

# Sustainability in international business: demonstrate your sustainability performance (2)

## Deep Dive 1 – Sustainability and storytelling as differentiators in international business



**FORWARD-INC**  
NEWCOMERSFORWARD.COM

Globally Cool

# Agenda



1. Recap
2. Which standard to choose?
3. Buyer requirements and codes of conduct
4. The legislation wave
5. Key EU sustainability directives
6. Steps SMEs can take
7. Homework

# Recap

Nothing new

Moral and legal obligation

Business model  
Creation of  
Shared Value

ESG dimensions

Communicate  
your story

Compliance with  
standards and  
codes of  
conduct

A young woman with long dark hair, wearing a light green cardigan over a white t-shirt and a black headset with a microphone, is sitting at a wooden desk in a bright, modern office. She is smiling and looking at a laptop screen. On the desk in front of her are an open notebook, a small potted plant, and a glass jar containing pens. The background shows large windows with a view of a city street and other office furniture.

**Which standard to choose?**

# Identifying relevant standards and actions: a market research approach

- What do importers request?
- What do other suppliers do?

Relevant resources:



CBI  
*Ministry of Foreign Affairs*

[www.cbi.eu](http://www.cbi.eu)



raise



[www.standardsmap.org](http://www.standardsmap.org)



Government of the Netherlands

Home

Market information

Projects

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Events

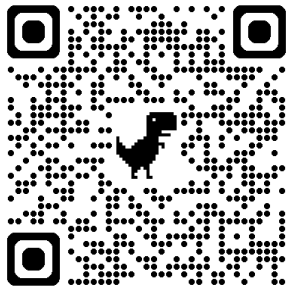
About CBI

FAQ



**CBI**  
Transforming Trade Together

[www.cbi.eu](http://www.cbi.eu)



## Welcome to CBI

CBI supports the transition towards inclusive and sustainable economies. We help small and medium-sized enterprises (SMEs) strengthen their economic, social and environmental sustainability. We do this by helping them export products and services to Europe and regional markets.

### Export to Europe

Do you want to export your product to Europe? We can help you with training and coaching.

[Learn more](#)

### Market information

Read our market studies for information that helps you export to Europe.

[Learn more](#)

### Import opportunities

Information and assistance for European importers who want to find opportunities in developing countries.

[Learn more](#)

### Collaborate with us

Information for business support organisations and experts that want to work with CBI.

[Learn more](#)

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## Market information

Do you want to export your product to Europe? Doing market research is the first step. To help you, we have done research on important questions about the European market. Per sector and product group, you will find important market information. Enter the European market with confidence.

### Search

Enter search terms to find market research

 Apparel

 Coffee

 Honey

 Grains, Pulses and Oilseeds

 Natural Ingredients for Cosmetics

 Outsourcing (ITO/BPO)

 Spices and Herbs

### Digital tools for EUDR compliance


- [Digital solutions factsheet](#): How to collect and manage the info buyers need;
- [EUDR compliance case studies](#): Digital tools - user stories;
- [Digital solutions longlist](#): An overview of tools and providers for comparison.

### Stay informed

Want to be the first to know about new publications?

[Subscribe to our newsletter](#)


 Cocoa and Cocoa Products

 Fresh Fruit and Vegetables

 Home Decoration and Home Textiles

 Natural Food Additives

 Natural Ingredients for Health Products

 Processed Fruit and Vegetables and Edible Nuts

 Tourism

Intelligence on

- market trends
- opportunities
- market entry
- required standards
- **sustainability tips**

# Exporting home decoration and home textiles to Europe

The European market for home decoration and home textile products is growing. A large share of imported goods is from developing countries. There are many opportunities in the mid to high-end markets. Products that add value have more opportunities across the sector.

Millennials (Generation Y) are becoming the largest consumer group in Europe. They value sustainability. Millennials look for brands that make the world a better place through social and environmental responsibility.

Read our market information and tips carefully. They can help you export home decoration and home textiles to the European market.

[Find market research in our database](#)

## Stay informed

Want to be the first to know about new publications?

[Subscribe to our newsletter](#)

## Sector Studies

- › [What is the demand?](#)
- › [Which trends offer opportunities?](#)
- › [What requirements should your product comply with?](#)
- › [Trend analysis Home Decoration and Home Textiles](#)



## Which European home decoration and home textiles should you target?

This infographic provides you an overview of different products in the home decoration and home textiles sector.

[Go to the infographic](#)

## Home Decoration

- › [Basketry](#)
- › [Candles](#)
- › [Candle Holders](#)
- › [Ceramic Dinnerware](#)
- › [Christmas Tree Decoration](#)
- › [Cutlery](#)
- › [Decorative Lighting](#)
- › [Decorative Objects](#)
- › [Easy Chairs](#)

## Home Decoration

- › [Notebooks](#)
- › [Occasional Furniture](#)
- › [Plant Pots](#)
- › [Salad Sets](#)
- › [Soap](#)
- › [Teaware](#)
- › [Trays](#)
- › [Vases](#)
- › [Watering Cans](#)
- › [Work and School Bags](#)

## Garden

- › [Birdhouses](#)
- › [Garden Furniture](#)
- › [Hammocks](#)
- › [Outdoor Games and Toys](#)
- › [Pet Furniture](#)
- › [Picnic Baskets](#)

## Home Textile

- › [Bed Textiles](#)
- › [Blankets and Throws](#)
- › [Carpets of Natural Materials](#)
- › [Cushion Covers](#)
- › [Hammam Towels](#)
- › [Handwoven Rugs](#)
- › [Ready-Made Curtains](#)
- › [Table and Kitchen Linen](#)
- › [Travel Accessories](#)

## Sustainability and Social Responsibility

- › [Tips to go green](#)
- › [Sustainability in HDHT](#)
- › [Tips to become socially responsible](#)
- › [Relevant social certifications](#)
- › [The impact of the EU Green Deal](#)

## Building your Business

- › [Tips to find buyers](#)
- › [Alternative distribution channels in HDHT](#)
- › [Tips to do business](#)
- › [How to prepare for \(post\) coronavirus trends in Europe](#)
- › [Tips to go digital](#)
- › [Market channels and segments in](#)
- › [Tips to organise your export](#)

# 8 tips on how to go green in the home decoration and home textiles sector

📅 Last updated: 31 July 2025

🕒 Takes 24 minutes to read

Environmental sustainability is becoming a key requirement in the European market for home decoration and home textiles (HDHT). Consumers, businesses and governments increasingly demand environmentally friendly ('green') practices throughout the value chain. To stay competitive in this market, you must do what you can to become greener.

