Verantwoord ondernemen en de paradox van vereenvoudiging

Dr. Boris Verbrugge
(HIVA-KU Leuven)

Green Deal is Europe's Man on the Moon Moment

Angela Von der Leyen, 2019


CLIMATE PACT
AND CLIMATE LAW
INVESTING IN SMARTER,
MORE SUSTAINABLE
TRANSPORT
STRIVING
FOR GREENER
INDUSTRY
ELIMINATING
POLLUTION
ENSURING A
JUST TRANSITION
FOR ALL
FINANCING
GREEN PROJECTS
MAKING HOMES
ENERGY EFFICIENT
LEADING THE
GREEN CHANGE
GLOBALLY
FROM FARM
TO FORK
PROTECTING
NATURE
PROMOTING
CLEAN ENERGY
THE EUROPEAN
GREEN DEAL

A EUROPEAN GREEN DEAL

(168 carriage(s) in this train)

Status

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Text type

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Packages

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In the spotlight

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Recently updated only : 7

Announced (28)

Tabled (30)

Blocked (4)

Close to adoption (1)

Adopted / Completed (100)

Withdrawn (5)

Verplicht grote bedrijven om te **rapporteren** over (1) duurzaamheidsimpacts; (2) financiële impacts van duurzaamheid; en (3) hoe ze omgaan met deze impacts.

Corporate Sustainability Reporting Directive

Verplicht grote bedrijven om **due diligence toe te passen** om negatieve impacts in hun "activiteitenketen" te monitoren en te beperken.

Corporate Sustainability Due Diligence Directive

Activiteiten kunnen duurzaam zijn indien ze:

- Bijdragen aan minstens 1 van 6 milieudoelstellingen
- Geen significante schade berokkenen aan de andere doelstellingen
- Voldoen aan minimale sociale voorwaarden

EU Taxonomy Regulation

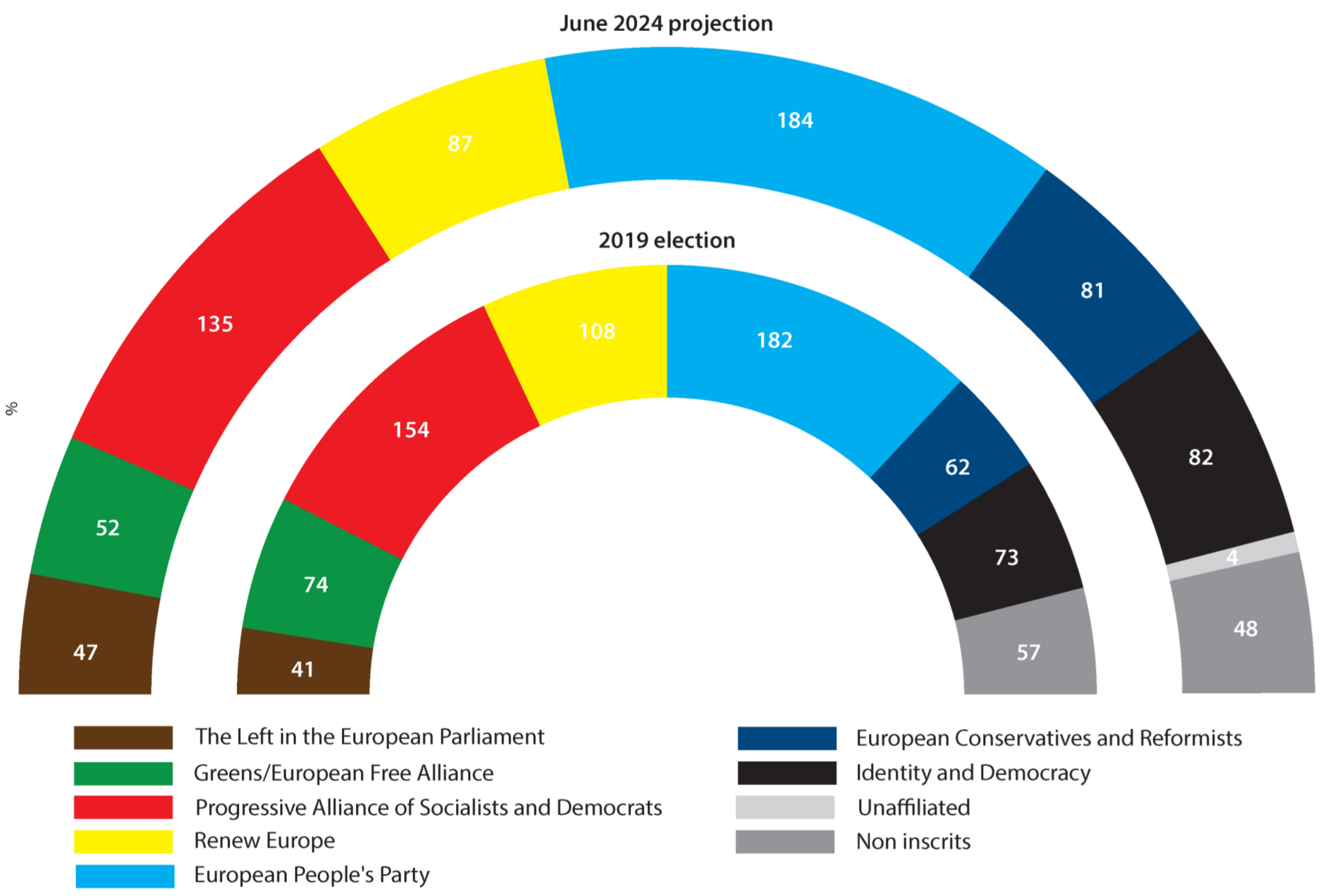
Financiële marktspelers moeten informatie verschaffen over (1) De mogelijke negatieve impact van hun investeringen; en (2) Hoe duurzaamheid meegenomen wordt in investeringsbeslissingen en financiële producten

