainability Due Diligence Directive (CSDDD) aligns with the social and solidarity economy (SSE) across different EU countries. Laurène explained the project's comparative approach and emphasised the importance of stakeholder dialogue in anticipating practical and policy challenges related to due diligence implementation.

Presentation by Anne-Sylvie Courdier (CREDIMI, Université Bourgogne Europe):

Anne-Sylvie Courdier's presentation provided an in-depth analysis of the French Duty of Vigilance Law, weaving its origins into the broader historical and political landscape following the Rana Plaza disaster, which brought to light the urgent need for corporate accountability within global supply chains. She explained the law's objective to hold parent companies responsible for human rights and environmental impacts within their operations and those of their subsidiaries and subcontractors, while also acknowledging the complex lobbying environment and constitutional challenges that shaped its adoption.

She detailed the core components of the law, including the obligation for risk mapping, the development and publication of prevention plans, stakeholder consultations, and the establishment of monitoring mechanisms, noting the specific thresholds that determine which companies are subject to these obligations. The discussion covered the initial limitations in implementation and the hesitance of many companies to fully engage with the law's requirements, revealing a gap between legal frameworks and practical realities on the ground.

Anne-Sylvie also offered a comparative perspective, contrasting the French law with the CSDDD, which features broader scope, lower thresholds, and a more comprehensive approach to supply chain due diligence. She highlighted the potential for the European directive to strengthen human rights and environmental protections across the EU, while cautioning that ongoing discussions around the Omnibus Directive could lead to a dilution of these objectives if not carefully monitored.

The presentation explored the necessity for effective enforcement and the possible creation of supervisory authorities under the CSDDD, emphasising that maintaining robust accountability mechanisms will be critical to ensuring that the French framework's pioneering ambitions are not lost in the process of EU harmonisation. She provided clarity on the current status of the directive within EU institutions, explaining the political dynamics between the Council, the Parliament, and the European Commission, and outlining the anticipated timeline for the directive's adoption and transposition, which allowed participants to better anticipate potential impacts on French legal frameworks and corporate practices.

The discussion following the presentation allowed participants to engage deeply with the legal, operational, and policy dimensions of due diligence, connecting the French experience with the evolving European context. Participants recognised the opportunity to use the lessons learned from the French Duty of Vigilance Law to inform effective, ambitious, and practical due diligence practices at the EU level, aiming to advance sustainability, human rights, and environmental protection within a coherent and enforceable framework.

Presentation by Anthony Ratier (ESS Forum International):

Anthony Ratier's presentation provided an insightful exploration of the role of the social and solidarity economy (SSE) in advancing responsible business conduct within due diligence frameworks, emphasising both practical examples and strategic opportunities for SSE actors within the evolving European and French contexts. Drawing on his extensive experience in trade unions, the UN Global Compact, and ESS Forum International, he explained how cooperatives and mutual organisations, despite not always falling under the legal thresholds of the French Duty of Vigilance Law, often embody the principles of human rights, environmental protection, and democratic governance essential to effective due diligence.

Anthony highlighted practical cases from cooperatives such as UpCoop and Sodiaal, as well as financial cooperatives, to illustrate how SSE actors are proactively engaging in due diligence practices, including supplier dialogue, risk monitoring, and responsible sourcing, even in the absence of binding legal requirements. He demonstrated how the SSE's governance structures, stakeholder-centred approaches, and social objectives can

enhance the practical implementation of due diligence, positioning these actors as leaders in ethical supply chain management while also fostering trust within their ecosystems.

He discussed the challenges that SSE actors face in the due diligence landscape, including resource constraints, the complexity of mapping supply chains, and the limitations imposed by legal thresholds, while also emphasising that the SSE's embedded values and collaborative networks present unique opportunities to lead in responsible business conduct. Anthony argued that the SSE could serve as an inspiration for mainstream enterprises, providing practical models of integrated sustainability and human rights practices that align with the ambitions of the CSDDD.

