

CSR IN THE CLIENT-SUPPLIER RELATIONSHIP: INNOVATION AND RESILIENCE!

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bpifrance



pwc

Introduction

WHY THIS STUDY?

In a context marked by geopolitical uncertainties and significant regulatory instability regarding sustainability issues, procurement functions are going through a period of questioning. Buyers are indeed subject to contradictory trends: **on the one hand, a context of strong economic instability increasing pressure on purchase prices, and on the other hand, increasingly high expectations from stakeholders regarding the social and environmental responsibility of procurement, with a strengthening of the associated legal and reputational risks.**

In light of this situation, the ambition of the 3rd edition of this study¹, conducted in partnership by ORSE, Bpifrance, and PwC France and Maghreb, is to **reaffirm a clear focus on the social and environmental expectations associated with these functions, directly linked to corporate strategies.** Indeed, integrating sustainability considerations into business models remains essential today to address the social and environmental challenges facing companies, with a view to ensuring the long-term resilience of their operations.

OUR BIAS FOR THIS 3RD EDITION

BIAS NO. 1:

(CONTINUE) GIVING THE FLOOR TO THE SUPPLIERS!

In line with the first two editions of this study, which established a committed approach, this study **primarily aims to give a voice to suppliers, particularly micro-enterprises, SMEs, and mid-sized companies, who are often overlooked in studies dedicated to responsible purchasing issues.** These stakeholders are, however, particularly exposed to the indirect effects of new regulatory obligations (e.g., recent European-level debates during CSRD and CS3D negotiations). To this end, Bpifrance, ORSE, and PwC have renewed their quantitative study using the "Suppliers Speak Out!" questionnaire, distributed between January and May 2025.

BIAS NO. 2:

CONTEXTUALISING THE FEEDBACK COMPARING OPERATIONAL SUPPLIERS WITH INPUT FROM A DIVERSE GROUP OF EXPERTS

In response to the regular pronouncements of civil society actors regarding the responsibility of clients over their supply chains, **we have chosen to put into perspective the expectations of suppliers and those of expert stakeholders on certain issues related to responsible purchasing approaches.**

In parallel with the questionnaire, interviews were therefore conducted with stakeholders from various organizations³ (NGOs, international organizations, multi-stakeholder initiatives, public and private procurement departments, lawyers, etc.).

BIAS NO. 3:

FORMALIZING TRANSFORMATION LEVERS OF PURCHASING FUNCTIONS

The conclusions from the two phases of consultation made it possible to identify many points of convergence between the expectations of the suppliers who responded to the questionnaire, and those of the experts interviewed.

These points of convergence have notably made it possible to formalize recommendations in the form of "transformation levers" of purchasing functions which, beyond conceptual debates, would allow for the anchoring of concrete changes in purchasing practices.

(1) [Link](#) to previous editions of the study

(2) [Link](#) to the profile of the suppliers surveyed

(3) [Link](#) to the list of interviewed stakeholders

Editorial

Responsible purchasing: what is the reality today?

BACKGROUND OF RESPONSIBLE PURCHASING 2025

Evolution of the CSR regulatory framework and current uncertainties

Since the 2022 edition of the "Suppliers Speak Out!" survey, CSR regulatory expectations have strengthened considerably, notably involving increased requirements for supply chains. This momentum was initially driven by strong political will, shared internationally, but which now appears to be slowing down, as illustrated at the European level by the Omnibus case.

Supply chain instability exacerbated by geopolitical crises

At the same time, geopolitical uncertainties have increased: the lingering effects of the Covid-19 pandemic, the war in Ukraine, tensions in the Middle East, and US tariff policies have all contributed to weakening global supply chains. These crises have had mixed effects on the integration of CSR into responsible procurement. While the health crisis highlighted the link between resilience and CSR performance, recent conflicts have had more ambiguous CSR impacts: the effects on working conditions, supplier safety, and the continuity of CSR commitments remain difficult to measure. Similarly, "stop-and-go" order policies, driven by US tariff fluctuations, exacerbate the precarious situation of suppliers and workers worldwide.

Strengthening the expectations and legal tools available to civil society actors

Despite this climate of uncertainty, societal expectations regarding responsible consumption and purchasing remain strong. Civil society—consumers, associations, and NGOs—and investors continue to play a leading role, demanding greater transparency, consistency, and impact in CSR initiatives. Disputes related to environmental and human rights abuses persist. These issues are multiplying and affect both the core operations and the value chains of major clients. At the same time, legal bodies are specializing to address them (for example, in France with the creation of specialized chambers). Consequently, pressure from civil society is increasing both in France and internationally.

Increased physical risks associated with exceeding planetary boundaries, leading to disruptions in supply chains

Faced with intensifying climate change and ecosystem degradation, businesses are increasingly exposed to physical risks that directly affect their value chain, production, and finished products. These risks are no longer theoretical: they translate into concrete and costly events (natural disasters, water shortages, rising average temperatures, disrupted seasons, etc.) that can impact entire sectors through their cascading effects,

(for example, the semiconductor crisis in Taiwan)¹. These shocks illustrate the fragility of supply chains in the face of climate risks. According to a recent ADP² (Always Designing for People) study, companies will have to bear more than \$120 billion in climate-related costs on supply chains by 2026. Another example is the gradual disappearance of ecosystem services—such as pollination, local climate regulation, and soil quality—threatening the sustainability of many sectors, including agri-food, energy, and health. According to the IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services), more than 50% of global GDP depends directly on biodiversity and its services. Yet, a majority of companies still do not integrate these risks into their strategic governance.

WHAT CONSTITUTES RESPONSIBLE PURCHASING?

The concept of responsible purchasing today resonates with diverse realities that structure the practices of purchasing departments.

Sustainability reports often present responsible purchasing policies as initiatives aimed at integrating social and environmental criteria into procurement processes, in response to companies' CSR commitments. Thus, responsible purchasing approaches most often focus on reducing negative environmental and social impacts, as well as promoting ethical business practices. The environmental criterion is often the most developed, linked to decarbonization pathways for supply chains. Furthermore, these approaches often address legal and reputational risk management objectives for contracting entities, thereby increasing supplier accountability.

Nevertheless, some international organizations promoting responsible purchasing frameworks offer a more nuanced understanding of this concept.

As an example, the ISO 20 400 standard, an international reference standard dedicated to responsible purchasing, has since 2017 offered the following definition of the term "responsible purchasing": it is a **"purchase whose environmental, social and economic impacts are as positive as possible throughout the life cycle"**. This definition therefore encourages the adoption of a life cycle approach to the product or service purchased (integrating all upstream and downstream impacts), and invites consideration of the materialization of positive impacts through purchasing practices, beyond the management of risks for the environment and society.

This approach partially addresses the expectations of civil society representatives, who are calling on buyers to go further in their CSR practices. Furthermore, these organizations also encourage consideration of all the impacts of the procurement process undertaken by contracting authorities. For example, according to the multi-stakeholder initiative **Common Framework for Responsible Purchasing Practices**³. Responsible purchasing process must consider all **"actions taken by a purchasing company to acquire a product or service (in whole or in part) from a supplying company. This includes product design and development, planning and forecasting, critical path management, contracts, technical specifications, order placement and lead times, cost and price negotiations, payment terms, as well as the underlying behaviors, values, and principles of buyers that impact supplying companies and, ultimately, the lives of workers."**

(1) "The water challenge for semiconductor manufacturing: What needs to be done?», World Economic Forum, 2024, [link](#)

(2) "Global Corporate Social Responsibility Report", ADP, 2024, [link](#)

(3) *The Common Framework for Responsible Purchasing*, June 2022, [link](#)

Summary

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PART I
Let the Suppliers Speak!

WHO ARE THE RESPONDENTS OF THE 2025 BAROMETER?

This edition of the "Let the Suppliers Speak!" questionnaire was distributed to French companies between January and May 2025. It was notably relayed within the networks of ORSE and Bpifrance, as well as that of their partners whom we thank.

Result: nearly 300 respondents* participated in this edition of the barometer.

In addition to this questionnaire, around ten interviews were conducted with very small and medium-sized enterprises, and the « Fédération des entreprises d’insertion ».

What characteristics define the suppliers who participated in the survey?

The majority of respondents have less than 250 employees

SMEs and micro-enterprises represent 62% and 36% of the sample respectively.

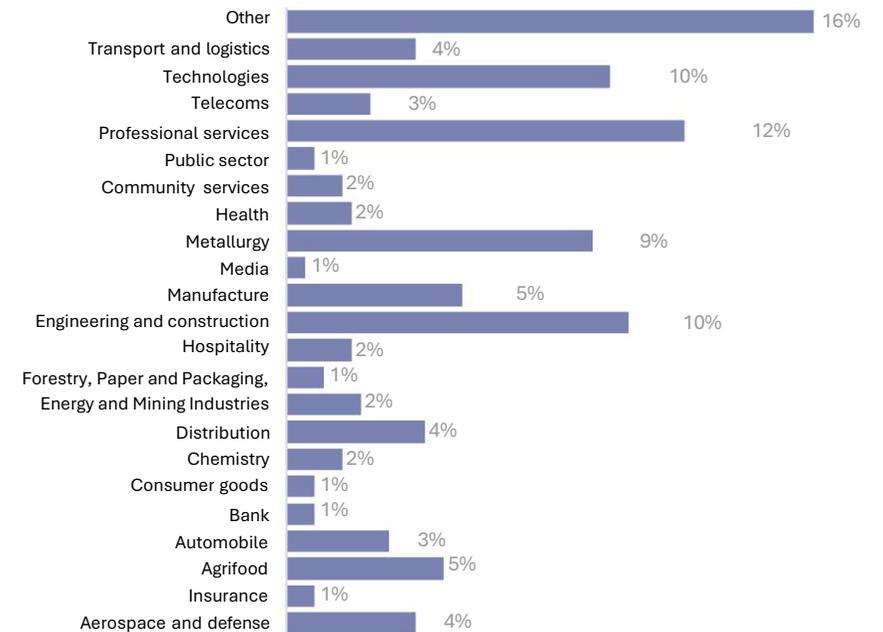
Mid-sized companies are less represented (2% of the sample).

Therefore, most respondents are not, or only indirectly, subject to French and European social and environmental regulations (CSR reporting, due diligence, carbon footprint assessment, etc.). The impact of the regulatory context on respondents' maturity is thus, at best, indirect (i.e., resulting from the demands of the clients who are subject to these regulations).

The sample of respondents includes a wide variety of sectors

The sample is representative of a wide variety of sectors, with the exception of financial services and media (no respondents). Actors in the technology, professional services, and construction engineering sectors are particularly well represented (<10% of respondents).

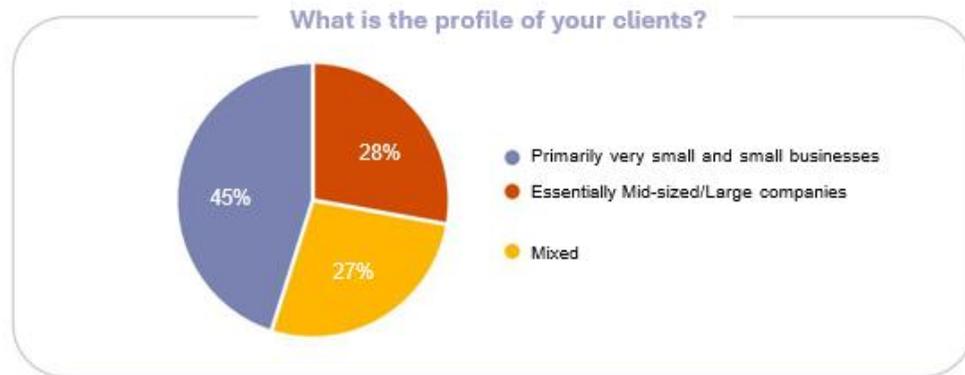
WHICH SECTOR ARE YOU AFFILIATED WITH?