## Contents of this page

1. [Sustainability is becoming a must - be ready](#)
2. [Focus on the stages in your product lifecycle that you can control](#)
3. [Explore your options for material innovations](#)
4. [Manage the risks in your green innovation process](#)
5. [Prepare for new and updated European green legislation](#)
6. [Use voluntary standards and certifications to prove your green performance](#)
7. [Specify your green principles in your Code of Conduct](#)
8. [Look for funding, investors and partners that can help you become greener](#)

## 1. Sustainability is becoming a must - be ready

Sustainability is quickly becoming part of core consumer needs, also in HDHT. The majority (>65%) of consumers in Europe's leading HDHT markets [believe that leading a sustainable lifestyle is important](#) 📊. For example, most British adults [prefer their HDHT products to be made sustainably](#) 📊 and are willing to pay a bit more for this. Especially younger generations care about sustainability, and they express this by buying products that contribute to a better world. To appeal to the European market, now and in the future, you need to be sustainable.

Being green plays an important role in this, although true sustainability is a combination of:

- People: social aspects;
- Planet: environmental aspects;
- Profit: aspects like affordability, marketability, productivity and up-scalability of your sustainable offer.

Share this on: [in](#) [f](#) [✉](#) [wh](#)

## Search

Enter search terms to find market research

[Download this research](#)

## Do you have questions about this research?

[Ask your question](#)

“

Sustainability starts with the design: we aim to develop and sell timeless pieces, which should be for life. Even if you would like something else, you can resell it ('antiques to be'). We are fiercely against cheap, throw-away products.

Jo Plismy, Owner, Gong 📍

”

“

Although it differs per chain, the production of raw materials is often the main source of a product's CO2 emissions. Transport usually has a relatively modest impact on manufactured HDHT products.

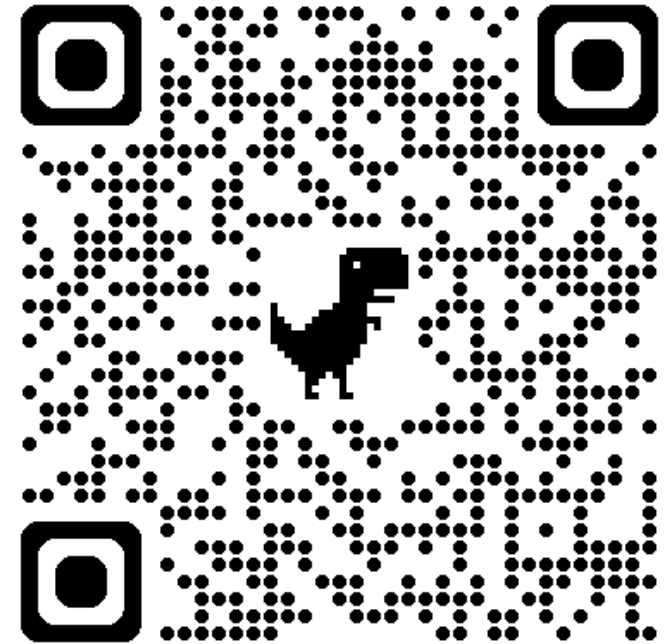
Mark Huis in 't Veld, Carbon Advisor, [Climate Neutral Group](#) 📍

”

European legislation is also moving towards increased sustainability, making it a must rather than an option. You need to

# Assignment CBI

1. Go to [cbi.eu](https://cbi.eu)
2. Select from the menu: [Market Information](#)
3. Select from the list: [Processed fruits and vegetables and edible nuts](#)
4. Scroll down until the section [Sustainability and Social Responsibility](#)
5. Select: [Tips to go green](#)
6. List at least 1 of the tips in the [Chat](#)



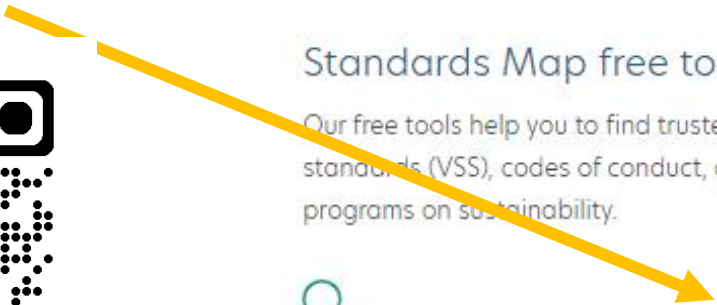
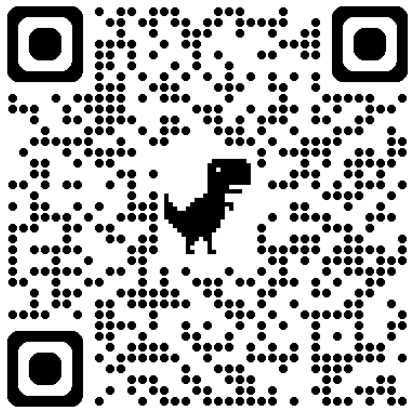
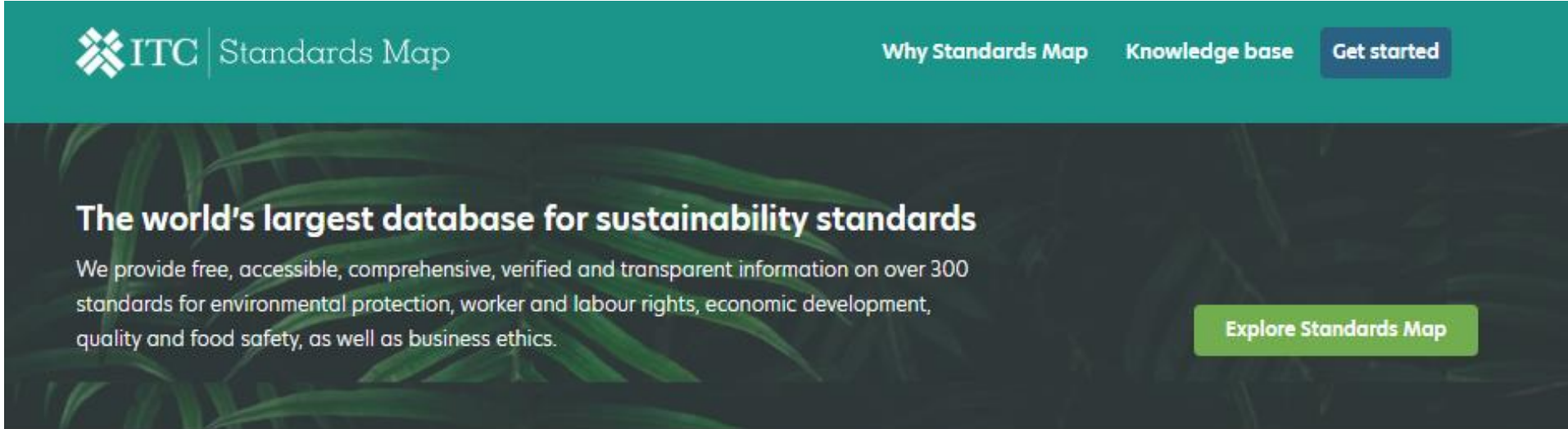
[cbi.eu](https://cbi.eu)



# Comparing standards: Standards Map

Standardsmap.org

Many standards overlap – comparisons are given in StandardsMap



## Standards Map free toolkit

Our free tools help you to find trusted and neutral information about voluntary sustainability standards (VSS), codes of conduct, audit protocols, reporting frameworks and company programs on sustainability.