Sustainable Finance Disclosure Regulation

Hopla, en wéér komt er voor ondernemers een bureaucratisch EU-monster bij

EU urged to rethink ‘hugely problematic’ disclosure rules

EPP demands delay of ′bureaucratic monster′ deforestation law


June 2024 projection
47
52
135
87
184
81
82
4
48
2019 election
41
74
154
108
182
62
73
57
%
The Left in the European Parliament
Greens/European Free Alliance
Progressive Alliance of Socialists and Democrats
Renew Europe
European People's Party
European Conservatives and Reformists
Identity and Democracy
Unaffiliated
Non inscrits

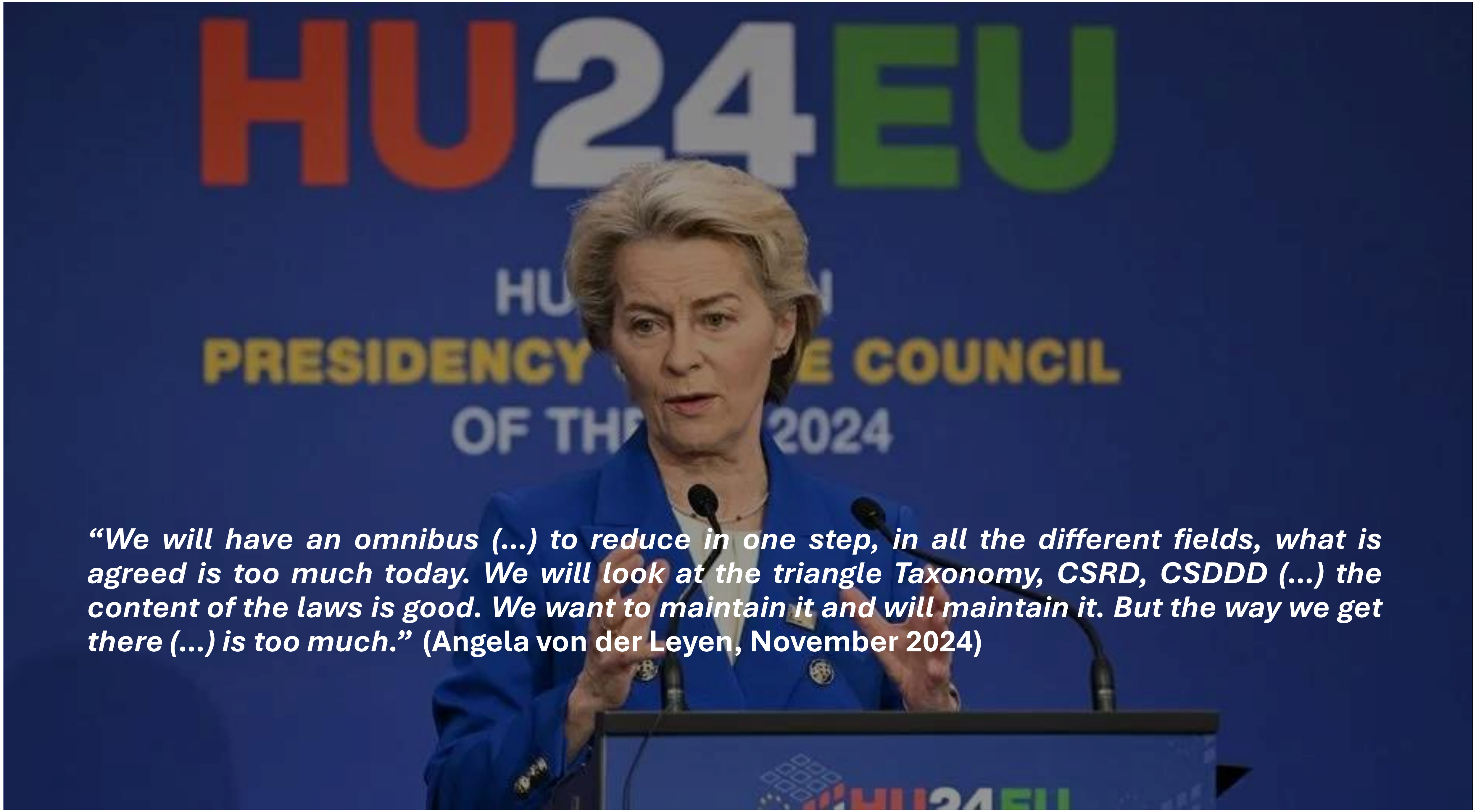
"The EU's sustainability reporting and due diligence framework is a major source of regulatory burden (...) it entails a major compliance cost for companies in the EU"