Which groups make up the customers of the surveyed suppliers?

The clients of the questionnaire respondents are made up of players of all sizes, mainly located in Europe.

A diverse range of clients



A predominantly European customer base

The vast majority of the respondents' customers and suppliers are located in Europe (95% and 92% respectively).

Although it is difficult to measure the effects of the concentration of revenue based on CSR performance, nearly 40% of respondents declare that their turnover is concentrated on one or a few clients.

41%

The panel considers itself economically reliant on a limited number of clients.

42%

report that over 20% of its income is generated from transactions with one customer.

It should be noted that the threshold of economic dependence is not fixed and depends on a large number of parameters specific to the sectors concerned, the structure and financial situation of the companies, and above all the existence or cost of possible alternative solutions.

METHODOLOGICAL NOTE ON THE TURNOVER CONCENTRATION CRITERION.

Revenue reliance on one or a few customers can have varying impacts on suppliers' CSR performance, which is challenging to quantify. In certain cases, this dependence places suppliers in economically vulnerable positions, potentially undermining their social performance (such as unstable employment conditions) and environmental efforts (like the absence of environmental initiatives), especially when future economic outlooks lack clarity. However, it is important to note that under specific conditions, economic dependence can also enhance CSR performance by enabling suppliers to better understand and address their clients' CSR expectations through closer collaboration with contracting authorities. To reduce the negative effects of such dependence and leverage its benefits, suppliers need reliable forecasts of future orders (for example, long-term contracts or multi-year order quantity predictions). **Therefore, the impact of economic dependence is difficult to assess directly and is currently viewed by procurement departments as an "economic risk" for contracting authorities. Consequently, this criterion is not explored in depth in this study, although it remains important to acknowledge the importance of such dependence due to its significant role in buyer management indicators.**

What is the CSR maturity level of the suppliers surveyed?

Respondents demonstrate ambition and CSR commitments that they seek to have certified and recognized by their customers, but lack resources, particularly to address their own supply chains.

CSR initiatives largely structured or in the process of being formalized

The majority of respondents (73%) stated that they had implemented a CSR approach, or were in the process of doing so (25% in progress and 47.5% in place).

Steps frequently assessed or certified by external bodies to strengthen their enforceability

In terms of the enforceability of the approach, more than a third of respondents (34%) indicated that they use a CSR label, assessment, or certification (e.g., Ecovadis, B-Corp, etc.). It is worth noting that among this score, 20% indicated that they had completed the Ecovadis questionnaire, one of the most requested assessments for responsible purchasing initiatives by contracting authorities, according to the 2023¹ "Responsible Purchasing Barometer" by ObsAr (Observatory of Responsible Purchasing)

Corporate social responsibility commitments are not consistently communicated upstream within the value chain

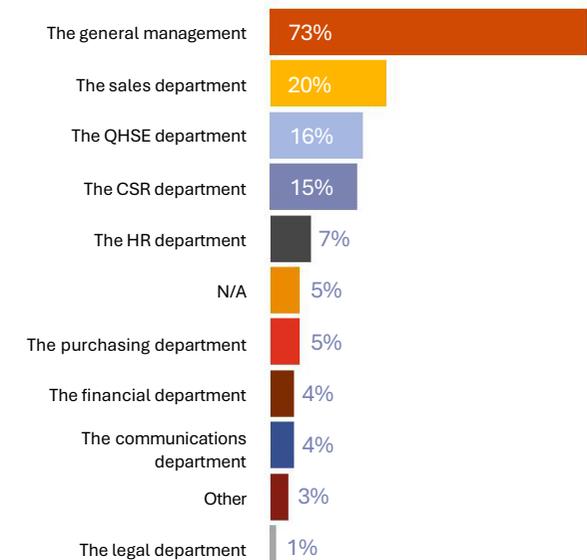
Less than half of the suppliers (48%) indicate that they have implemented a responsible purchasing approach (32%, 55% and 83% respectively for TPE, SME and ETI respondents) and solicit their own suppliers on sustainability issues (45%, 59% and 83% respectively for TPE, SME and ETI respondents).

Respondents also report a lack of resources dedicated to managing CSR issues

Paradoxically, only 13% of respondents have 1 or more full-time equivalent (FTE) people dedicated to CSR, compared to 80% of respondents having no person in charge of these issues or a maximum of 0.5 FTE.

Among respondents, 73% indicated that senior management handles clients' CSR requests. Only 15% have a dedicated CSR department. These results are consistent with those of the 2022 barometer. However, the size of the company has an influence: in very small and small businesses, it is mainly the General Management that intervenes (respectively for 75% and 73% of respondents), while in medium-sized companies, 67% of respondents state that the CSR department handles these requests.

In your organization, who responds to customer requests related to environmental, social, or governance issues?



(1) "Responsible Purchasing Barometer", ObsArt, 2023, [link](#)



OVERVIEW OF THE FIVE MAIN LESSONS FROM THE BAROMETER

1

Buyer inquiries about CSR matters continue to remain steady



2

Requests tend to be focused primarily on the beginning of the relationship, featuring CSR demands that are frequently standardized, imposed, and lack ongoing monitoring.



3

A clear discrepancy exists between the purchasing behaviors and CSR commitments of contracting parties and the extent of CSR demands they impose on their suppliers.



4

A geopolitical context that hinders the development of responsible purchasing practices



5

Given the recognition of unchanging methods, are suppliers urging for increased cooperation?



OVERVIEW OF THE FIVE MAIN LESSONS FROM THE BAROMETER

"LET THE SUPPLIERS SPEAK!"

LESSON #1

Buyer inquiries about CSR matters continue to remain steady

A closer look at the key data

66%

of the panelists said they were contacted "sometimes" or "often" by their clients on these topics.

75% of companies with clients have mid-sized/large-sized business clients

58% of companies with very small/small and medium-sized enterprise (VSE/SME) clients

66% of companies have mixed clients

70%

Respondents did not observe an increase in requests from clients in connection with the strengthening of the framework regulatory

It should be noted that this feeling is explained in particular by the size of the companies in the sample of respondents (mainly SMEs and mid-sized companies) and their clients (all sizes of companies) who are not always subject to the new regulations.

In terms of traceability,

only 8% of respondents receive questions about their suppliers beyond tier 1.

THE TOP ISSUES ON WHICH SUPPLIERS ARE MOSTLY CONSULTED REMAINS STABLE

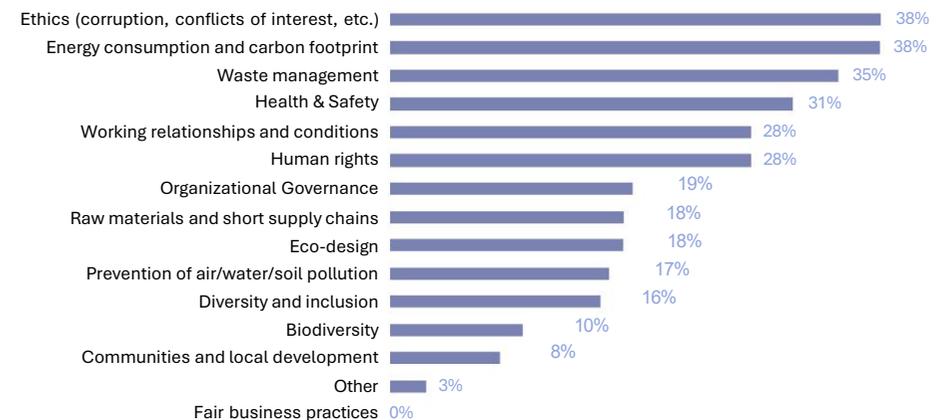
The results confirm the trends of the 2022 barometer on the top 6 themes included in customer CSR requests.

TOP 6

CSR issues on which suppliers are being asked to comment

1. Ethics, corruption, etc.
2. Energy consumption and carbon footprint
3. Waste Management
4. Health and safety
5. Working relationships and conditions
6. Human Rights

What themes do your clients' requests focus on regarding environmental and social issues?



Putting things into perspective

The purchasing departments' limited awareness of CSR issues, despite their identification of it as a priority strategic issue, is a weakness.

This finding corroborates the results of PwC's Digital Supply Chain study (2023): 82% of purchasing departments identify CSR as a priority and 67% consider environmental issues a priority. Buyers' CSR maturity remains low and is notably marked by the absence of supplier performance dashboards. Indeed, **62%** of *Supply Chain* departments consider themselves to be of low or very low maturity on CSR issues. As a reminder, the suppliers surveyed for this barometer stated that CSR requests originate from **less than 10%** of customers.

To date, there have been few regulatory impacts related to the first CSRD exercise

Limited ambition for the first CSRD reporting exercise

The CSRD reporting framework has raised expectations for internal monitoring and external communication of performance indicators for companies subject to the CSRD on various CSR issues, including, in particular, supply chain data management. However, the reporting requirements are phased in under the initial version of the legislation (July 2023), while the scope of application initially only applied to the largest companies, which published their first report in 2025.

A clearer comprehension of the factors influencing purchasing procedures is essential?

Expert testimony on the challenges of diversity and inclusion

“As Fédération des entreprises d’insertion (FEI), we are observing a growing integration of diversity and inclusion issues into responsible purchasing approaches, on the one hand in the private sector under the influence of the CSRD, and on the other hand in the public sector with the development of SPASERs.”

SARA JUGNAUTH AND LILIAN GUILLOT
Fédération des entreprises d’insertion

Supplier testimonial on environmental issues

“In our experience, the environmental dimension really makes a difference in calls for tenders. For example we recently won a public tender because we had anticipated expectations regarding responsible materials, social inclusion, low-carbon concrete, etc. We want to push our approach even further (particularly regarding biodiversity) in future projects.”

SNRB

SMEs, Construction Sector



LESSON #2

Requests tend to be focused primarily on the beginning of the relationship, featuring CSR demands that are frequently standardized, imposed, and lack ongoing monitoring.

A closer look at the key data

Suppliers are receiving more requests regarding their CSR issues upstream of their business relationship.

41% of respondents are solicited during the tendering phase.