### Identify standards

Review 300+ standards by product, sector, area or focus and more



### Compare

Compare up to 4 standards side by side across 1650+ criteria



### Monitor trends

Make informed decisions regarding production trends among standards



### Self-assess

See where you're at in your standard compliance process and assess your business for sustainability readiness

How this works →

# Compare

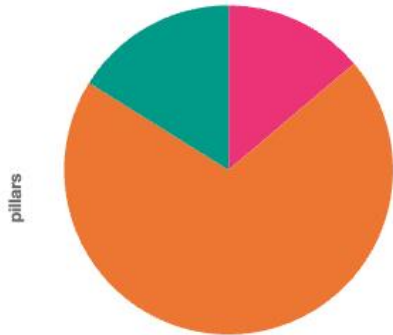
Select at least one standard ...

amfori BSCI ⊗ Fairtrade International - Agricultural Standards ⊗ ...

What would you like to compare?

Requirements

Show Pillars ▾ View Chart (simplified) ▾ Criteria coverage Not applicable Criteria proportion by Sustainability Area ▾

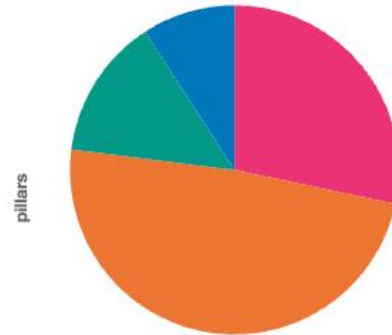


Environment Social Management and Ethics Quality

Generated by ITC Standards Map [Source](#)

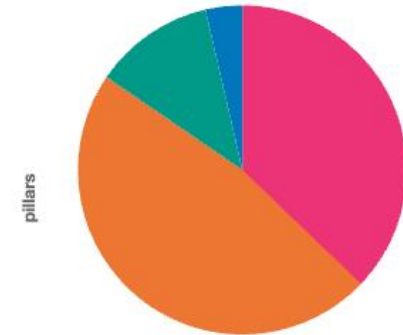


Fairtrade International - Agricultural Standards



Environment Social Management and Ethics Quality

Generated by ITC Standards Map [Source](#)


















Environment Social Management and Ethics Quality

Generated by ITC Standards Map [Source](#)

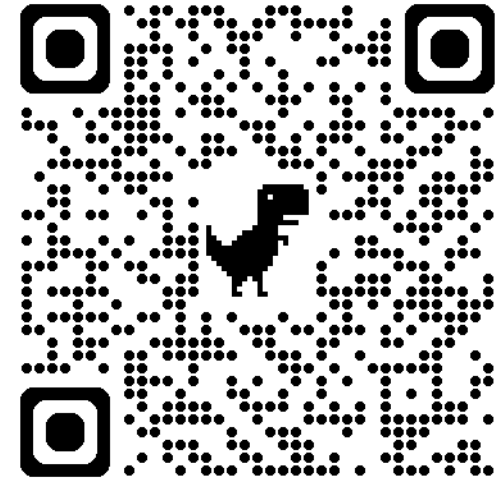
Compare the full criteria list and access in-depth information

Switch to Table (advanced)

			
<b>Environment</b> 			
<b>Biodiversity</b> 			
<b>Criteria and practices on the clearing of land with fire or explosives</b>	 <b>Not covered</b>	 <b>Not covered</b>	 <b>Time to comply:</b> <i>Immediate</i> <b>Criticality:</b> <i>Major</i> <b>Explicit:</b> <i>yes</i> <b>Excerpt</b> 6.4.6 Fire is not used for preparing or cleaning fields, except when specifically justified in the IPM plan.  <a href="#">More Info +</a>
<b>Other criteria on biodiversity</b>	 <b>Not covered</b>	 <b>Time to comply:</b> <i>Within 3 years</i> <b>Criticality:</b> <i>Minor</i> <b>Explicit:</b> <i>yes</i> <b>Excerpt</b> HL: 4.6 Biodiversity 4.6.5 NEW 2011 Biodiversity plan (Within 3 years/ Minor) Your company participates...  <a href="#">More Info +</a>	 <b>Time to comply:</b> <i>Immediate</i> <b>Criticality:</b> <i>Major</i> <b>Explicit:</b> <i>yes</i> <b>Excerpt</b> 6.4.3 Producers do not intentionally introduce or release invasive species. Producers do not dispose of...  <a href="#">More Info +</a>
<b>Forest</b> 			
<b>Forestry issues: general principle</b>	 <b>Time to comply:</b> <i>Within 1 year</i> <b>Criticality:</b> <i>Major</i>	 <b>Not covered</b>	 <b>Time to comply:</b> <i>Immediate</i> <b>Criticality:</b> <i>Deal-breaker</i>

# Assignment Standardsmap

1. Go to [standardsmap.org](https://standardsmap.org)
2. Compare ETI and Amfori BSCI by [sustainability area](#) and [criticality](#) (view charts)
3. What is your initial conclusion? Please share in [the chat](#)



[standardsmap.org](https://standardsmap.org)

# ETI Base Code



The ETI Base Code is an internationally recognised set of labour standards based on ILO conventions. It is used by ETI members and others to drive improvements in working conditions around the world.

[www.ethicaltrade.org](http://www.ethicaltrade.org)



Employment is freely chosen



Freedom of association and the right to collective bargaining are respected



Working conditions are safe and hygienic



Child labour shall not be used



Living wages are paid



Working hours are not excessive



No discrimination is practised

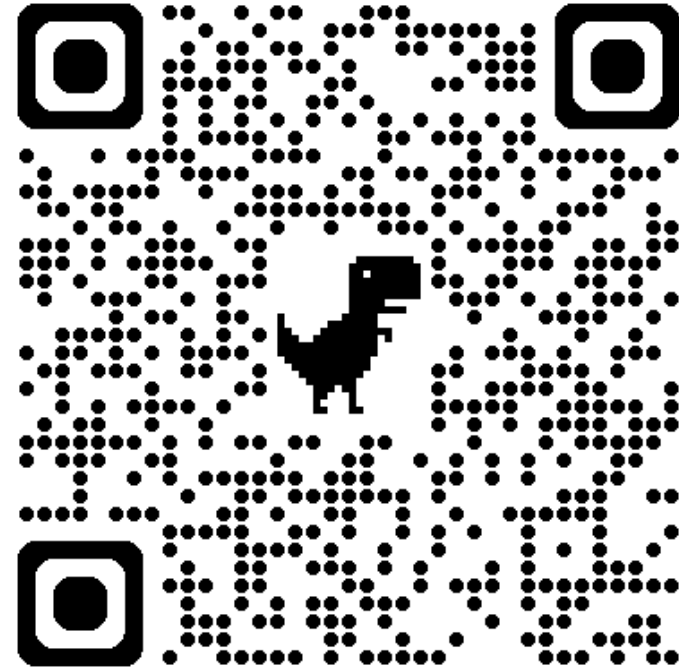


Regular employment is provided



No harsh or inhumane treatment is allowed

For human rights, for better business



[www.ethicaltrade.org](http://www.ethicaltrade.org)