Global financial sector dropping key green pledges as Trump takes office

Banks, asset managers and industry groups move to accommodate US president's anti-net zero stance

Qatar will 'stop' EU gas sales if fined under due diligence law

Energy minister warns Doha 'not bluffing' over hefty penalties in corporate sustainability directive



"We will have an omnibus (...) to reduce in one step, in all the different fields, what is agreed is too much today. We will look at the triangle Taxonomy, CSRD, CSDDD (...) the content of the laws is good. We want to maintain it and will maintain it. But the way we get there (...) is too much." (Angela von der Leyen, November 2024)

Brussels plans sweeping cuts to EU's green rules, leaked bill reveals

Many businesses would be exempt from complying with sustainability reporting under the hotly anticipated omnibus proposal.

SHARE

Corporate Sustainability Reporting Directive

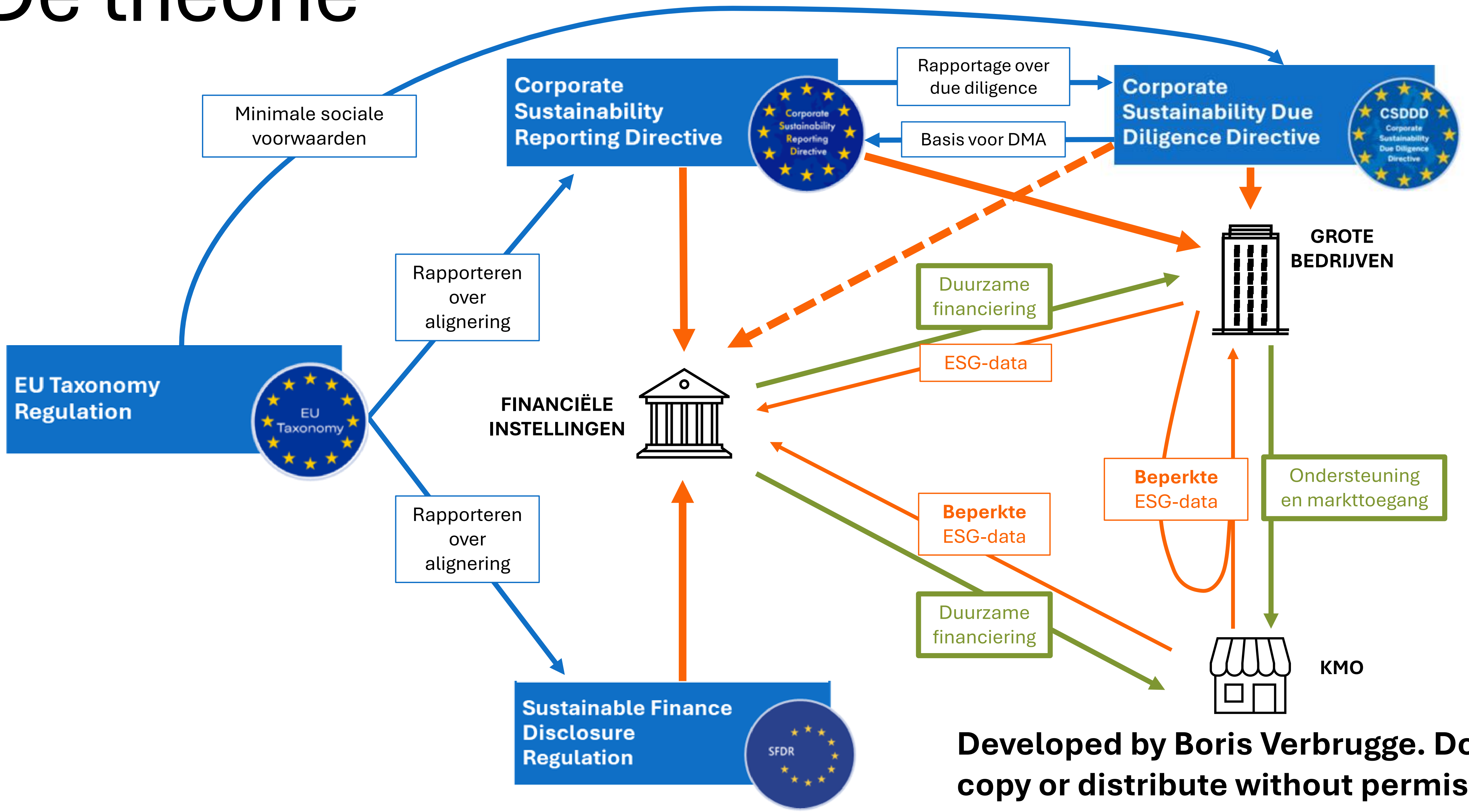
- ~~Large companies (>250 FTE, >€50 mio turnover, >€25 mio balance sheet)~~ **Very large companies (>1000 FTE and >€450 mio turnover)**
- Must publish a sustainability statement in line with European Reporting Standards (ESRS)
- That contains information about sustainability impacts; financial impacts; and policies, actions, or targets vis-à-vis these impacts
- ~~Phased~~ Implementation starting ~~2025~~ **2026**

Corporate Sustainability Due Diligence Directive

- Very large companies (>1000 FTE and >€450 mio turnover)
- Implement due diligence to identify and address (potential) negative impacts on human rights and the environment ~~throughout "chain of activities"~~ **at the level of large direct suppliers, unless they have "plausible information" of impacts by indirect partners**
- Develop ~~and implement~~ climate transition plans
- Could face civil liability in case of damage and inadequate due diligence **→ left to discretion of member states**

De voornaamste reden voor de disproportionele kosten en workload is niet de wetgeving, maar de manier waarop ze geïmplementeerd wordt.