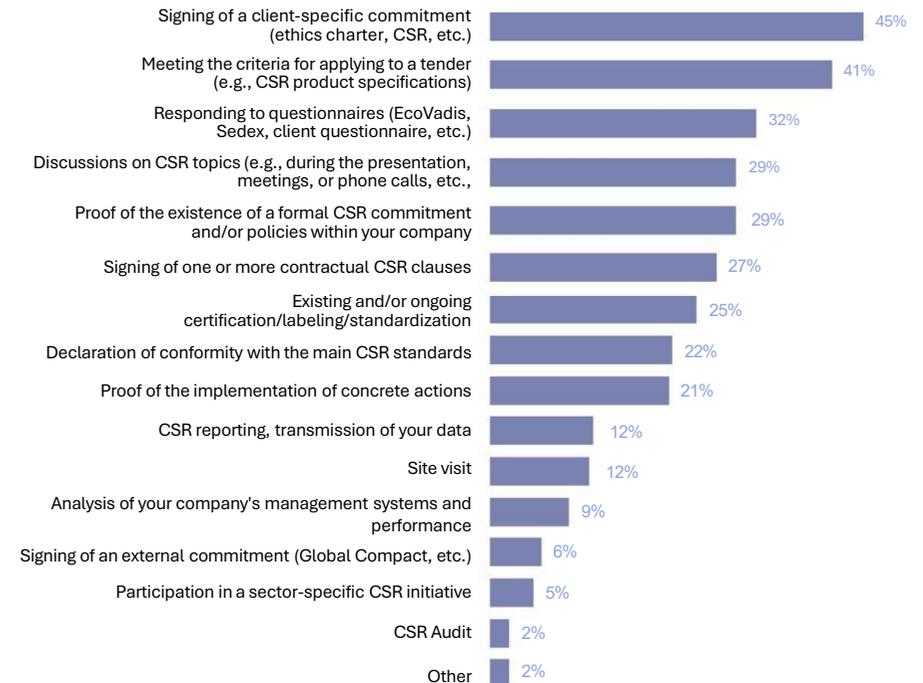
45% of respondents reported agreeing to CSR clauses at the point of contracting, (including codes of conduct, CSR charters, supplier charters, and similar documents...)

The requirements become less demanding after the period of contractual obligations.

Other forms of CSR requests occurring during the business relationship generally concern less than 15% of respondents (e.g., CSR audits, CSR reporting and data transmission, site visits, etc.)

88% Of respondents report receiving no support from their clients to respond to requests or to make progress on CSR issues

In what ways do your clients typically express their concerns about environmental and social matters?



Putting things into perspective

This finding confirms that the practice of "transferring" legal risk (also known as "contractual cascading") persists within the supply chain, causing ongoing difficulties for suppliers

"Faced with the development of regulations regarding sustainability due diligence, clients are increasingly resorting to clauses in their purchasing contracts, demanding from their suppliers behaviors of environmental, social, and human rights risk management related to their activities. "

MAXIME PETRUCCI
Lawyer, Abello IP Firm

"Some clauses of the charter" CSR requirements resemble those of a commercial contract. Some editorial staff are very intrusive; you get the feeling that the writing has been outsourced to the legal department.

SME • Telecommunications sector

The standardization of requests and the deployment of digital tools leads to a feeling that assessment tools are inadequate for the specific needs of the company

"Currently, very little consideration is given to the specific characteristics of very small businesses : the criteria applied are identical to those of large companies, without considering the consequences for small structures, where expertise, particularly in CSR and legal matters, cannot be the same. We do not have an internal expert to handle most requests for CSR clauses: these are very binding in some cases and burdensome to implement. The concepts of gradation and proportionality should be more fully integrated."

Very small businesses
Professional services sector

" For example, 'Made in France' receives very little recognition : we find ourselves having to respond to the same types of demands (particularly those related to forced labor and child labor) as our Chinese competitors. We have no competitive advantage when we have no initiative to promote, and we feel like we are losing competitiveness."

SME • Metallurgy sector

The deployment of digital tools and the lack of a collaborative approach also fosters a feeling of dehumanization of the relationship customer-supplier

"Supplier referencing platforms (OBMS or LittleBigConnection) lead to a dehumanization of the customer relationship/ supplier (no interview with a purchasing person for 5 years). This relationship is reduced to blind financial auctions, or the publication of normative and directive statements. The relationship with the purchasing department is purely financial. It is also brutal and unilateral.

Very small businesses • Technology sector

LESSON #3

A clear discrepancy exists between the purchasing behaviors and CSR commitments of contracting parties and the extent of CSR demands they impose on their suppliers.

A closer look at the key data

Respondents to the barometer confirm the impact of the commercial practices of clients on their economic and CSR performance.

The most widely cited pressure factors* are:

1 Purchase prices

2 Payment deadlines

3 Frequent changes in specifications

4 Short-term contracts

5 Pressures on delivery deadlines

"Buyers choose the lowest prices and disregard environmental and social criteria."

Very small businesses • Manufacturing sector

"For clients, writing a CSR policy is easy, but paying on time or offering long-term contracts remains just as complicated."

SMEs • Professional services sector

"A lack of anticipation from clients can significantly affect the working conditions for employees (lack of visibility on assignments, poorly planned travel, etc.)."

SMEs • Engineering and Construction Sector

"When discussing purchases, payment terms always come up as a top priority. For the past six or seven years, the situation hasn't changed. Payment terms aren't improving, but they aren't getting worse either. Delays of more than 60 days with mid-sized companies, and especially with public contracts, are actually quite common."

THACT GROUP • Group (SME, B2B services sector)

"Payment delays are a major issue for very small businesses. For example, we have €200,000 in outstanding invoices even though the projects are completed. We sometimes had to wait more than 200 days after the service was provided to receive payment, which significantly destabilizes our cash flow and our ability to plan ahead."

CONSULTING FIRM • (SME, B2B services sector)

A closer look at the key data

A dissonance is observed between the perceived maturity level of clients and their CSR requirements...

59%

Of respondents believe there is a gap between the CSR expectations of clients and their own practices (compared to 46% in the previous edition)

...and a lack of transparency in the consideration of CSR criteria in the supplier selection phase, vs. technical criteria and price.

47%

Of respondents indicate that they lack sufficient information regarding the weighting of CSR criteria in tenders, in comparison with technical and price criteria

"CSR is all talk, not action; we talk about it, but we don't act towards the lowest bidder; **price remains the selection criterion most of the time**, and then we dress around it... »

Very small businesses • Engineering and construction sector

"There is a **considerable gap between rhetoric and reality**. For example, we are being forced to deliver very small quantities to stores rather than to our customers' warehouses, even though this would help limit CO2 emissions."

SMEs • Consumer Goods Sector

"In large corporations, **buyers are not the ones implementing CSR**. The more CSR is displayed and internally implemented, the greater the pressure on suppliers."

SMEs • Agri-food sector

"We are sometimes asked for CSR information (for example, the Ecovadis questionnaire) during calls for tenders, but we are certain that **this is only a filter for the contracting authorities**: the determining criterion remains the price."

THACT GROUP • Group (SME, B2B services sector)



*Source: responses to questionnaires (multiple-choice and qualitative), interviews

Putting things into perspective

Conflicting demands have been recognized for many years, yet they have seen limited practical exploration by clients, aside from certain specific situations.

For nearly 15 years, numerous stakeholders committed to responsible procurement have been working to document and promote a more comprehensive approach to responsible purchasing, analyzing the impacts of each stage of the procurement process on the economic and social performance of suppliers. In the public sector, for example, these elements were documented as early as 2010 in France by the Mediator for Inter-Industrial Relations and Subcontracting in the [Report on the Legal Framework Concerning Inter-Company Relations and Subcontracting](#)². Similarly, the [RFAR](#)³ Label and the [ISO 20400](#)⁴ standards have for several years now emphasized the importance of integrating CSR considerations at each stage of the procurement process, while also examining their potential effects on the CSR performance of suppliers. However, these elements remain **marginally integrated today**: responsible purchasing approaches still focus mainly on adding environmental, social and ethical criteria to supplier evaluation criteria, and do not encompass the entire purchasing process.

“ Regarding working conditions, clients still need to make an effort, particularly in negotiating purchase prices. This is a difficult lever to pull, as it directly impacts the company's business model and the role of buyers. An international study by the United Nations Global Compact¹ shows a clear link between negotiated prices and living wages. 39% of the suppliers surveyed reported having had to accept prices below their production costs in the last two years. Moreover, this survey reveals that suppliers forced to accept prices imposed by buyers below production costs pay their employees 15 to 20% less than those who were able to negotiate prices covering their costs. These results are striking, as empirical evidence linking purchasing practices and working conditions remains scarce. Our field experience also confirms that the pressure exerted on a tier 1 supplier often has amplified repercussions on tiers 2 and 3. ”

DANIEL VAUGHAN-WHITEHEAD

Fair Wage Network



- (1) United Nations Global Compact, *Improving wages to advance decent work in supply chains*, 2021, [link](#)
- (2) Ministry of the Economy, Industry and Employment, *Report on the legal framework concerning inter-company relations and subcontracting*, 2010, [link](#)
- (3) Ministry of the Economy, Finance and Industrial and Digital Sovereignty, *the Responsible Supplier Relations and Purchasing Label*, [link](#)
- (4) International Organization for Standardization, *ISO 20400*, 2017 revised in 2023, [link](#)

LESSON #4

A geopolitical context that hinders the development of responsible purchasing practices

A closer look at the key data

60%

of respondents have noticed impacts on their business relationships due to recent geopolitical crises

28%

consider that this context impacts their customers' payment deadlines

27%

of respondents also noticed changes in the volume of orders



Putting things into perspective

Various global geopolitical crises tend to jeopardize responsible purchasing practices

This finding is consistent with the results of the *AgileBuyer - CNA study (2024)*¹, according to which **70% of purchasing departments believed that geopolitical crises would impact their purchasing strategy in 2024.**

The impact of geopolitical crises on supply chain workers is documented, in particular, by the Business and Human Rights Resource Center's². This observatory uses data from public allegations, surveys, and research to analyze the effects of commercial pressures exerted by major clients (price, deadlines, volumes, etc.) on working conditions in global supply chains during crises. The recent series of articles, "US Tariff Watch", dedicated to the effects of American customs policy documents, for example, the consequences of the instability of the customs context on the purchasing policies of large groups, **highlighting consequences in terms of delivery times, "stop & go" of orders, pressures on purchase prices, leading to strong economic instability of suppliers and the precariousness of their workers.**

(1) AgileBuyer and the National Purchasing Council, *Trends and Priorities of Purchasing Departments in 2024*, 2024, [link](#)

(2) Business & Human Rights Resource Centre, *Who Pays For The Crisis ?*, [link](#)

LESSON #5

Given the recognition of unchanging methods, are suppliers urging for increased cooperation?

A closer look at the key data

Today, few respondents perceive an improvement in their relationships with clients, regarding business practices and CSR.

20%

Of respondents note that CSR commitments are better taken into account in the choice of suppliers

66%

Of respondents believe that customer-supplier relations have not improved in recent years.

"We do not see any improvement in customer-supplier relations : on the contrary, it's quite the opposite! Clients have opaque reasons for excluding SMEs."

Very small businesses • Technology sector

"In general, the standard is still quite lacking: customers tend to focus solely on CSR regulations and disregard other aspects."

SMEs • Engineering and Construction Sector

Putting things into perspective

The identified good practices demonstrate the strong expectations of stakeholders regarding transparency and collaboration between suppliers and clients

"We are seeing more transparent exchanges, with a mutual understanding of the parties' issues."

Very small businesses • Telecommunications sector

"We are seeing some positive developments, for example when clients direct us towards labels while also including support from their suppliers. "

Very small businesses • Professional services sector

"It's especially appreciated when customers are receptive to the difficulties we encounter. "

Very small businesses • Manufacturing sector

These expectations were also recently illustrated by PwC's *Digital Supply Chain* study (2023)¹, calling on clients to strengthen their dialogue and their response to requests for support from suppliers, particularly on CSR issues.