Anthony also touched on the political dynamics surrounding the CSDDD and the Omnibus Directive, noting the risk of dilution of due diligence obligations and the importance of continued advocacy by the SSE sector and allied stakeholders to maintain ambition within EU frameworks. His presentation underscored the potential for the SSE to contribute to building resilient, sustainable, and fair economic systems, reinforcing the need for cooperation between policymakers, businesses, and the SSE to effectively implement due diligence obligations that protect human rights and the environment while supporting social and economic sustainability.

The discussion that followed encouraged participants to reflect on the role of the SSE in shaping due diligence practices and to consider the value of cross-sectoral partnerships in advancing effective due diligence within the EU's evolving legislative landscape.

3. Key discussion points and lessons learnt

During the discussions, participants reflected on the evolving landscape of due diligence legislation in France and the EU, examining practical and strategic implications for businesses, social economy actors, policymakers, and workers, while sharing lived experiences from practice and research.

Alignment of frameworks: Participants emphasised the need to align the French Duty of Vigilance law and the CSDDD to avoid legal fragmentation, compliance uncertainties, and inefficiencies for companies operating across borders. The Omnibus Directive was discussed extensively, with concerns raised about potential dilution of the CSDDD's ambition and weakening of human rights and environmental protections. The timeline for negotiations, the political dynamics in the Council and Parliament, and the implications for French law were clarified to ensure participants could anticipate future developments.

Role of the social and solidarity economy: The SSE's potential as a driver of responsible business conduct was explored in-depth, with concrete case examples (UpCoop, Sodiaal, and financial cooperatives) illustrating how SSE actors implement due diligence practices despite not always being legally obligated due to thresholds. The values, democratic governance, and stakeholder-centred approaches of SSE organisations were highlighted as facilitating proactive risk management, supplier dialogue, and human rights and environmental compliance, illustrating how SSE actors can inspire and support mainstream businesses in adopting effective due diligence measures.

Practical challenges and opportunities: Discussions acknowledged the complexity faced by SMEs and cooperatives in applying due diligence, including challenges in mapping supply chains, identifying and prioritising risks, implementing grievance mechanisms, and engaging suppliers across different contexts. However, opportunities were identified for SSE actors to strengthen monitoring systems, collaborate with civil society and unions, and showcase innovative practices in responsible sourcing and risk prevention that can influence broader supply chains and sector practices.

Stakeholder dialogue and advocacy: Participants highlighted the critical role of ongoing dialogue among civil society, trade unions, researchers, public authorities, and businesses to ensure due diligence frameworks remain ambitious, enforceable, and practical. Strategies were shared on effective advocacy at EU and national levels to safeguard the integrity of the CSDDD during negotiations, while ensuring that the advanced practices and standards of the French Duty of Vigilance law can inform and strengthen the EU framework.

Lessons for future policy and practice: Participants concluded that while uncertainties persist regarding the final form and implementation of the CSDDD, there is a clear opportunity to build on lessons learned from the French experience to shape effective due diligence practices across Europe. The SSE's approaches and innovations can enrich policy discussions and practical implementation, ensuring that due diligence frameworks advance sustainability and social justice while maintaining competitiveness and supporting business resilience across the EU.

4. Conclusion

The national peer learning event in France under the SEDLEX project concluded with a clear recognition of the unique positioning of France in the due diligence landscape due to its existing Duty of Vigilance law, and the evolving opportunities and challenges presented by the forthcoming CSDDD. The presentations and discussions provided participants with a comprehensive understanding of the legal, operational, and political dimensions of due diligence within the French and EU contexts, equipping them with insights to anticipate and influence future developments.

Participants agreed on the critical importance of aligning national and European frameworks to maintain ambition in protecting human rights and the environment while ensuring practical implementation pathways for businesses and social economy actors. The social and solidarity economy was highlighted as a catalyst for advancing responsible business conduct, with its practices offering practical examples that can inform policy and support the effective application of due diligence standards across sectors.

The event reaffirmed the need for continued stakeholder dialogue and advocacy to protect and strengthen due diligence obligations at the EU level, using the lessons learned from the French experience to shape a coherent, effective, and enforceable framework for sustainable and responsible business conduct in Europe.

Participants were invited to contribute further insights in preparation for the SEDLEX final conference in Brussels in October 2025, where the cross-country comparative findings will be shared to support policy and practice towards a more sustainable and socially just European economy.