De theorie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CSDDD Corporate Sustainability Due Diligence Directive
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Duurzame financiering
ESG-data
EU Taxonomy Regulation
EU Taxonomy
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Beperkte ESG-data
Ondersteuning en markttoegang
Beperkte ESG-data
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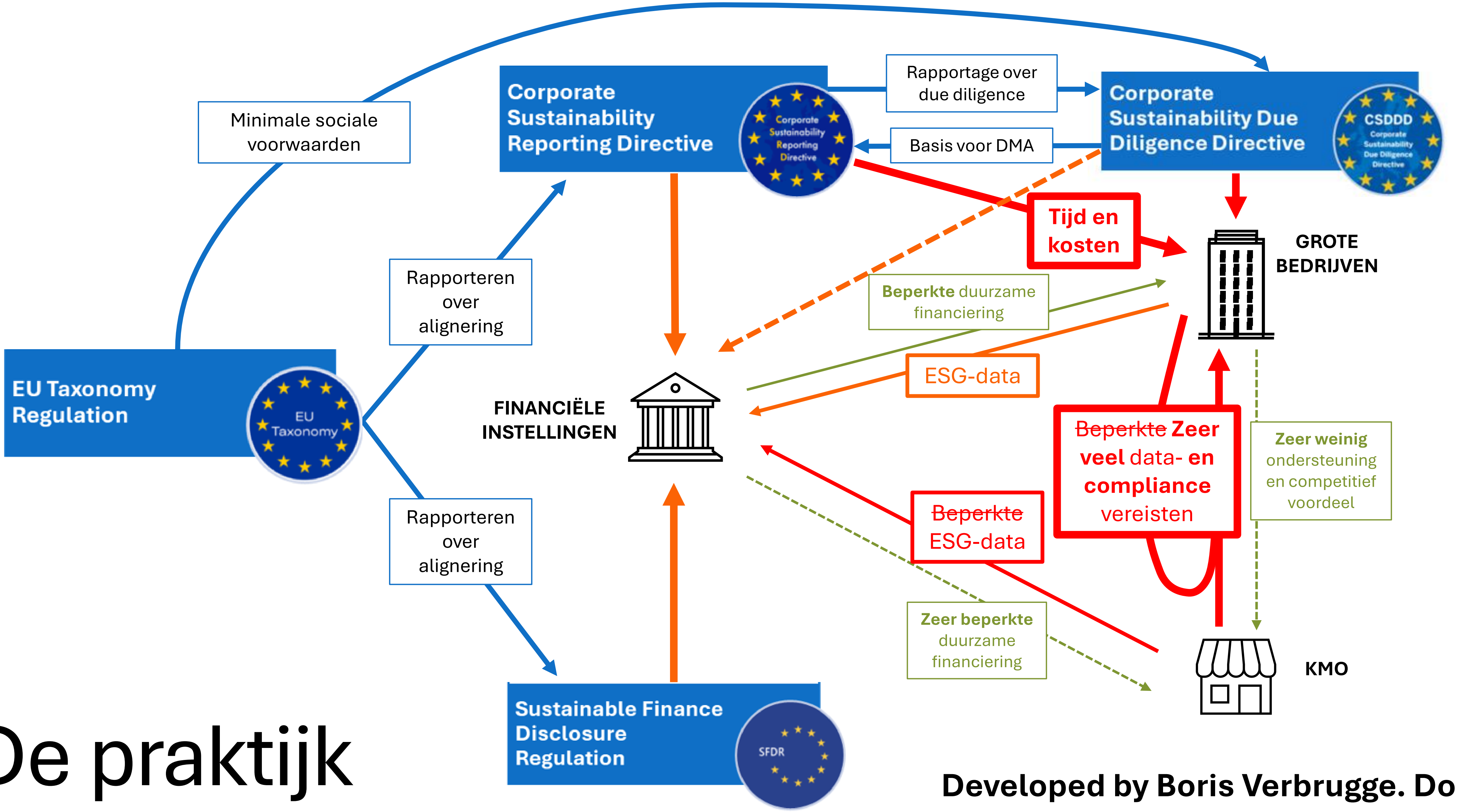
Duurzame financiering
KMO
Sustainable Finance Disclosure Regulation
SFDR

De theorie: waarborgen voor KMO’s

Rapporteringsstandaarden mogen **géén** rapporteringsverplichtingen omvatten die zouden vereisen dat KMO’s in de waardeketen informatie aanleveren die verder gaat dan de VSME

- Ondernemingen moeten **gerichte en proportionele steun verlenen aan KMO’s**, bijvoorbeeld via capaciteitsopbouw, training, financiële steun, of garanties op het vlak van sourcing
- De kosten die gepaard gaan met maatregelen om naleving te verifiëren door KMO’s in de waardeketen (bv. audits) **dienen gedragen te worden door de grote onderneming**
- Waar relevant dienen bedrijven hun aankooppraktijken aan te passen, en nieuwe aankooppraktijken te ontwikkelen die **bijdragen aan het inkomen van leveranciers**.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~~Beperkte~~ Zeer veel data- en compliance vereisten
Zeer weinig ondersteuning en competitief voordeel
~~Beperkte~~ ESG-data
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De praktijk