(1) PwC France and Maghreb, 3rd edition of the PwC France Digital study: "Supply Chain: How to reconcile short-term and long-term goals in a world of permanent crisis? ", 2023, [link](#)



PART II
**Levers for transforming
responsible purchasing
practices**

SUMMARY: 9 LEVERS FOR TRANSFORMING RESPONSIBLE PURCHASING PRACTICES

LEVER 1

Identify the most significant social and environmental impacts for suppliers

LEVER 2

Strengthening traceability: a prerequisite for managing social and environmental impacts

LEVER 3

Ensure that purchasing conditions do not undermine the social and environmental practices of suppliers

LEVER 4

From "risk cascading" to "risk sharing": using contracts as a tool for dialogue and collaboration between suppliers and customers on CSR issues

LEVER 5

Adopting a continuous improvement approach: addressing the most serious risks first and gradually expanding the scope

LEVER 6

Developing peer-to-peer approaches to strengthen risk management and influence capacity

LEVER 7

Engaging suppliers and their stakeholders: an asset to ensure the relevance of the approach

LEVER 8

Seeking to create positive impacts: a new approach to risks

LEVER 9

Redefining the mandate of the purchasing function: key CSR players!

LEVER 1

Identify the most significant social and environmental impacts for suppliers

DO NOT FOCUS SOLELY ON CLIMATE

- **The resources deployed to manage the various environmental impacts remain uneven today:** climate impacts are those on which companies have historically demonstrated greater maturity, and on which the most effort is deployed in terms of assessment and collection of supplier data, particularly in connection with climate strategy frameworks. These issues are increasingly standardized, notably within the scope of supply chains (scope 3).
- However, **current climate action plans remain insufficient to fully grasp the impacts of economic activities on the environment and to address the environmental crisis.** This is what the WWF reiterates in its report, Nature Transition Plan (2025)¹, calling for a multi- criteria approach to transition plans. This means, for example, integrating monitoring indicators linked to other factors putting pressure on the environment (e.g., pollution, use of limited natural resources, deforestation, etc.).
- **These approaches require the development of dedicated management methodologies and tools, and above all, adapted to the specific characteristics of suppliers:** most purchasing departments are not equipped today, or only minimally so.
- **The challenge is also to address the problems related to the lack of resources on the supplier side, by focusing expectations where the impacts are most significant.**

STRENGTHEN THE CONSIDERATION OF SOCIAL ISSUES

- Although partially addressed through ethical clauses and/or the signing of human rights policies, social issues (i.e. concerning workers in supply chains, or communities impacted by the activities of suppliers) are still poorly addressed in purchasing processes.
- Studies on responsible purchasing rarely address these issues. A recent survey conducted by the WRI (World Resources Institute), published in August 2025, analyzing 1,000 sustainability goals of large American companies, reveals that only **12% of companies have at least one social objective related to their purchasing.** Furthermore, only **3% commit to improving working conditions.**
- Among the most widely used tools for managing human rights risks, social audits are among the most common. Particularly expensive, their effectiveness is often questioned by civil society organizations and the suppliers themselves, as reflected, for example, by the results of our latest study, "Letting Suppliers Speak!"³ (2022).
- Nevertheless, clients have numerous opportunities to influence social issues. As the Fair Wage Network points out, and as emphasized in finding #3 of our survey⁴, clients' purchasing behaviors significantly affect the working conditions of suppliers, yet they are seldom considered when addressing these risks. **The implementation of social action plans should therefore be linked to a more global reflection on the impact of purchasing practices –** Note: these approaches are developed in more details, in lever 3.
- Beyond the workers in the value chain, taking into account the social dimension of environmental transition plans is also essential in a just transition approach.

EXPERT VIEW

“Corporate environmental strategies **primarily focus on climate issues (GHG emissions, energy consumption, etc.), often to the detriment of other dimensions of nature.** WWF encourages companies to adopt more holistic approaches that cover other environmental issues, particularly those related to planetary boundaries (biodiversity, pollution, water consumption, etc.), **as well as the communities affected at the local level, within a framework of just transition.**”

CHRISTOPHER RANNOU • WWF France

(1) WWF, Nature Transition Plan, Summary for Policymakers and Managers, 2025, [link](#)
 (2) WRI, Elephant in the Boardroom: People Are Missing in Corporate Supply Chain Goals, 2025, [link](#)
 (3) BPI France, ORSE, PwC France, La Parole aux Fournisseurs !, 2022, [link](#)
 (4) See illustrations and comments by Daniel Vaughan-Whitehead on page 18

LEVER 2

Strengthening traceability: a prerequisite for managing social and environmental impacts

TRACEABILITY TOOLS AND PROCESSES ARE CRUCIAL FOR ENHANCING THE MANAGEMENT OF SOCIAL AND ENVIRONMENTAL IMPACTS RELATED TO PURCHASES.

- **Supply chain traceability refers to the ability to track the path of a product or material throughout the entire supply chain – from its source (raw materials) to the end consumer. This includes all stages: production, processing, transport, storage, distribution, etc.**
- Traceability processes can take various forms: sometimes automated through the implementation of dedicated management tools (for example, software enabling the management of digital passports), they can also be more qualitative approaches focused on the most risky purchases, with varying levels of ambition (for example, value chain modeling, certification processes, field surveys, co-construction of supply chains, etc.).

TRACEABILITY: BEYOND CSR RISK MANAGEMENT, A GUARANTEE OF QUALITY AND RESILIENCE IN VALUE CHAINS

A regulatory prerequisite

In a context of increasing regulatory obligations and societal expectations regarding transparency, traceability is gradually becoming a prerequisite for clients, particularly for high-risk raw materials. This represents a new form of "social license to operate."

A lever for managing risks – economic and CSR – and therefore a resilience factor

This quest for traceability is also essential to strengthen the management of a wider range of risks in purchasing policies, and to adopt approaches more suited to the specificities of supply chains: the identification of suppliers at different tiers, the analysis of their location, their characteristics and their production processes make it possible to better anticipate and identify the risks linked to CSR issues but also to the geopolitical context.

EXPERT VIEWS

“When it comes to traceability, the first step should be to map and segment your value chain and identify the internal and external stakeholders involved at each stage. To strengthen the traceability of their raw materials, many companies rely on certification processes. While these are indeed very useful for improving risk management, they should not be considered sufficient solutions on their own. Furthermore, any certification considered robust at a given time may lose relevance over time or fail to meet evolving regulations. It should therefore be used as one tool among others, complementing an essential strategy for gathering information from the field (i.e., traceability at the plot level). **This feedback mechanism is essential to meet regulatory requirements (particularly EUDR*), but it is also consistent with the most robust frameworks, such as SBTN (Science Based Targets Network) or the AFI (Accountability Framework initiative) guidelines.** Its relevance and effectiveness must also be regularly reassessed.”

CHRISTOPHER RANNOU • WWF France

“Traceability is one of the key pillars of the Life 360 program, which aims to manage the Group’s environmental and social impacts across its value chain. The objective of this pillar is to **strengthen our understanding of our products’ supply chains (suppliers beyond tier 1) by developing appropriate tools.** The Group promotes certification processes for its strategic raw materials, with a target of 100% of strategic raw materials certified by 2026.”

LAETITIA CATRICE • Sustainable Sourcing Director, LVMH

CHRISTIAN GALICHON • Purchasing Director / Responsible Purchasing, LVMH

*The EUDR (European Union Deforestation Regulation) is a European directive relating to the fight against deforestation and forest degradation published in 2023.

LEVER 3

Ensure that purchasing conditions do not undermine the social and environmental practices of suppliers

ANALYSING HOW PURCHASING PRACTICES IMPACT THE CSR PERFORMANCE OF SUPPLIERS AND THEIR INTEGRATION INTO RESPONSIBLE PURCHASING STRATEGIES

The impacts of the various stages of the purchasing process on suppliers' economic and CSR performance have been known and documented for several years, although they are rarely integrated into responsible purchasing policies in practice. In particular, pressures on purchase prices, delivery times, production, and payment can have detrimental effects on working conditions at suppliers. **Diagnosing buyers' practices and integrating guidelines into responsible purchasing approaches is essential to ensure better management of environmental and social risks.**

REEXAMINE THE TERMS OF THE NEGOTIATION
PURCHASE PRICES ARE BEING ADJUSTED BASED ON AN ANALYSIS OF THE ECONOMIC MODEL'S STRUCTURE

Analyzing purchasing pricing practices should enable companies to better distribute production costs throughout the supply chain. This involves examining the structure of the business model and aims to identify a new balance between a "fair" upstream purchase price and the price of final products and services, aligned with the desired market positioning. Implementing such **an approach requires a shared commitment from various internal departments, going beyond the purchasing function alone.**

EXPERT VIEWS

"When it comes to living wages in the supply chain, the responsibility doesn't lie solely with suppliers: clients also have significant efforts to make regarding their purchasing practices. The two main levers that have a significant influence on suppliers are:

- **Purchase prices**, which imply downward pressure on wages in the event of excessive negotiation
- **Production delays**, because when production times are too short or change, it prevents suppliers from providing stable working conditions for their employees, who are often faced with longer working hours. It should be noted that generally, the more overtime hours there are, the less adequately they are paid."

DANIEL VAUGHAN-WHITEHEAD • Fair Wage Network

"Purchasing practices are **one of the key pillars of the H&M Group's wage strategy for production, which aims to ensure fair wages for workers in our supplier's factories.**

Our long-standing commitment to fair wages has shown us how purchasing behavior and standards can significantly contribute to improving wages and working conditions at our suppliers. As a founding member of the ACT initiative, the H&M Group is a signatory to the five commitments for responsible purchasing practices, and we are working collectively to improve purchasing behavior across the industry."

JOHAN GENNEBY • H&M Group

"The core of the 'Who's the Boss?!' approach is to study and understand, from a consumer's perspective, how product prices are determined. **This involves examining the consequences of a purchase price on the upstream value chain, in terms of producer income, but also the technical specifications of the products (e.g., agricultural practices, quantity per unit sold, etc.).** In theory, this approach can be applied to any type of sector."

RAPHAËL PETIT • Who's the Boss?!

A CLOSER LOOK AT THE TOOLS AVAILABLE THROUGH THE ACT INITIATIVE

(Action Collaboration Transformation)

For several years, the ACT initiative has coordinated and guided the implementation of binding agreements between major contractors and the global trade union IndustriALL, essentially covering working conditions and workers' rights worldwide. A significant portion of these agreements concerns the purchasing practices of brands, as reflected for example by the **5 Global Commitments on Purchasing Practices¹**. These commit signatories to identifying purchasing conditions that ensure the payment of decent wages to suppliers, with elements relating to the setting of purchase prices, the implementation of fair payment conditions, better planning and forecasting of orders, the training of buyers in responsible purchasing practices and responsible disengagement procedures.

(1) ACT Global Purchasing Practices Commitments, [link](#)

LEVER 4

From "risk cascading" to "risk sharing": using contracts as a tool for dialogue and collaboration between suppliers and customers on CSR issues (1/2)

A SHARED OBSERVATION: STANDARDIZED CSR CLAUSES AND REQUIREMENTS IMPOSED ON SUPPLIERS ARE OFTEN INEFFECTIVE

Faced with increasingly stringent regulatory expectations, CSR contractual clauses are being used more and more as tools to **protect against legal risks arising from environmental and human rights abuses committed by suppliers**. The aim is to hold direct suppliers accountable for implementing responsible production and sourcing practices.