The basis for the social domain

Download the ETI base code with all details



Starting point



# Leading buyers and their supplier codes of conduct

# What is required?

Supplier of fresh produce to leading supermarket chains



- ▶ The Greenery is a signatory to the Sustainable Business Initiative covenant. This means that, when we buy products from countries that are considered to be high-risk on social grounds... [the] companies must at least participate in BSCI, Fair Trade, ETI/SMETA, Fair for Life, SIZA, SA8000 or the Rainforest Alliance.”
- ▶ <https://www.thegreenery.com/en/sustainability>

## National law & beyond

### Compliance

Laws and legal protections play an important role in protecting human rights and the environment. We are committed to complying with the law and we require that every Supplier complies with all applicable laws and regulations in the countries in which they operate. But we also recognize that sufficient legal protections are not universal. In some cases, our Principles may require more than the law in a specific jurisdiction requires. In those cases, Suppliers must comply with our Principles.

ation, we expect Suppliers to meet all contractual requirements, including additional sustainability-related requirements of the brands.

### Monitoring and non-compliance

We recognize the importance of continued compliance with these Principles and we will work with our Suppliers to respect any applicable legal restrictions or standards, with the goal of continuous improvement of the level of business ethics, respect for human rights and environmental performance.

So what does that mean in practice? Our brands require either amfori Business Social Compliance Initiative (BSCI) audit reports or audit reports or certificates that are equivalent to amfori BSCI from all production locations in high-risk countries that supply own-brand products. Ahold Delhaize's social compliance program targets the "last stage of production." For social compliance, that means that we look beyond the first-tier Suppliers and focus our requirements on the stage that involves labor to produce or process the final product. For unprocessed fruit and

## Amfori BSCI audit (or equivalent)

vegetables, the last stage of production is at the farm and packing station levels. The last stage of production excludes (re-) packing in a non-high-risk country.

In addition, if Ahold Delhaize or one of its brands has reasonable grounds to believe that there is an increased risk of non-compliance with the Standards, they may also require a social audit report, certificate or another form of assurance. That can, for example, be related to a specific allegation by an NGO or in the media, to a partnership or initiative that a brand is engaged in, or

to the broader risk profile of each of our brands

If a social compliance

serious compliance such as child labor (including lack of protection for young workers), forced or bonded labor, or life-threatening health & safety situation, the Supplier must immediately inform Ahold Delhaize and its relevant brands. The same applies if a Supplier becomes aware of a breach of the Standards of Engagement or is subject to an allegation of a breach. We expect our Suppliers to perform a thorough investigation, take appropriate corrective measures and develop an effective remediation plan. We also expect Suppliers to fully cooperate with – and provide all relevant information to – Ahold Delhaize and its relevant brands, so that the actions taken by the Supplier can be assessed.

If a social compliance audit or investigation identifies a "deal-breaker", the brand will initially suspend their relationship with that Supplier and work with the Supplier to get the violation or adverse impact remediated. Only if a Supplier is unable or unwilling to remediate its non-compliance within a reasonable timeframe, will the brand ultimately terminate its relationship with that Supplier.



### Critical Commodities

In addition to the social compliance program, Ahold Delhaize has global targets in place to ensure that seven raw materials – or "critical commodities" as we call them – for our own-brand products are 100% certified by 2025: coffee, tea, cocoa, palm oil, soy, wood fiber and seafood. An overview of the guidelines and standards for these commodities is available on Ahold Delhaize's website.

The commodities that we have identified as critical are linked to major environmental and social issues such as deforestation, child labor, forced labor, illegal fishing and overfishing. The certifications we work with are one

way for suppliers to demonstrate their commitment to sustainable production. A non-exhaustive list of reputable certifications per commodity are as follows:

- Soy: [Roundtable for Responsible Soy \(RTRS\)](#)
- Palm oil: [Roundtable for Sustainable Palm Oil \(RSPO\)](#)
- Coffee, Tea and Cocoa: [Rainforest Alliance](#) or [Fairtrade](#)
- Wood fiber: [Forest Stewardship Council \(FSC\)](#)
- Seafood: [Marine Stewardship Council \(MSC\)](#) or [Aquaculture Stewardship Council \(ASC\)](#)

### Training for Suppliers

Because we recognize that improving labor standards in the supply chain is a responsibility we share with our Suppliers, and because our brands have resources and expertise that may not be available to smaller Suppliers, our brands work with selected Suppliers to support them in improving their processes and working conditions. Examples include Albert Heijn's collaboration with Suppliers in the Albert Heijn Foundation and programs established by Alfa Beta, Delhaize Serbia, Mega Image and Super Indo to help their local Suppliers meet our global requirements.

In addition to partnerships and collaboration, there are many options

available for Suppliers – both online and in person – to learn more about social and environmental due diligence, labor and environmental standards, how to implement effective programs and what to expect during an audit. The [amfori Academy](#) is just one of the platforms available to Suppliers and offers a wide range of online and offline learning tools for Suppliers on their platform. [Sedex](#) also offers multiple training opportunities, and so do programs like [Rainforest Alliance](#) and [Fairtrade](#). If you are interested in learning more, you can use the links above to explore the offering or contact the relevant standard-setting organization.

Standards of engagement aligned with UN declaration of Human Rights, ILO Conventions and amfori BSCI incl. environment

<https://www.aholddelhaize.com/media/cyif330c/standards-of-engagement-v-4-0-final.pdf>





Social commitment charter aligned with UN declaration of Human Rights, ILO Conventions, OECD Guidelines, incl. environment



## SUPPLIER OBLIGATIONS

All suppliers commit to comply with the following principles.

They also commit to ensuring that their own suppliers and subcontractors comply with these same principles.

### 1. Prohibition of Forced, bonded, indentured and prison Labour

1.1 All work must be conducted on a voluntary basis, and not under threat of any penalty or sanctions.

1.2 The use of forced or compulsory labour in all its forms, including prison labour when not in accordance with Convention 29, is prohibited.

1.3 Suppliers shall not require workers to make deposits/financial guarantees and shall not retain identity documents (such as passports, identity cards, etc.), nor withhold wages outside a legal contractual agreement.

1.4 Bonded labour is prohibited. Suppliers shall not use any form of bonded labour nor permit or encourage workers to incur debt through recruitment fees, fines, or other means.