CSRD fact check

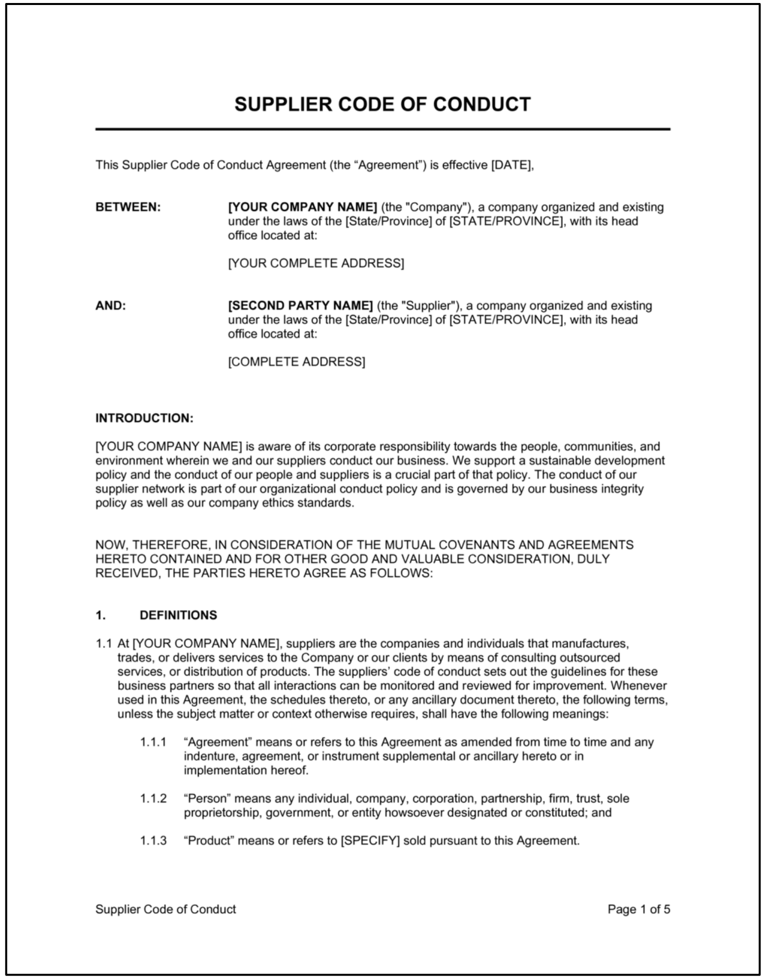
1) “Je moet rapporteren over 1200 datapunten”
2) “Zonder een degelijk klimaattransitieplan kan je niet voldoen aan de CSRD”
3) “Je stakeholders betrekken bij de voorbereiding van je CSRD-rapport is verplicht”
4) “De CSRD laat je geen andere keuze dan complexe vragenlijsten uit te sturen naar leveranciers”
5) “De dubbele materialiteitsanalyse vereist berekeningen van de ernst en waarschijnlijkheid van duurzaamheidsimpacts”
6) “Als beursgenoteerde onderneming zou je toch minstens drie duurzaamheidstopics moeten behandelen in je duurzaamheidsverslag”

CSRD fact check

1) “Je moet rapporteren over 1200 datapunten” **Onjuist**
2) “Zonder een degelijk klimaattransitieplan kan je niet voldoen aan de CSRD” **Onjuist**
3) “Je stakeholders betrekken bij de voorbereiding van je CSRD-rapport is verplicht” **Onjuist**
4) “De CSRD laat je geen andere keuze dan complexe vragenlijsten uit te sturen naar leveranciers” **Grotendeels onjuist**
5) “De dubbele materialiteitsanalyse vereist berekeningen van de ernst en waarschijnlijkheid van duurzaamheidsimpacts” **Onjuist**
6) “Als beursgenoteerde onderneming zou je toch minstens vier materiële topics moeten behandelen in je duurzaamheidsverslag” **Onjuist**


The future
of European
competitiveness
2024
European Commission
“The EU’s sustainability reporting and due diligence framework is a major source of regulatory burden (...) it entails a major compliance cost for companies in the EU (...) ***and risks of overcompliance (e.g. over-reporting) exist across the value chain.”***

Heel wat vragen en eisen in B2B-relaties zijn géén (direct) gevolg van wetgeving, wél van vrijwillige engagementen