These clauses for transferring liability are currently insufficient:

- **In terms of financial risk management**, the integration of standardized CSR clauses in supplier contracts is not sufficient to exempt clients from their legal responsibility in the event of litigation, particularly with regard to the duty of vigilance. Furthermore, these clauses do not guarantee sufficient protection for clients against reputational risks in the event of allegations concerning their suppliers.
- **In terms of impact**, the effects are also severely limited. On the supplier side, overly generic and standardized CSR clauses are often inapplicable, as they are ill-suited to their resources and specificities (commitment in principle vs. operationally applicable measures). On the client side, **the presumed transfer of responsibility to the supplier may lead to less questioning of their own sphere of influence and the pressure factors related to purchasing conditions, which nevertheless indirectly contribute to the materialization of the breaches** (i.e. downward pressure on purchase prices, short-term contracts, payment and delivery times, instability of specifications, etc.).

The experts interviewed argue that these clauses should be adapted as much as possible to the specific characteristics of suppliers, and that they should be part of a logic of co-responsibility in the face of the materialization of risks.

EXPERT VIEWS

“In practice, CSR clauses are often quite general, strict, and imposed in a standardized way on heterogeneous suppliers, without taking into account their context or operational realities. They can therefore prove counterproductive. For clients, the risk is twofold: on the one hand, finding themselves faced with suppliers who accept these clauses without understanding them or having the means to implement them (the behavior of “yes-sayers”); on the other hand, incurring sanctions in certain countries (such as France), where the law prohibits imposing clauses that are excessively unfavorable to a business partner. To avoid these pitfalls, **social, environmental, and human rights clauses should, as far as possible, be adapted to the supplier's specific context** (excluding the “one size fits all” approach). This requires opening a genuine dialogue upstream, in order to understand the common issues and obtain more reliable information.”

MAXIME PETRUCCI • Lawyer, Abello IP Firm

“The power imbalance in buyer-supplier relationships is a major obstacle to promoting responsible business practices and achieving positive impacts for people and the planet. Buyers often expect suppliers to be beyond reproach in terms of respecting human rights and environmental standards, and use their contracts to monitor and punish shortcomings, rather than to encourage performance. Suppliers, for their part, are often overwhelmed by due diligence requirements and the costs associated with their implementation. This makes them reluctant to inform buyers of negative impacts on their operations and supply chains, complicating the buyers' task of identifying, and even more so, addressing these impacts. **That is why, within the Responsible Contracting Project (RCP), we assert that contracts that simply transfer the risks and responsibilities of protecting human rights and the environment to suppliers are ineffective and out of step with widely recognized standards of responsible business conduct, such as the United Nations Guiding Principles (UNGP) and the OECD guidelines.”**

SARAH DADUSH • Director of the Responsible Contracting Project

LEVER 4

From "risk cascading" to "risk sharing": using contracts as a tool for dialogue and collaboration between suppliers and customers on CSR issues (2/2)

USING CONTRACTS TO FOSTER FAIRER SUPPLIER-CLIENT RELATIONSHIPS AND PROMOTE A COLLABORATIVE APPROACH TO CSR MATTERS

Beyond a tool for managing legal risks and sanctioning suppliers, some stakeholders are calling for a reconsideration of the use of contracts, viewing them as tools to foster dialogue, collaboration, and innovation in supplier-client relationships. To achieve this, clients must necessarily:

- **Recognize a possible co-responsibility** for the materialization of risks, in particular by questioning the impact of purchasing conditions on the CSR practices of suppliers.
- **Establish a dialogue with suppliers** on purchase contracts in order to identify co-benefits for each party in risk management and define common responsibilities in steering CSR performance (preventive rather than punitive approach).
- **Do not limit yourself to a legal reading of the contractual clauses:** train the teams and involve the CSR and responsible purchasing officers in defining good contracting practices.

A CLOSER LOOK AT THE TOOLS PROVIDED BY THE INITIATIVE RESPONSIBLE CONTRACTING PROJECT

Having worked for several years on the topic of responsible contracting, the **Responsible Contracting Project (RCP)** considers contracts a key tool for responsible purchasing, requiring the formalization of shared responsibility. Indeed, contracts commit both buyers (i.e., brands and distributors) and suppliers (i.e., agricultural producers, production facilities, wholesalers, etc.) to assume their individual responsibilities and to cooperate in preventing and addressing environmental issues. To guide such practices, the RCP provides a toolkit co-developed through a multi-stakeholder initiative, designed to facilitate the formalization of responsible purchasing contracts.

EXPERT VIEWS

“Contracts can become true foundations for establishing a more transparent relationship, based on trust and collaboration between buyers and suppliers. This is an essential condition for protecting human rights and the environment.

To achieve this level of requirement, contracts should commit both parties to sharing responsibility for respecting human rights and environmental standards, and to working together to address problems proactively, not just reactively.

Moreover, contracts can formalize a process for identifying and addressing negative impacts, rather than resorting to measures such as immediate termination or "cut and run," which weaken the resilience of supply chains and do not address the impacts. This change of approach is precisely what the Responsible Contracting Project aims to achieve, by proposing contract models aligned with the principles of due diligence, to promote better outcomes for people and the planet."

SARAH DADUSH, DIRECTOR • Responsible Contracting Project

"The penalties for non-compliance with contractual clauses could be more graduated, **so that social, environmental, and human rights clauses become tools for continuous improvement**, rather than punitive mechanisms leading to termination of the contract at the first sign of a breach, regardless of its severity."

MAXIME PETRUCCI • Lawyer, Abello IP Firm

"In our international work, **we have observed that contracts are often insufficiently defined, particularly regarding the allocation of responsibilities in the event of an incident.** For example, when an order that has already been produced is cancelled without the cancellation terms having been specified beforehand in the contract, the burden generally falls on the supplier. The supplier must then bear the financial losses alone, sometimes with direct consequences for its employees (wages, working conditions, etc.)."

DANIEL VAUGHAN-WHITEHEAD • Fair Wage Network

¹ Responsible Contracting Project, *The RCP Toolkit*, [link](#)

LEVER 5

Adopting a continuous improvement approach: addressing the most serious risks first and gradually expanding the scope

ACKNOWLEDGE THAT "ZERO RISK" IS UNATTAINABLE AND DEDICATE YOURSELF TO A PATH OF ONGOING ENHANCEMENT TO FULFIL REGULATORY AND INSTITUTIONAL STANDARDS

Due to complex, long and globalized supply chains, **no economic actor (including the most mature) can claim to be free today from or in complete control of environmental and social risks in its supply chain.**

International due diligence frameworks have for many years incorporated this reality (see the United Nations Guidelines¹ and OECD Guidelines²) **and recommend prioritizing action plans according to criteria of severity and likelihood of impact, recognizing the iterative nature of risk management processes, and adhering to a path of continuous improvement.** Therefore, only the gradual implementation of reasonable due diligence measures can limit legal risks and better control social and environmental impact.

It should also be noted that international standards call for moderation in the use of disengagement or contract termination clauses in the event of a proven incident at a supplier: these should be used responsibly and as a last resort. **The priority, where possible, is to support the supplier in remediation and better management of its risks.**

AVOID STANDARDIZING ALL RISKS AT ONCE; INSTEAD, PRIORITISE RISKS AND CUSTOMISE PROCEDURES BASED ON SUPPLIER SPECIFICS AND PURCHASE CATEGORIES

Like CSR contractual clauses, **risk management action plans are not simply general and replicable to all types of risks and purchasing categories.** They always require careful consideration of their suitability and relevance, taking into account the context and the capacity of the contracting authorities to act.

Although the concept of "reasonable vigilance" remains vague today, **it accurately reflects this requirement for critical thinking and adaptability according to the levers of action available to the client and their effectiveness in addressing risks.**

EXPERT VIEWS

"The OECD standards on responsible business conduct do not advocate transferring risk management responsibilities along the supply chain, nor do they advocate automatically excluding suppliers when a risk is identified.

The priority should be to work collaboratively with business partners and subcontractors to prevent or mitigate impacts and promote continuous improvement. Disengagement, on the contrary, should only be a last resort (for example, after attempts to prevent or mitigate serious impacts have failed; when impacts are irreversible; or in the absence of a reasonable prospect of change)."

BENJAMIN MICHEL • OECD

"Faced with a strengthening regulatory framework, clients tend to multiply requirements without adapting them to the size or capabilities of suppliers. This logic is often motivated by a desire to protect themselves legally, although it

could, on the contrary, undermine the actual effectiveness of the efforts. **Rather than giving in to the temptation to cover all risks as quickly as possible with symbolic measures, it is necessary to consider the measures best suited to the size and context of their supplier, examining the feasibility and actual effectiveness of the requested measure."**

LAURENT LHOPITALIER • President of EDH
(Businesses for Human Rights)

"Faced with the impossibility of implementing an approach tailored to each supplier due to the excessive number of tier 1 partners, **managing panels of key suppliers by purchasing category allows us to define risk management rules more appropriate to the specific characteristics of certain products."**

MAJOR ENERGY COMPANY

(1) United Nations Guiding Principles on Business and Human Rights, 2011, [link](#)

(2) OECD Guidelines for Multinational Enterprises, 2023, [link](#)

LEVER 6

Developing peer-to-peer approaches to strengthen risk management and influence capacity

PEER-TO-PEER APPROACHES: AN EFFECTIVE METHOD TO STRENGTHEN THE CAPACITY TO ACT AND STRUCTURE MORE RESPONSIBLE SUPPLY CHAINS

In the event of an imbalance in the customer-supplier relationship, purchasing departments sometimes struggle to identify supply solutions aligned with their social and environmental objectives (for example: supplier monopoly situation, low market share of an immature supplier, particularly risky raw material and lack of alternative, etc.). This can generate a feeling of powerlessness among some economic actors, who feel they do not have the necessary levers to influence the practices of a sector.

In light of this situation, multi-stakeholder initiatives offer a significantly greater impact: they allow for the pooling of efforts and resources associated with responsible purchasing practices (for example, shared tools, joint studies and training, etc.), the agreement on common expectations of suppliers to streamline requests, and the strengthening of positive pressure on suppliers to improve their CSR practices. Although these approaches are still relatively uncommon, there is a growing consensus regarding their effectiveness and innovative potential.

A CLOSER LOOK AT THE ICS (INITIATIVE FOR COMPLIANCE & SUSTAINABILITY)

Created in 1998 by the French Federation of Commerce and Distribution (FCD), the ICS (Initiative for Compliance and Sustainability) was established to pool efforts related to supplier audits by developing a common audit procedure and tools. This approach has enabled the sharing of resources associated with audits and helped reduce the number of simultaneous audits in factories, while ensuring a robust and reliable process (for example, ICS audits are conducted by third-party audit firms accredited by the ICS and mandated by ICS members, thus allowing for complete control of the process). This initiative also provides ICS members with a forum for sharing industry knowledge and best practices.

EXPERT VIEWS

“Sectoral initiatives are among the most promising measures for addressing traceability challenges, particularly beyond tier 1, where the company’s ability to identify risks and exert influence diminishes. These initiatives enable the sharing of essential information for identifying and managing risks, especially at the supply chain level. This could involve, for example, sharing audit results or making joint requests to address environmental and social risks with shared suppliers.”