1.5 Indentured labour is prohibited. Suppliers shall respect the right of workers to terminate their employment after reasonable notice. Suppliers shall respect the right of workers to leave the workplace after their shift.

### 2. Prohibition of Child Labour

2.1 Suppliers shall comply with:

- i) the national minimum age for employment;
- ii) or the age of completion of compulsory education;
- iii) or any otherwise specified exceptions;

and shall not employ any person under the age of 15, whichever of these is higher. If however, local minimum age law is set at 14 years of age in accordance with developing country exceptions under ILO Convention 138, this lower age may apply, provided that special protection measures are taken.

2.2 Suppliers shall not recruit child labour nor exploit children in any way. If children are found to be working directly or indirectly for the supplier, the latter shall seek a sensitive and satisfactory solution that puts the best interests of the child first.



Social commitment charter aligned with UN declaration of Human Rights, ILO Conventions, OECD Guidelines, incl. environment



### **3. Respect for Freedom of association and effective recognition of the right to collective bargaining**

3.1 Workers have the right to join or form trade unions of their own choosing and to bargain collectively, without prior authorization from suppliers' management. Suppliers shall not interfere with, obstruct or prevent such legitimate activities.

3.2 Where the right to freedom of association and collective bargaining is restricted or prohibited under law, suppliers shall not hinder alternative forms of independent and free workers representation and negotiation, in accordance with international labour standards.

3.3 Suppliers shall not discriminate against or otherwise penalise worker representatives or trade union members because of their membership in or affiliation with a trade union, or their legitimate trade union activity, in accordance with international labour standards.

3.4 Suppliers shall give worker representatives access to the workplace in order to carry out their representative functions, in accordance with international labour standards.

### **4. Prohibition of Discrimination, harassment and abuse**

4.1 Suppliers shall respect equal opportunities in terms of recruitment, compensation, access to training, promotion, termination or retirement.

4.2 Suppliers shall not engage in, support or tolerate discrimination in employment including recruitment, hiring, training, working conditions, job assignments, pay, benefits, promotions, discipline, termination or retirement on the basis of gender, age, religion, marital status, race, caste, social background, diseases, disability, pregnancy, ethnic and national origin, nationality, membership in worker organizations including unions, political affiliation, sexual orientation, or any other personal characteristics.

4.3 Suppliers shall treat all workers with respect and dignity.

4.4 Suppliers shall base all terms and conditions of employment on an individual's ability to do the job, not on the basis of personal characteristics or beliefs.

4.5 Suppliers shall not engage in or tolerate bullying, harassment or abuse of any kind.

4.6 Suppliers shall establish written disciplinary procedures and shall explain them in clear and understandable terms to their workers. All disciplinary actions shall be recorded.

### **5. Health and safety**

Provisions under Health and Safety shall be further defined to cater for specific conditions and related hazards pertaining to different industries, in accordance with the relevant applicable Health & Safety principles:

5.1 Suppliers shall provide safe and clean conditions in all work and residential facilities and shall establish and follow a clear set of procedures regulating occupational health and safety.

5.2 Suppliers must take adequate steps to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. Appropriate and effective personal protective equipment shall be provided as needed.

5.3 Suppliers shall provide access to adequate medical assistance and facilities.



Social commitment charter aligned with UN declaration of Human Rights, ILO Conventions, OECD Guidelines, incl. environment



## 8. Ethics

8.1 Supplier shall commit to carrying out its activities in strict accordance with the law.

8.1.1 Implementation and compliance with national and international regulations in place in all the countries where it operates.

8.1.2 Avoid any illegal activity, behaviour or agreement.

8.1.3 Respect regulations regarding intellectual property and prohibition of any type of counterfeit.

8.2 Prohibition of any obstacle to competition law

8.2.1 Prohibition of any price-fixing agreement or any unfair practice hindering the free exercise of competition

8.2.2 Avoidance of any situation where the supplier is economically dependent on CARREFOUR.

8.3 Preventing conflicts of interest

8.3.1 Avoidance of any situation in which the decision or assessment of any employee can be influenced or altered from their independence and integrity because of personal considerations.

8.4 Supplier must reject any act of corruption

8.4.1 Prohibition of any kind of payment, direct or indirect, to CARREFOUR's employees involved in the purchasing process or likely to influence the sales of products or services.

8.4.2 Prohibition of any payment to public officials in exchange of an undue advantage.

8.5 Suppliers shall guaranty confidentiality

8.5.1 Any information disclosed by CARREFOUR must be deemed as confidential in relation to other current or potential clients of the supplier, and its own suppliers, providers or subcontractors.

8.5.2 Information provided shall only be used in the framework of the agreed business relationship.

8.5.3 Suppliers must ensure the proper implementation of and strict compliance with the confidentiality agreements by its employees or any involved stakeholder.

## 9. Protection of the environment (Natural environment and resources)

9.1 The supplier shall comply with national and international regulation and possess the corresponding and up to date administrative documents on its sites.

9.2. The supplier must prevent any pollution through risk analysis and implementation of adequate prevention means including for water and chemical products management.

9.3. The supplier must minimize the impact of its activity on the environment through impact assessment and process



Social commitment charter aligned with UN declaration of Human Rights, ILO Conventions, OECD Guidelines, incl. environment



## CONTROLS AND SUPPORT

The supplier commits to collaborate with the control methodology:

- Preliminary visit by CARREFOUR teams: before any collaboration begins and in order to observe production conditions first-hand, CARREFOUR may undertake a visit on the production lines with external observers if necessary. A report will be issued which will assess the supplier's compliance with the obligations contained in the Charter herein. During this visit, the Charter and the control methodology will be presented to and discussed with the supplier.
- Before any product is ordered and throughout the business relation, external audits on the respect of all or part of the Charter's commitments are carried out in the production facilities of the supplier by independent audit firms selected by CARREFOUR. Controls are unannounced.
- The costs of the initial and follow-up audits will be charged to the supplier.
- The supplier agrees to communicate the Charter's content in the most appropriate way to all its employees including any unions present in the company. When applicable, he accepts the amfori-BSCI code of conduct and its terms of implementation.
- Implementation of a corrective action plan within a defined and limited timeframe: monitoring visits are subject to a report, together with a corrective action plan that is discussed with the supplier and has to be implemented by the supplier. One or several re-audits may be organised to measure the implementation of the corrective action plan, depending of the severity of the actions required.
- Acceptance of unannounced visits by partners selected by CARREFOUR: The supplier authorises CARREFOUR, or any other person authorised by virtue of the internal and external audit mechanism defined by CARREFOUR, to carry out unannounced controls regarding the respect of the commitments undertaken through the signature of this Charter and the corrective action plan defined after the audits.
- The supplier accepts the organisation of capacity building sessions regarding human rights at work or environment for workers and management by local independent organisations selected by CARREFOUR or its partners.
- The supplier also commits to ensuring that the manufacturing stages considered as sensitive and performed outside the selected production site are controlled. He agrees to provide Carrefour with information (name, address,...) regarding all its own suppliers so as to ensure the transparency of the supply chain which was involved in the production of the product.
- The suppliers must identify and manage its main environmental impacts (energy, water, chemical products, waste...)