SUPPLIER CODE OF CONDUCT

This Supplier Code of Conduct Agreement (the "Agreement") is effective [DATE],

BETWEEN: **[YOUR COMPANY NAME]** (the "Company"), a company organized and existing under the laws of the [State/Province] of [STATE/PROVINCE], with its head office located at:

[YOUR COMPLETE ADDRESS]

AND: **[SECOND PARTY NAME]** (the "Supplier"), a company organized and existing under the laws of the [State/Province] of [STATE/PROVINCE], with its head office located at:

[COMPLETE ADDRESS]

INTRODUCTION:

[YOUR COMPANY NAME] is aware of its corporate responsibility towards the people, communities, and environment wherein we and our suppliers conduct our business. We support a sustainable development policy and the conduct of our people and suppliers is a crucial part of that policy. The conduct of our supplier network is part of our organizational conduct policy and is governed by our business integrity policy as well as our company ethics standards.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS AND AGREEMENTS HERETO CONTAINED AND FOR OTHER GOOD AND VALUABLE CONSIDERATION, DULY RECEIVED, THE PARTIES HERETO AGREE AS FOLLOWS:

1. DEFINITIONS

1.1 At [YOUR COMPANY NAME], suppliers are the companies and individuals that manufactures, trades, or delivers services to the Company or our clients by means of consulting outsourced services, or distribution of products. The suppliers' code of conduct sets out the guidelines for these business partners so that all interactions can be monitored and reviewed for improvement. Whenever used in this Agreement, the schedules thereto, or any ancillary document thereto, the following terms, unless the subject matter or context otherwise requires, shall have the following meanings:

1.1.1 "Agreement" means or refers to this Agreement as amended from time to time and any indenture, agreement, or instrument supplemental or ancillary hereto or in implementation hereof.

1.1.2 "Person" means any individual, company, corporation, partnership, firm, trust, sole proprietorship, government, or entity howsoever designated or constituted; and

1.1.3 "Product" means or refers to [SPECIFY] sold pursuant to this Agreement.

Supplier Code of Conduct Page 1 of 5

SMETA

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Heineken wil klimaatneutraal zijn in 2040: 'Als leveranciers op het station blijven staan, rijdt onze trein verder'

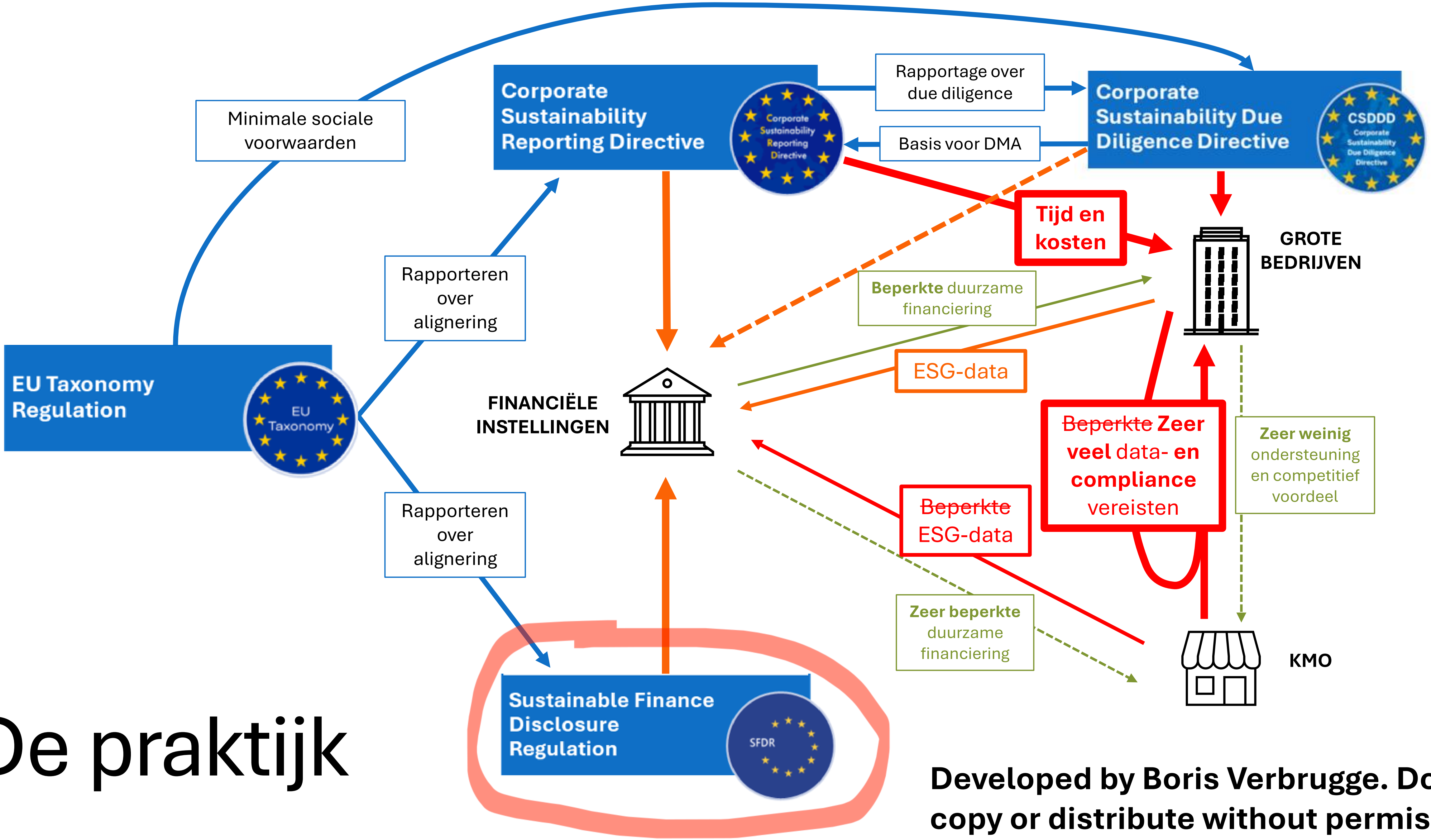
Vereenvoudiging: zekerǃ Maar be careful what you wish for…