LAURENT LHOPITALIER • President of EDH (Enterprises for Human Rights)

“In the most complex supply chains, where levers for action are limited, OECD due diligence standards can be mobilized to address these situations, favouring collective action rather than exclusion. They encourage participation in collaborative initiatives (sectoral or regional), which allow actors in the same value chain to pool their efforts and resources, and increase their influence.”

BENJAMIN MICHEL • OECD

“ In a context of complex and fragmented global value chains, collaborative initiatives between actors sharing the same suppliers are still too rare. This lack of coordination severely limits the scope of actions undertaken. However, sectoral initiatives such as Solar Europe, Wind Europe, and the Battery Alliance show that it is possible to structure collective dynamics around common objectives. These examples remain marginal, but they illustrate a promising path.”

MAJOR ENERGY COMPANY

LEVER 7

Engaging suppliers and their stakeholders: an asset to ensure the relevance of the approach (1/2)

BEYOND BILATERAL APPROACHES, DIALOGUE BETWEEN DONORS OF ORDER, SUPPLIERS AND "IMPACTED PARTIES" MUST BE DEVELOPED TO UNDERSTAND THE STRUCTURAL MECHANISMS BEHIND SOCIAL AND ENVIRONMENTAL RISKS, AND CO-CREATE MORE EFFECTIVE ACTION PLANS

Although stakeholder dialogue on upstream CSR issues is increasingly developed, **it remains essentially bilateral and rarely brings together, in the same forum, clients, suppliers, and representatives of stakeholders impacted by responsible purchasing practices.** For example, on upstream working conditions issues, few initiatives bring together suppliers, customers, and representatives of workers across the value chain - such as sectoral unions. Yet, like the initiative developed by the ACT¹ organization in Cambodia, this type of project can lead to innovative solutions and address complex issues, such as identifying a minimum purchase price that ensures a living wage for suppliers. Similarly, some environmental issues require dialogue with relevant local stakeholders (see, for example, ecosystem approaches, promoted notably by the WWF).

The key success factors common to these approaches lie both in the **development of a common diagnosis, based on a richer level of information, and in a vision shared by the actors involved, also making it possible to identify the co-benefits of action plans which are therefore more adapted to the problems of the contributors.**

This observation has led *C'est qui le Patron?!*³ to integrate all the actors in its value chain: **from suppliers to end consumers**, in order to define an economic model allowing a more equitable sharing of value upstream, while guaranteeing the accessibility of the products sold.

EXPERT VIEWS

“As legal responsibility becomes a central issue in regulatory debates, ACT calls for a transformation in how responsible purchasing practices are defined: **developing relevant due diligence processes and tools requires involving internal stakeholders across the entire production cycle, as well as supply chain stakeholders representing manufacturers, suppliers, and unions.** This involvement should extend from the action plan design phase, through monitoring its implementation, to establishing mechanisms for evaluating the effectiveness of measures in partnership with stakeholders.”

MIRA NEUMAIER AND BEA RUOFF • ACT (Action, Collaboration, Transformation)

“**Some impacts and risks must necessarily be addressed at a more local level:** this is the case, for example, with issues related to water consumption, when it is significant for the production of raw materials or finished products. Stakeholders must be identified (and the affected communities) to set targets at a more local level (for example, by using appropriate methodologies such as those of the Science Based Targets Network)². **In general, WWF encourages the setting of targets for ecosystems in collaboration with affected stakeholders:** this involves reconciling the management of environmental impacts with those on affected communities, within a framework of a ‘just transition.’ This also allows us to anticipate the collective dynamics necessary for the implementation of action plans at the local level.”

CHRISTOPHER RANNOU • WWF France

“The business model of Who's the Boss?! operates on the basis of a **A three-way approach involving producer, supplier, and end consumer.** Questionnaires are sent to all consumers via its website before launching the production and marketing of new products. The aim of these questionnaires is to **allow consumers to weigh the impact on the final purchase price against the distribution of economic value throughout the supply chain, by ensuring transparency regarding the consequences of their choices.**”

RAPHAËL PETIT • Who's the Boss?!

(1) ACT, *Win-Win-Win Outcomes for Cambodia* · [link](#)

(2) WWF, *Science-based targets for nature*, [link](#)

(3) Who's the Boss?!, *Solidarity products created by us, the consumers !*, [link](#)

LEVER 7

Engaging suppliers and their stakeholders: an asset to ensure the relevance of the approach (2/2)

THE IMPORTANCE OF ESTABLISHING GUIDELINES FOR DIALOGUE AND FOSTERING A PEACEFUL AND EFFECTIVE COLLABORATION THAT PROMOTES CO-CREATION

Changes in the regulatory environment related to the CS3D (Corporate Sustainability Due Diligence Directive) and the CSRD (Corporate Sustainability Reporting Directive) have highlighted stakeholder engagement initiatives, strengthening the comparability of approaches to procurement. The CSRD, for example, emphasizes the need to engage experts or legitimate representatives to understand and manage the impacts related to the supply chain and suppliers at different tiers.

However, ensuring meaningful dialogue with upstream stakeholders (for example, within the framework of strategic raw material or value chain approaches) **requires establishing a framework conducive to constructive relationships that benefit all contributors.** Given the still limited maturity of stakeholder dialogue initiatives, representatives of civil society (associations, NGOs, sectoral unions, etc.) and institutional actors (UN, OECD, etc.) are calling for the establishment of a **productive dialogue that delivers tangible benefits.**

To ensure the effectiveness of the process and avoid any form of manipulation of partners, it is essential to respect certain fundamental principles:

1. **Identify the right representatives/experts with whom to engage in a dialogue or partnership project:** this principle should lead the approach initiator to ask who is the most legitimate and/or expert to address the issues upstream, and how to ensure good representation of the interests of the contributors, and the associated issues.
2. **Establish a framework enabling calm exchanges:** create a context and rules for dialogue allowing, in particular, the most vulnerable stakeholders to have their interests represented without fear of reprisals, and rules contributing to the establishment of trust between clients, suppliers, and impacted parties.
3. **Ensure a high level of transparency:** guarantee a good level of information to all contributors, and provide sufficient details on the context, objectives, and the final use of the results of the approach (transparency to be maintained throughout the project).
4. **Adopt a co-construction dynamic:** do not seek to validate a predefined approach from the stakeholders of the process but involve them in the identification and co-construction of solutions.
5. **Guarantee reciprocity of exchanges:** the modalities of contribution of stakeholders must be defined upstream of the project to guarantee the co-benefits of such approaches, by identifying and ensuring the interests of each to contribute.

EXPERT VIEWS

"For several years, ACT (Action, Collaboration, Transformation) has been striving to overcome structural obstacles to the implementation of collaborative industrial approaches aimed at improving working conditions and increasing wages. Our experience shows that building ambitious collaborations between stakeholders of the same supply chain, in compliance with legal standards and commercial interests is both effective and achievable. **One of the keys lies in establishing a legal framework developed by the actors in the supply chain: purchasing companies, suppliers, unions.**

This is how ACT (Action, Collaboration, Transformation) recently demonstrated the power of such initiatives in Cambodia: manufacturers, brands, and unions co-developed industrial relationships within the supply chain, integrating buyer commitments into the heart of their purchasing processes. **For the first time in the global apparel sector, several clothing brands signed legally binding agreements, enabling the implementation of collective bargaining agreements and wage increases in the region."**

MIRA NEUMAIER AND BEA RUOFF

ACT (Action, Collaboration, Transformation)

"To improve the audit conditions for our partners (manufacturers and producers), it is essential to dedicate time to presenting the specifications to them beforehand. **We observe that a producer who is aware of the issues involved is more inclined to comply with them.** This depends first and foremost on establishing a relationship of trust between consumers, manufacturers, and farmers."

RAPHAËL PETIT • Who's the Boss?!

LEVER 8

Seeking to create positive impacts, a new approach to risks

GOING BEYOND RISK MANAGEMENT: IMPLEMENTING A VISION OF RESPONSIBLE
PROCUREMENT THAT DELIVERS SOCIAL AND ENVIRONMENTAL BENEFITS ALONGSIDE
INNOVATION

Regardless of sector or company size, **responsible purchasing initiatives are still often focused solely on risk management or due diligence processes** (for example: processes that begin with assessing supplier risk mapping, evaluating CSR performance during the selection phase, conducting social and environmental audits for the most "at-risk" suppliers, and including opt-out clauses linked to ethical commitments, etc.). This observation reflects a defensive stance among companies, centered on regulatory compliance and financial risk management, adopting a posture of solely preventing negative impacts.

While essential, these risk-centric approaches tend to limit companies' ability to innovate and identify levers for generating positive impacts for their upstream stakeholders. **To meet growing societal expectations, however, it is becoming crucial to move beyond this logic and adopt a proactive strategy focused on seeking positive impacts:** the goal is no longer to "do less harm," but to "contribute to something" to stakeholders (suppliers, value chain workers, the environment, and communities impacted throughout the value chain).

The search for co-benefits is indeed a structuring element of the concept of "overall performance" which invites companies to pursue a dual objective: to generate positive social and environmental impacts for stakeholders, while continuing to manage their financial performance.

EXPERT VIEWS

“While due diligence regulations increasingly emphasize an obligation of means (reasonable vigilance) to manage risks, ACT calls on companies to take concrete steps: **a responsible purchasing tool or process should only be considered relevant if it generates a positive social impact within the supply chain.**”

MIRA NEUMAIER AND BEA RUOFF • ACT (Action, Collaboration, Transformation)

“Our activities take place in a particularly polluting sector. **As a client company, we therefore choose to position ourselves in a supportive role, especially towards our long-standing suppliers.** Thus, we propose working together with them to transform their practices, even if it sometimes means paying more to maintain the quality of our services and to accelerate the environmental transition of our supply chain.”

SRNB • SMEs, engineering and construction sector

LEVER 9

Redefining the mandate of the purchasing function: key CSR players! (1/2)

CSR AS A DRIVER OF RESILIENCE AND FINANCIAL PERFORMANCE: THE NEED FOR EVIDENCE TO SUPPORT STRATEGIC INTEGRATION IN PURCHASING

Cost management remains a key focus within purchasing departments, as shown by the persistent importance of purchase price in supplier evaluation during tender processes*. To enhance their oversight, purchasing teams often utilize the *Total Cost of Ownership (TCO)* metric, which evaluates all direct and indirect costs- often referred to as "hidden costs" - associated with a purchase over its entire lifecycle. Recently, this metric has increasingly incorporated CSR considerations, following guidelines like those in ISO 20400, highlighting a growing necessity: **to apply a financial lens to responsible purchasing that can provide strategic justification for senior leadership.**

To persuade internal stakeholders, including senior management, to more thoroughly embed CSR factors into purchasing strategies, **it is essential to strengthen the evidence linking responsible purchasing to financial outcomes.** Thus far, such evidence has primarily focused on environmental issues with clear resilience implications, such as sourcing natural resources affected by local conflicts or climate risks, or areas where measures result in direct cost savings, like energy efficiency improvements.

However, quantifying financial impacts remains more challenging for certain aspects, particularly social issues. For example, it is currently difficult to assign a financial value to avoided costs for contracting authorities, such as risks related to brand damage or litigation stemming from social or environmental supplier claims. Few purchasing departments have undertaken this type of financial quantification. The CSRD (Corporate Sustainability Reporting Directive) has accelerated efforts in this area by requiring companies to estimate financial effects tied to CSR risks and opportunities, though these evaluations still lack sufficient detail to be fully integrated into day-to-day operational tools used by buyers.