Failure by the Supplier to comply with any of its obligations under the present Charter shall result in the immediate termination of commercial relations with the production site where the breach was noticed or the immediate and automatic termination of the General Terms of Supply by CARREFOUR and shall, as applicable, be the subject of damages and interests which may be claimed from the



Similar but stronger focus on due diligence requirements following legislation in Germany

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## I. INTRODUCTION

As a leading international trade and tourism company, REWE Group is aware of its responsibility within the global chains of goods and services. We can only be successful as a business in the long term if the negative impacts of both our business activities and those of our suppliers are in harmony with people and the environment. Our goal is therefore to strengthen human and environmental rights and to prevent, minimise and remedy any violations. This commitment applies both to our own business activities and to our global supply chains and is set out in our Human Rights Policy (for more information, please see <https://www.rewe-group.com/de/presse-und-medien/publikationen/leitlinien/grundsatzerklaerung-menschenrechte/>).

We therefore also expect you, as our direct supplier (hereinafter referred to as 'Supplier'), to comply with the aforementioned principles.

The present REWE Group Code of Conduct (hereinafter referred to as 'CoC') serves as a cornerstone for the joint and effective implementation of these principles.

The CoC defines the expectations of REWE Group with regard to the protection of human rights and environmental protection in the supply chain, which you as a supplier must observe and comply with in doing business with REWE Group Companies.

As used in this CoC, the term "REWE Group Company" means REWE-ZENTRALFINANZ eG (hereinafter referred to as "RZF"), with its registered office in Cologne, Germany, as well as any company in which RZF, directly or indirectly, holds an interest of at least 50 per cent.

The CoC is based on the requirements of the German Supply Chain Due Diligence Act (LkSG). As a company obligated under the LkSG, REWE Group has established a comprehensive risk management system that covers the due diligence obligations of the LkSG. This Code of Conduct is an essential component of said risk management system. By incorporating the CoC into the business relationship with its suppliers, REWE Group fulfils the legal obligation to integrate its human rights strategy into the procurement

## 2.3 Information for REWE Group risk analysis

The Supplier acknowledges that REWE Group Companies are obliged to carry out a risk analysis in accordance with Sec. 5 LkSG. Upon request of any REWE Group Company, the Supplier shall promptly provide all information that is required by REWE Group (or a third party commissioned by it for this purpose) to carry out the risk analysis with regard to the Supplier (including repeatedly, insofar as repetition is required pursuant to Sec. 5(4) LkSG). If necessary, and for the same purpose, the Supplier shall also accept that employees or agents of REWE Group may inspect the Supplier's business premises.

## 2.4 Preventive measures at the Supplier's own operations

If a REWE Group Company, as part of its risk analysis pursuant to sec. 5 LkSG, identifies a risk in relation to the Supplier's business, the Supplier shall take appropriate preventive measures in relation to the human and/or environmental rights to which the risk relates, as soon as requested to do so by a REWE Group Company. For example, the Supplier shall in this case:

- instruct its responsible employees to participate in any training and further education offered by REWE Group Companies (or equivalent training arranged by the Supplier itself),
- accept that employees or agents of REWE Group or a third party may carry out appropriate checks at any operating site of the Supplier which might be affected by the risk and that they may inspect any documents of the Supplier that are relevant to the risk. Alternatively, REWE Group Companies may require the Supplier to submit to any recognised certification or audit system that ensures the implementation of independent and appropriate controls.

If a subsequent risk analysis reveals a substantially changed or substantially expanded risk profile, the aforementioned obligations arise again.

If the Supplier itself identifies a risk, it must take appropriate preventive measures independently and without being requested to do so.

## 2.5 Remedies for violations at the Supplier's own operations

If human rights or environmental rights have been violated at the Supplier's own operations or if such a violation is imminent, the Supplier shall report

this circumstance in accordance with Section 2.2 above and take prompt and appropriate remedial action to prevent or end the violation or to minimise the extent of the violation.

The Supplier shall prove to REWE Group (to RZF as a minimum) which measures it has taken in this respect when requested to do so.

If the nature of the violation is such that not all measures can be taken or become effective immediately, the Supplier shall immediately submit a plan and a concrete timetable for the outstanding measures and when they will become effective ("Corrective Action Plan") to REWE Group. REWE Group will provide the Supplier with appropriate support with preparing the Corrective Action Plan at the Supplier's request.

The Supplier shall review the effectiveness of all measures taken pursuant to this Section 2.5 one year later or earlier if there is a reason for this; if necessary, the Supplier shall adjust the measures appropriately. The Supplier shall report to REWE Group (to RZF as a minimum) on the findings of its review and any adjustments made, when requested to do so.

If the Supplier fails to comply with any of its obligations under this section 2.5, each REWE Group Company shall be entitled – without prejudice to its other rights – to suspend the business relationship with the Supplier until such time as the Supplier complies with its obligations.

## 2.6 Preventive and remedial measures in the Supplier's further supply chain

If factual indications suggest the possibility of a violation of human rights or environmental rights in the Supplier's further supply chain (i.e., at one of the Supplier's direct or indirect suppliers), or if such a violation has occurred, the supplier is obligated to report this circumstance to REWE Group in accordance with Section 2.2 above.

**When requested to do so by REWE Group, the Supplier shall promptly:**

- procure all information required by REWE Group (or a third party commissioned by it for this purpose) to carry out a risk analysis pursuant to Sec. 5 LkSG with regard to the supplier in question (including repeatedly, insofar as repetition is required pursuant to Sec. 5(4) LkSG), [followed by new paragraph with bullet point] do its best to impose appropriate preventive measures on the supplier in question, such as conducting of appropriate audits by employees of REWE Group or

# Pain points and how to resolve?

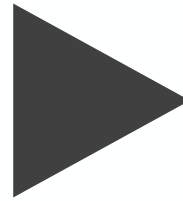




# The legislation wave



Company control of  
the supply chain



Legislation

# Trends in social responsibility



# THE FRONTRUNNER

## The European Green Deal

PROMOTING CLEAN ENERGY



INVESTING IN SMARTER, MORE SUSTAINABLE TRANSPORT

PROTECTING NATURE



STRIVING FOR GREENER INDUSTRY

FROM FARM TO FORK



ELIMINATING POLLUTION

LEADING THE GREEN CHANGE GLOBALLY



ENSURING A JUST TRANSITION FOR ALL

MAKING HOMES ENERGY EFFICIENT



FINANCING GREEN PROJECTS



#SOTEU  
#EUGreenDeal  
#GreenRecovery



#SOTEU  
#EUGreenDeal  
#GreenRecovery



#SOTEU  
#EUGreenDeal  
#GreenRecovery



#SOTEU  
#EUGreenDeal  
#GreenRecovery



#SOTEU  
#EUGreenDeal  
#GreenRecovery

STATE OF THE EUROPEAN UNION:  
RAISING CLIMATE AMBITION

#SOTEU  
#EUGreenDeal



European Commission



Commission européenne

Source: <https://ecfr.eu/>

# 3 Key EU Directives / Regulations

**CSRD**



**Corporate Sustainability Reporting Directive**

In force since 2024  
Large companies to start reporting in 2025  
SMEs in 2027

Large: 50+mn turnover  
€25+mn assets  
250+ employees

SME: €8+mn turnover  
€4+mn assets  
50+ employees

**CS3D**



**Corporate Sustainability Due Diligence Directive**

In force since 2024  
Transposed in national legislation by 2026\*  
Effective per 2027  
Large companies