By 2030, our ambition is to play our full part in contributing to a fair and equal society by respecting and promoting human rights across the value chain and contributing to resilient societies.

The BMW Group is committed to upholding environmental and social standards across our supplier network. This includes a particular focus on human rights, the associated environmental standards and our own ethical principles. A key point is the management of raw materials, where our priority is to ensure responsible extraction. Another important factor influencing human rights and the environment is the circular economy – because that will help make us less reliant on primary raw materials.

Albert Heijn is onderdeel van Ahold Delhaize. Ahold Delhaize onderschrijft de regels van de UN Guiding Principles on Business and Human Rights op het gebied van due diligence en is voorstander van een Europese wet die bedrijven verplicht onderzoek te doen naar mensenrechten en milieu kwesties. Ahold Delhaize heeft in 2021 een Human Rights Due diligence aanpak gepubliceerd die consistent is met de OESO Due Diligence-richtlijnen voor verantwoord zakelijk gedrag. Deze aanpak en het beleid van Ahold Delhaize is een belangrijke basis voor Albert Heijn.

De praktijk



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Spain springs to defence of Green Deal reporting rules

In a letter seen by Euractiv, Spain says they want to ease burdens for business, but that the most important thing is to "unlock capital flows forward the green transition."

Climate lawsuits build as a Latin American court hears largest case ever

By Jake Spring

May 29, 2024 4:48 PM GMT+2 · Updated 9 months ago

China Releases ESG Reporting Standards for Businesses

June 20, 2024Posted by China BriefingWritten by Giulia Interesse

Reading Time: 6 minutes

China released a new set of ESG Reporting Standards, aiming to establish a mandatory, ISSB-aligned reporting system by 2030, with key standards introduced by 2027. These efforts seek to standardize ESG reporting, enhance transparency, and support sustainable development goals nationwide.

January 21, 2025

ARTICLE

Mandatory supply chain due diligence: Canada pledges sweeping reforms to forced labour and child labour laws

Germany: NGOs file complaint under Supply Chain Act against two supermarket chains over alleged labour rights abuses on plantations in Ecuador and Costa-Rica

ESG: first penalty under Norwegian Transparency Act shows direction of travel

Joanne Harris Tuesday 26 November 2024

De paradox? Vereenvoudiging kan ook zorgen voor meer complexiteit