EXPERT VIEWS

"It is now necessary to develop approaches that better value the financial cost of inaction for companies: this perspective makes it easier to involve different business units in the challenges of supply chain sustainability."

LAETITIA CATRICE • Sustainable Sourcing Director, LVMH

CHRISTIAN GALICHON • Purchasing Director / Responsible Purchasing, LVMH

"At the contracting stage, **more dialogue could take place between the purchasing, legal, and CSR departments.** These three stakeholders use different, but complementary, perspectives to define the objectives and operating methods of responsible purchasing for the future. **Certainly, cost control remains a priority for purchasing departments, but not at the cost of ethical, environmental, and social risks that are unacceptable to the contracting authority.**

An optimal solution needs to be developed by these three stakeholders to better understand the impacts and levers related to their respective roles, and their consequences on supplier relationships."

MAXIME PETRUCCI • Lawyer, Abello IP Firm

"The financial debate must not be overlooked because it is essential in discussions to get companies on board, and in particular internal stakeholders who are not attached to sustainable development departments.

Assessing the effects of a company's activities on its environment and affected populations amounts to assessing the materiality of its impacts for its stakeholders. However, reconciling the materiality of impact with financial materiality (i.e., the financial effects on the company) should help create a common language to increase internal mobilization."

CHRISTOPHER RANNOU • WWF France

*According to feedback from professional experts in the sector, in the private sector, the price criterion generally represents between 30 and 80% of the final rating of the supplier, vs. 15% or less for CSR.

LEVER 9

Redefining the mandate of the purchasing function: key CSR players! (2/2)

TRAINING: A CRUCIAL COMPONENT FOR FOSTERING INNOVATIVE AND AMBITIOUS PROCUREMENT STRATEGIES, WHICH REQUIRES COMMITMENT WITHIN A SUITABLE ACTION FRAMEWORK

Training plays a crucial role in fostering a clear understanding of the effects of various purchasing practices and in providing improved guidance. Buyers, due to their direct interaction with suppliers, are uniquely placed to grasp supplier-specific challenges, identify potential risks, and uncover opportunities for joint efforts on common concerns (refer to supply chain approaches). For training to be effective and seamlessly incorporated into daily operations, it should:

1. **Propose tools to better manage impacts and guide practices at each stage of the purchasing cycle;**
2. **Track the implementation of action plans and shared strategic objectives at the level of the purchasing department,** in order to ensure an alignment of knowledge and practices, and to encourage initiative.

Ultimately, to facilitate the adoption of a common framework for responsible purchasing, **training should target not only buyers but also the management teams responsible for setting their mandates and goals.**

STRUCTURING RESPONSIBLE PROCUREMENT GOVERNANCE TO SUPPORT MULTI-BUSINESS STRATEGIES

Responsible purchasing practices theoretically involve the mobilization of numerous internal stakeholders within the company. For example, this can include:

- General management, which sets the strategic direction for the purchasing function;
- Legal services, engaged in contract negotiations and resolving disputes with suppliers;
- The CSR department, tasked with incorporating strategic goals into responsible purchasing processes, such as the decarbonization pathway;
- Design teams, who may align their practices with the opportunities and challenges of responsible sourcing.

So far, **only a few companies have created governance frameworks that encourage consistent and open communication among these various stakeholders, nor have they developed a unified understanding of the unique challenges faced by each business unit.** Nonetheless, many of the interviewed stakeholders view such models as crucial for effectively implementing strategy and adopting impact management practices throughout supplier interactions and the entire product lifecycle.

EXPERT VIEWS

“Buyers are aware of the realities faced by their suppliers and must receive thorough training on the sustainability issues related to their work. **Raising awareness of the impact that purchasing practices can have on the environmental and social performance of supply chain partners is an essential first step towards a constructive and responsible dialogue.**”

LAETITIA CATRICE • Sustainable Sourcing Director, LVMH

CHRISTIAN GALICHON • Purchasing Director / Responsible Purchasing, LVMH

“**It is essential today to better define the mandate of purchasing departments in the implementation of due diligence mechanisms.** Mandating these departments also implies training them better on the principles of due diligence to ensure their buy-in and streamlining risk management to better integrate it at each stage of supplier relationship management.”

LAURENT LHOPITALIER • President of EDH (Enterprises for Human Rights)

“Training buyers is essential. **However, without shared CSR objectives at a strategic level, there will be no genuine responsible purchasing approach.** Therefore, it is necessary not only to train buyers, but also executive committees on the challenges of multi-capital accounting!”

THACT GROUP • SME, B2B services sector

“Recent developments in responsible business conduct and due diligence have helped to break down silos between certain functions within companies. **Supply chain issues were historically managed solely by purchasing departments. Today, particularly in the French context, there is increasing involvement from a wider range of internal functions** – including CSR, sustainability, legal and compliance, risk management, and marketing teams – with, in many cases, these issues being escalated to the executive committee.”

BENJAMIN MICHEL • OECD



FOCUS
**Responsible purchasing in
public procurement**

PUBLIC PROCUREMENT, A MAJOR PLAYER IN INFLUENCING RESPONSIBLE PURCHASING PRACTICES IN FRANCE

Public procurement in France

Definition

Public procurement refers to all the procedures governing purchases made by public entities (for example: town halls, schools, ministries, etc.), whether through public contracts or concessions. It is governed by the Public Procurement Code and is based on three key principles defining the rules for competitive bidding among suppliers:

- **The principle of treating all candidates equally in the awarding of a public procurement contract;**
- **The principle ensuring open access to public procurement;**
- **The principle of procedural transparency.**

Public procurement, on the other hand, is the act of acquiring a good or service by a public entity. It falls within the regulatory framework of public procurement.



A key player promoting responsible purchasing

Public procurement plays a **central role in achieving the ecological and social transition objectives pursued by the State**. Like the private sector, the regulatory and voluntary framework for public procurement is constantly evolving to strengthen the integration of environmental and social criteria into public purchasing practices.

Beyond its impact on public markets, **public procurement actors provide tools and resources accessible to both buyers and suppliers (public and private)** and therefore contribute to positively influencing purchasing practices.

Key figures for public procurement in France

- ▶ Public procurement represents more than 170 billion euros, or about **8 to 10% of French GDP in 2023¹**.
- ▶ The **main buyers** of public procurement are **local authorities**, which currently represent **80% of all public procurement²**.
- ▶ The **main suppliers** of public procurement are **based in France (97%)** and are mostly **SMEs and mid-sized companies (71.4% of suppliers, of which 60% are SMEs)³**.

(1) Public procurement inquiry commission, *The urgent need to act to avoid going off course: steering public procurement in the service of economic sovereignty*, 2025, [link](#)

(2) Public Life, *Report submitted on behalf of the commission of inquiry into the costs and actual procedures of public procurement and the measurement of their multiplier effect on the French economy*, 2025, [link](#)

(3) Ministry of the Economy, Finance and Industrial and Digital Sovereignty, *Declaration on the Costs and Procedures of Public Procurement*, 2025, [link](#)

LIKE THE PRIVATE SECTOR, PUBLIC PROCUREMENT ENCOUNTERS MAJOR CHALLENGES THAT IMPEDE THE IMPLEMENTATION OF RESPONSIBLE PURCHASING PRACTICES (1/2)

Increasingly stringent CSR requirements are compounded by the administrative hurdles of public procurement

Increasingly stringent CSR requirements, increasingly regulated by lawmakers

- Public procurement is defined by a dense and evolving legal framework, including the Public Procurement Code, European directives, and national regulations, particularly in CSR (Agec Law, Climate and Resilience Law, etc.). **This complexity can hinder the participation of small structures (VSEs, SMEs etc.) by increasing the obligations and administrative procedures associated with public procurement.**
- In France, the National Sustainable Procurement Plan (PNAD) 2021-2025 has strengthened the CSR requirements of public procurement, in connection with the Climate and Resilience Law. The objectives for 2025 are as follows:

100% of the contracts awarded during the year include at least one environmental consideration

30% incorporate at least one social obligation

It should be noted that in 2023, only 29.1% of public contracts included an environmental clause. 18.7% included a social clause¹.

"We don't participate in public procurement because it requires advanced **administrative expertise**: we're asked for too many documents, case studies, and too much time beforehand to have any real chance."

THACT GROUP • SME, B2B Services Sector

Adding CSR considerations increases the administrative burden of public procurement

- As demonstrated by the results of the latest study by the CINOV Federation (2024)², focusing on the BETIC sector, a large number of micro, small, and medium-sized enterprises (MSMEs) still consider access to public procurement too complex. **In this survey, companies highlight the complexity and rigidity of procedures and applications, the perception that the market is difficult to open to new service providers, and the overall cost of responding to calls for tenders.**
- The strengthening of CSR expectations therefore jointly increases the administrative burden associated with public tenders, and **raises, according to the respondents in our survey, difficulties in terms of training and tools, both on the side of buyers and suppliers.** *The Guide on the social aspects of public procurement (2023)*³ confirms that the complexity of social and environmental clauses can discourage the participation of micro, small and medium-sized enterprises (MSMEs) in tenders, and calls for the development of inter-departmental coordination to better define the needs related to the initiation of purchasing processes, and to ensure effective monitoring of CSR commitments throughout the execution of the contract.

European perspectives: administrative simplification in favor of CSR?

On September 9, the European Parliament adopted an **own-initiative report aimed at reforming the European directives on public procurement**, in force since 2014, with the objective of streamlining administrative procedures related to public procurement (particularly for SMEs), **while strengthening the integration of CSR criteria and reducing reliance on the lowest price criterion**⁴. This report is expected to lead to a revision of the relevant directives by the European Commission in 2026.

(1) Ministry of the Economy, *Economic Census of Public Procurement – 2023 Figures*, [link](#)

(2) CINOV, *2nd edition of the Public Procurement Barometer, 2024*, [link](#)

(3) Ministry of the Economy, *Guide on the social aspects of public procurement, 2023*, [link](#)

(4) European Parliament, *Minutes of the vote of 9 September 2025, 2025*, [link](#)

LIKE THE PRIVATE SECTOR, PUBLIC PROCUREMENT ENCOUNTERS MAJOR CHALLENGES THAT IMPEDE THE IMPLEMENTATION OF RESPONSIBLE PURCHASING PRACTICES (1/2)

Conflicting requirements that buyers and suppliers must integrate.

A contradiction exists between the three principles of competitive bidding and the inclusion of CSR requirements in public procurement

- Public procurement buyers often face a tension between applying the 3 principles of competition (equal treatment, transparency, freedom of access) which govern public procurement, and the objectives of sustainable development¹.

For example:

- **Buyers cannot necessarily favour local businesses** as this may compromise the principle of equal treatment¹.
- **The selection criteria formulated by buyers must be strictly linked to the subject matter of the contract, which sometimes limits the integration of long-term CSR considerations.** For example, a social clause may require the use of people in work integration programs or with disabilities, but only for the duration of the contract. The company is not obligated to apply these commitments permanently or in other contexts. Another example is the difficulty of requiring a long-term recycling policy.²

Like the private sector, there are elements of contradiction between CSR requirements and the purchasing practices of public procurement operators (payment delays, lack of remuneration for upstream work, pressure on price, etc.)