€450+mn turnover  
1000+ employees

\*) Germany and France already

**EUDR**



**Deforestation Free Regulation**

In force since 2023  
Effective per 30 Dec 2026 for large companies  
30 June 2027 for SMEs

# EU Corporate Sustainability Reporting Directive

- ▶ Standardized sustainability reporting requirements for companies operating within the EU
- ▶ Disclose information on how operations impact people and the environment
- ▶ ESG factors to be covered:



## Environmental

- > Materials sourcing and use
- > Energy efficiency of operations
- > Water use efficiency
- > Recyclability & Circularity
- > Biodiversity management
- > Deforestation
- > Use of chemicals
- > Emissions to air – GHG emissions and other emissions
- > Waste management
- > Water pollution
- > Carbon footprint reduction

## Social

- > Labour conditions
- > Migrant workers
- > Occupational health and safety
- > Minimum age, minimum wage
- > Discrimination
- > Equal opportunities
- > Indigenous peoples rights
- > Land use rights
- > Workers' rights
- > Human development and training at work
- > Community development

## Governance

- > Compliance
- > Risk management
- > Integrity
- > Ethical business practices
- > Transparency
- > Accountability
- > Board inclusiveness

# Reporting areas based on EU sustainability reporting standards

1. Governance & sustainability strategy

Objectives and how these are integrated in the business strategy and managed (incl. board level)

2. Risks and opportunities

Identification of sustainability risks and opportunities (impact & financial) of the company's activities and how these are managed

3. Targets & performance

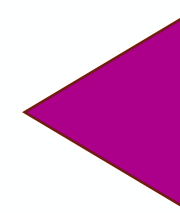
Sustainability-related targets and the progress made on ESG topics (disclosures and KPIs can be referenced from GRI)

4. Value chain reporting

Sustainability aspects throughout the company's value chain, including suppliers and business partners

5. Future plans

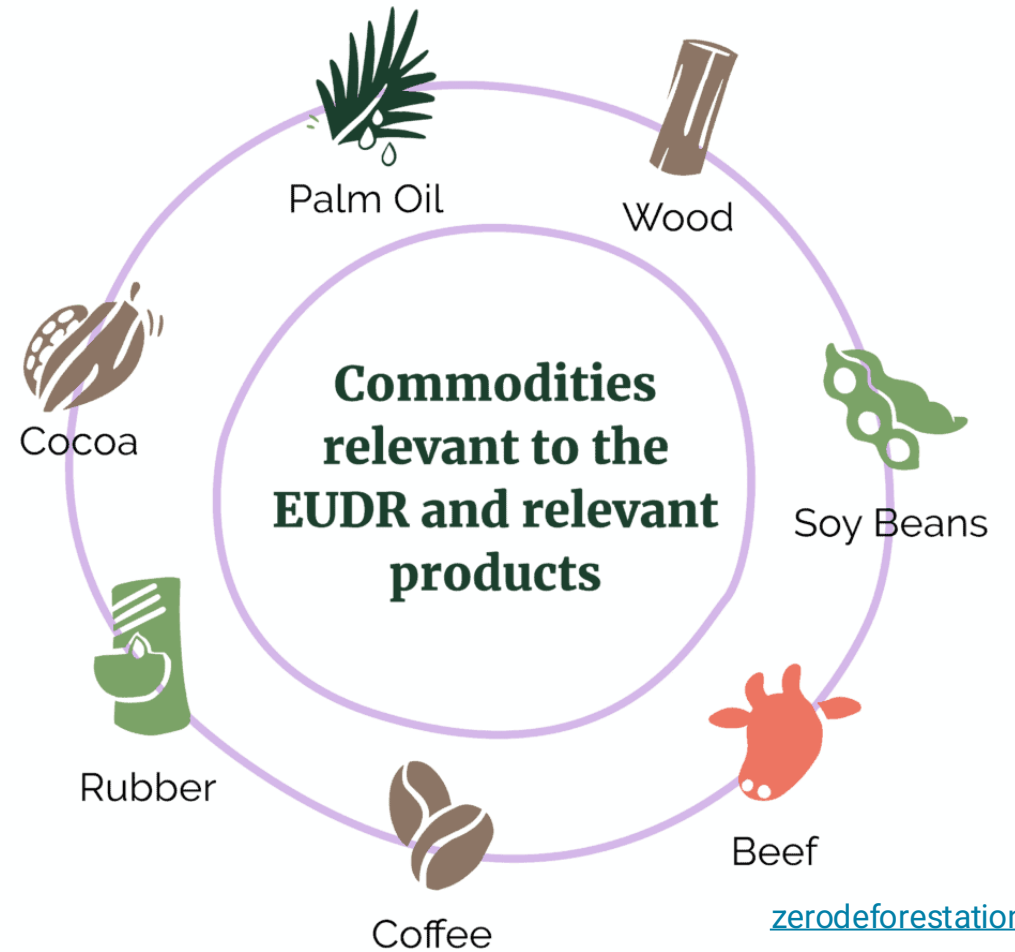
Forward-looking targets related to ESG goals and how the company plans to achieve them