- **An illustration using the case of pressures on purchase prices:** the predominance of the historical financial criterion (cost/benefit analysis) over other social and environmental criteria can limit the social and environmental performance of suppliers and their consideration, particularly in a context of budget constraints³. These tensions between purchase prices and CSR performance do not apply to all types of purchases and issues (for example, the implementation of circular economy measures can indeed reduce the costs associated with the purchase of IT equipment).
- **An example is payment deadlines:** although they are strictly regulated, payment deadlines are not always respected by public procurement entities, such as hospitals, particularly due to budgetary prioritization issues³. Extending these deadlines can nevertheless be detrimental to the economic performance of suppliers and leads to a reduction in bids on certain public contracts, thus limiting the ability to select environmentally or socially responsible suppliers.



(1) The Conversation, "Responsible purchasing: a headache for local authorities ", 2020, [link](#)

(2) OECF, *Public Procurement Economic Observatory*, 2024 updated in 2025, [link](#)

(3) Achatpublic.info, *Hospital payment delays: "Hello, accounts payable?"*, 2024, [link](#)

THE FRAMEWORK FOR RESPONSIBLE PURCHASING IN PUBLIC PROCUREMENT (1/2)

The National Sustainable Procurement Plan (PNAD), a common framework for all public procurement stakeholders, enables the provision of resources for public and private markets

Presentation of the PNAD (National Sustainable Procurement Plan)

The PNAD (National Sustainable Development Plan) corresponds to the State's strategy for responsible procurement, which is managed by the CGDD (General Commission for Sustainable Development, which reports to the Ministry for Ecological Transition). Its objective is to promote sustainable procurement in public contracts, it is aimed at all relevant stakeholders (buyers, decision-makers, economic operators), and it sets the CSR (Corporate Social Responsibility) objectives for public procurement actors.

At the initiative of the CGDD, the achats-durables.gouv.fr platform was designed to support public buyers and private actors in integrating environmental and social criteria into their markets, and centralizes a set of resources to be mobilized within the framework of responsible purchasing approaches: guides, model clauses, online training, etc.

A closer look at two other mechanisms also deployed to facilitate the deployment of the PNAD

1. **The Helpdesk “Guichet vert”**: a platform offering free, personalized support (first-level advice) operated by regional sustainable public procurement networks, present across almost the entire country. Responses are quick (<1 hour) and cover regulations, available resources, sourcing, or referrals to experts.
2. **The platform “Rapidd”**: an active community of over 6,000 members dedicated to sharing best practices in responsible procurement, centered around the PNAD (National Sustainable Development Plan). It includes a discussion forum, a resource center, and collaborative groups (thematic or regional). The platform is moderated by the CGDD (General Commission for Sustainable Development).

EXPERT VIEW

“ The General Commission for Sustainable Development (CGDD) coordinates the national responsible procurement policy through the National Sustainable Procurement Plan (PNAD). The Plan's actions aim to meet the needs on the ground for both public sector buyers and private sector stakeholders. The new achats-durables.gouv.fr portal, developed by the CGDD, aims to become the leading website on sustainable procurement and provides a rich network of resources: guides, clauses templates, free training such as the MOOC “Sustainable Procurement,” life cycle assessment tools, and more. The support provided through the plan also includes human support through “guichets verts” for environmental issues and social facilitators for social issues. Thanks to these various actions and resources, public buyers are now better equipped to transform their practices and meet the requirement of the Climate and Resilience Law to integrate environmental and social considerations into all public contracts by August 2026. ”

MARLINE WEBER • CGDD (General Commission for Sustainable Development)



THE FRAMEWORK FOR RESPONSIBLE PURCHASING IN PUBLIC PROCUREMENT (2/2)

SPASER, a strategic commitment requirement for the most important public institutions

Presentation of SPASER (Scheme for promoting socially and environmentally responsible purchasing)

Since the decree of May 2, 2022, and the Green Industry Law of October 2023, all public purchasers subject to the Public Procurement Code whose total annual purchase amount exceeds €50 million must develop, publish, and monitor a SPASER. It should be noted that purchasers below this threshold may also adopt a SPASER voluntarily.

The SPASER allows a public entity subject to it (local authority, State, public institution, etc.) to:

- **Diagnose its current sustainable purchasing practices ;**
- **Set specific progress targets in accordance with the PNAD** (for example the percentage of markets integrating environmental or social criteria);
- **Define action plans to achieve these objectives** (training, standard clauses, etc.);
- **Establish monitoring and management indicators ;**
- **Cover a broader range of topics:** product sustainability, digital sobriety, reduction of emissions and consumption of energy, water, materials, etc.



EXPERT VIEW

" New environmental and social ambitions of the State, in the area of public procurement, have led to the creation of SPASER (Scheme for promoting socially and environmentally Responsible Procurement), which are genuine tools for planning and strategically integrating CSR into public procurement in France. At the Banque de France, **SPASER is closely monitored by the procurement department, the CSR Unit, and the main departments that set the requirements for public procurement** within the bank Each buyer manages a specific purchasing category and maintains regular communication with their suppliers. This direct relationship strengthens trust and facilitates the integration of sustainability considerations.

Suppliers to the Banque de France often exceed requirements, particularly in terms of CSR performance. **SPASER has enabled the development and promotion of practices already implemented within the bank: for example, the eco-design of IT equipment or, at the instigation of the real estate department, improved management of construction waste .**

DIANE FERNANDEZ, NICOLAS NEVEU AND CATHERINE SALLÉ • Bank of France

Key takeaways

KEY TAKEAWAYS

The 5 key takeaways from this barometer and the 9 levers jointly identified by the stakeholders surveyed encourage the adoption of key principles to integrate into your responsible purchasing practices.

CHANGE POSTURE: FROM DEFENSIVE TO PROACTIVE

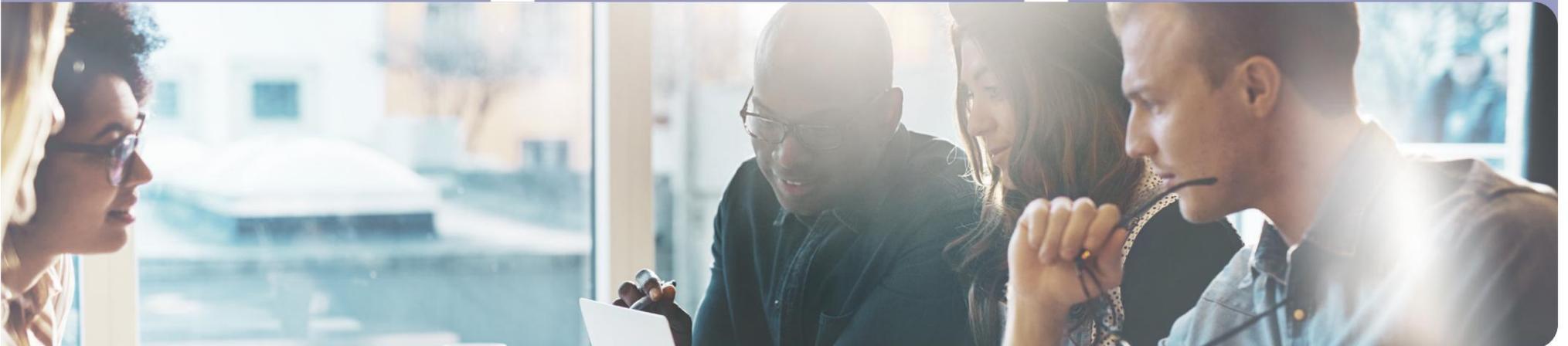
Stay ahead of shifts in supplier circumstances to prevent experiencing crises.

MOVE FORWARD TOGETHER

The ecosystem approach is essential, since the transformation cannot be done in silos: it requires internal mobilization (cross-functionality between professions, involvement of management) and external mobilization (collaboration with suppliers, partners, territories).

MOVING BEYOND THE "RISK" POSTURE, TOWARDS MORE INNOVATION AND POSITIVE IMPACTS FROM PURCHASES!

Positive impacts not only for suppliers, stakeholders, and the environment but also for the company itself.



Appendices

Thanks

This project was led by **MAYA VIÉ**, project manager at Orse, **EVA MEUNIER**, manager in the sustainable development department of PwC France and Maghreb, and **THOMAS LAUNAY**, Sustainable Development and CSR Project Manager at Bpifrance

They were accompanied by **PAULINE ABAJADI**, an intern from Orse and **JUSTINE MOMBRUN**, a project manager from Orse, **FLORIANE JOLY** and **CHLOÉ THOMANN** from PwC France and Maghreb.

This work was carried out under the direction of **GÉRALDINE FORT**, general delegate of Orse, **PHILIPPE KUNTER**, director of sustainable development and CSR at Bpifrance and **CLÉMENCE CALZARONI** and **SYLVAIN LAMBERT**, partners in the sustainable development department of PwC France and Maghreb.

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The graphic design of the document was done by **PERRINE CHASSIGNEUX**.

About the authors



1ST EDITION



2ND EDITION

ABOUT THE ORSE

Orse (Observatory of Corporate Social Responsibility) is a multi-stakeholder, multi-sectoral association, addressing all functions of organizations, which has been supporting companies' CSR strategies for 25 years.

Orse's vision is structured around three missions:

To provide a practical and forward-looking vision of emerging CSR dynamics; To unite all functions within organizations around CSR and help members evolve towards a sustainable business model by drawing on our expertise; To provide CSR stakeholders with keys to understanding, tools and an analysis of good practices in France, Europe and internationally through exchanges and publications.

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In France and North Africa, PwC develops consulting, audit, legal and tax expertise services for organizations of all sizes and across all sectors. With more than 6,750 employees, its multidisciplinary teams combine their expertise within an international network of over 364,000 people in 151 countries. PwC France and North Africa's strategic ambition is to become the leading player in building trust and driving sustainable transformation. companies, in line with the global strategy of the PwC network, The New Equation.

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Bpifrance finances and supports businesses – at every stage of their development – through loans, guarantees, innovation support, and equity investments. In doing so, Bpifrance supports public policies implemented by the State and the Regions. Bpifrance assists them in their project's development, ecological and energy transition initiatives, innovation efforts, and international expansion. Bpifrance also provides export financing on behalf of the French government. In partnership with recognized consulting firms and training organizations, Bpifrance offers tailored support solutions for startups, micro-enterprises, SMEs, and mid-sized companies. Thanks to Bpifrance and its 50 regional offices, entrepreneurs benefit from a local and effective contact to support the sustainable growth of their businesses.

Visit
www.bpifrance.fr

Contacts

ORSE



GERALDINE FORT

General Delegate

geraldine.fort@orse.org



JUSTINE MOMBRUN

Project Manager for Governance & Sustainability Reporting

justine.mombrun@orse.org

PwC France & Maghreb



SYLVAIN LAMBERT

Partner and co-head of the Sustainable Development Department

sylvain.lambert@pwc.com



CLÉMENCE CALZARONI

Partner, Sustainable Development Department

clemence.calzaroni@pwc.com



EVA MEUNIER

Manager, Sustainable Development Department

eva.meunier@pwc.com

BPIFRANCE



PHILIPPE KUNTER

Director of Sustainable Development & CSR

philippe.kunter@bpifrance.fr



THOMAS LAUNAY

Sustainable Development & CSR Project Manager

thomas.launay@bpifrance.fr