# EU Deforestation Free Regulation

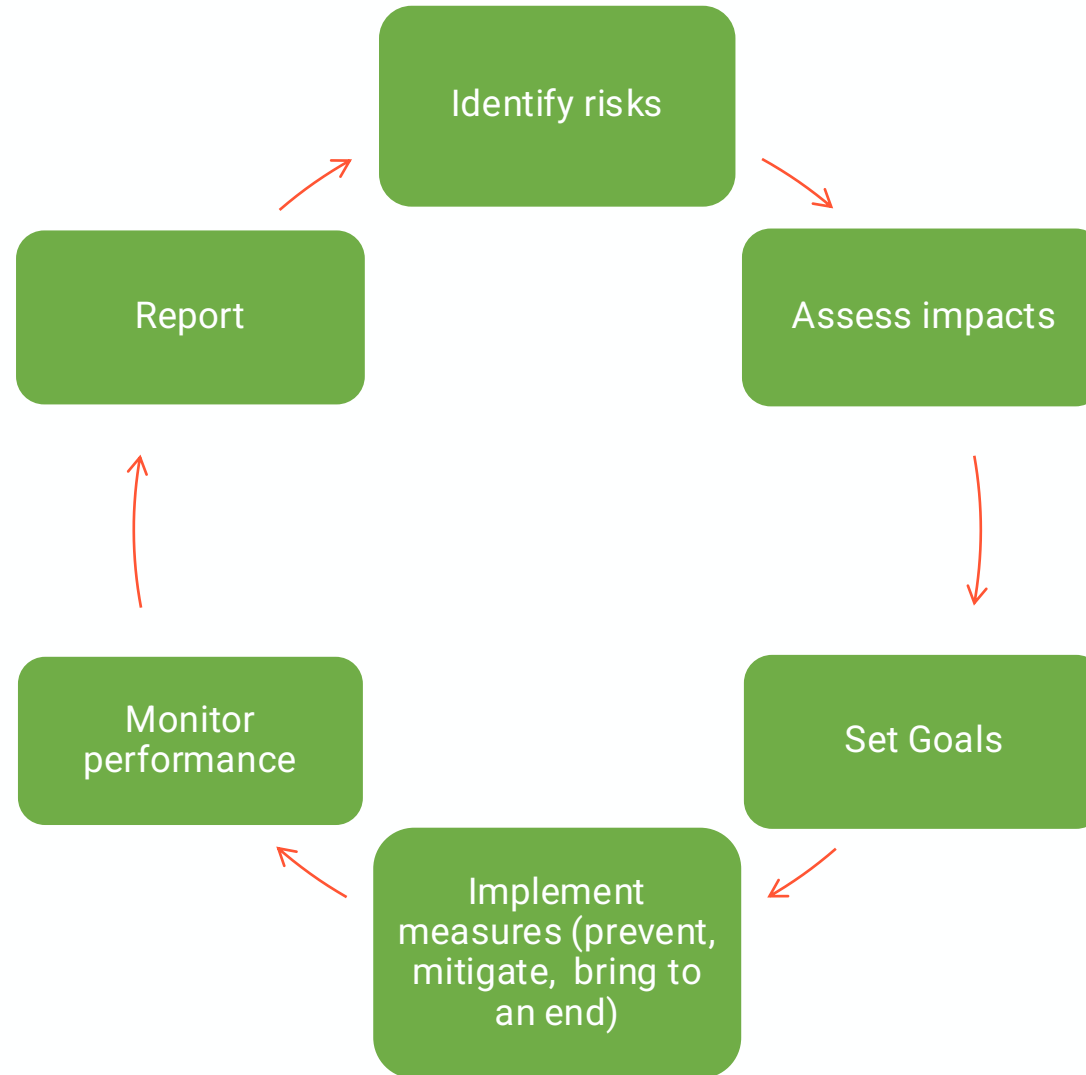
## 4 elements

1. Traceability
  - ▶ Plotting the land, geolocation data
2. Risk assessment
  - ▶ Deforestation free – not on land deforested or degraded after 31 Dec 2020
  - ▶ Legally produced according to national legislation
3. Risk mitigation
  - ▶ In case of non-compliance, take mitigation actions to eliminate associated risks before trading on the EU market
4. Generate Due Diligence Statement



[zerodeforestationhub.eu](http://zerodeforestationhub.eu)

# Steps to take



## To what extent can sustainability standards help?

- ▶ Good building blocks
- ▶ Partially aligned (mostly in terms of environment and social dimensions)
- ▶ May not cover all ESG metrics and specific disclosures required under CSRD and CS3D (e.g. rainforest alliance has a governance gap in terms of inclusivity, board composition, anti-corruption beyond the supply chain)
- ▶ May lack the ongoing performance improvement element

## The complete toolkit for your sustainability journey.

Assess, strategize, report, and communicate your ESG performance seamlessly. Built on international ESG standards and industry best practices, our ESG Suite makes sustainability management simple, credible, and effective.

**ESG gap identification**  
Identify your ESG gaps in 15 min.



[Watch video](#)  
[Go to the checker](#)

**ESG strategy formulation**  
From Gap analysis to strategy.



[Watch video](#)  
[Open GPT](#)

**ESG performance data sheet**  
Create your ESG performance data sheet with KPIs.



[Watch video](#)  
[Open GPT](#)

**Report generation**  
Get your sustainability reporting template based on your ESG strategy.



[Watch video](#)  
[Open GPT](#)

**Content calendar**  
Develop your ESG blog and social media content calendar.



[Watch video](#)  
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**Blog writer**  
Get your ESG blog and social media posts.



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**Carousel Creator**  
Develop your social media sustainability carousels.



[Watch video](#)  
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**Reel Creator**  
Develop your social media sustainability reels.

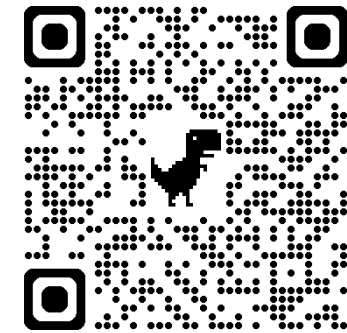


[Watch video](#)  
[Open GPT](#)

Next session



- From on-line self-assessment to AI powered ESG strategy and reporting
- AI powered ESG content creation



<https://globallycool.nl/esg-suite/>





Learnings?



**homework**

# Assignment ESG assessment

1. Go to [www.globallycool.nl/esg-checker](http://www.globallycool.nl/esg-checker)
2. Answer the 24 yes-no questions. Be honest.
3. **Review** your results and take note of the key improvement areas
4. **Download your results (pdf).**  
We will use the pdf to generate an AI powered ESG strategy in next session.
5. **Share** the pdf [alfons@globallycool.nl](mailto:alfons@globallycool.nl)
6. Create an account for **ChatGPT** if you don't have one yet.



## Unlock Your ESG Potential with Our ESG Checker

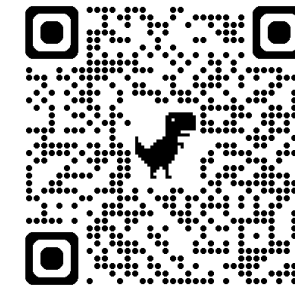
Sustainability and responsible business practices are no longer optional—they are essential. ESG (Environmental, Social, and Governance) criteria help organizations assess their impact on the planet, society, and corporate ethics. But where does your company stand?

Our ESG Checker is a simple yet powerful tool designed to help you evaluate your ESG performance.

By answering 24 yes-or-no questions, you'll receive:

- ✓ A personalized overview of your responses
- ✓ Insights into key ESG topics
- ✓ Practical recommendations for improvement
- ✓ Sector-specific priority areas
- ✓ A suggested KPI to track your progress

Start your ESG journey today and take the first step toward a more sustainable future!



[globallycool.nl/esg-checker](http://globallycool.nl/esg-checker)