



Research Article

NEW APPROACHES TO SECURING THE EU ECONOMY - IMPLICATIONS OF THE EUROPEAN SUPPLY CHAIN ACT FOR BUSINESS

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INTRODUCTION

In order to establish and entrench the respect for human rights and the environment within all global value chains, including those operating at the European level, the European Commission unveiled a draft of the EU supply chain act as a component of its sustainable economy initiatives in 2022. Specifically, the EU Supply Chain Act imposes a more stringent requirement to monitor complete value chains, hence signifying a notable increase in stringency compared to the German Supply Chain Act. Consequently, the German small and medium-sized enterprises are thus expected to face the necessity of doing more monitoring and administrative tasks (Clemens Bauer, 2022). Moreover, The Act is widely recognized as a notable achievement in the field of humanitarian endeavors, and it also poses a possible obstacle for businesses operating within the European Union (Mateus & Martins, 2020). This legislation signifies the merging of social responsibility and corporate governance (Gayialis et al., 2022). In a period marked by an increasing degree of worldwide interconnectivity, the Act represents a noteworthy and bold advancement towards the creation of morally upright, environmentally sound, and open supply chains. Consequently, this paper, explore how ACT amalgamates the delicate equilibrium between the altruistic objectives of the Act and the possible challenges it may provide for private businesses.

Accordingly, the fundamental essence of the European Supply Chain Act centers on virtuous principles. The objective is to address the ethical issues, environmental degradation, and labor exploitation that have negatively impacted global supply networks (Business and Human Rights, 2023). The Act aims to encourage responsible corporate conduct and protect the rights of vulnerable stakeholders globally by requiring corporations to implement robust due diligence procedures and effectively monitor their supply chains. Nevertheless, it is crucial to recognize that the execution of these commendable principles via regulatory mechanisms is a multifaceted undertaking that may impose a substantial burden on enterprises within the European Union. In the current economic and geopolitical context, characterized by growing uncertainty and trade tensions, there is ongoing debate on the practicality of fully adhering to the Act. The Act imposes a

significant level of corporate accountability, requiring corporations to concurrently manage a complex network of international ties, labor conditions, and environmental rules. In addition, the Act shifts some political obligations to businesses by making them de facto regulators of their supply networks (Ionel Zamfir, 2020). This shift in perspective begs important concerns about how the government and private businesses should divide responsibilities. Overextension of corporate commitments and state authority to regulate company conduct are two other areas where this raises issues. Given the scope of these challenges, it's evident that coordinated effort, fortified by robust government support, is necessary for successful implementation of the European Supply Chain Act. Businesses require clear guidance, resources, and incentives to assist them fulfill their statutory obligations under the Act. In addition, it mandates an in-depth analysis of the economic and geopolitical realities facing EU enterprises, together with the adaptability to modify the Act as needed.

In response to the diverse range of challenges faced by modern economies, the European Union developed the European Supply Chain Act. The Act recognizes the intricate and expansive nature of supply chains that traverse across national borders and diverse industries. The implications of these supply networks might extend beyond geographical boundaries, impacting various stakeholders such as remote personnel and the natural environment. Consequently, the legislation seeks to use the financial resources of corporations in order to promote the development of fair and sustainable communities and ecosystems. The primary objective of the Act is to enhance supply chain due diligence by imposing a need on firms located in the European Union to undertake measures aimed at preventing and addressing instances of human rights violations, environmental harm, and unethical labor practices throughout their supply chains (Social and Economic Council, 2021). The primary objective of the Act is to foster responsible business conduct and support global sustainability endeavors through the establishment of corporate accountability for supply chain operations. Consequently, the European Supply Chain Act is characterized by a core concept and operational purpose that are widely regarded as desirable, supported by numerous persuasive justifications. Primarily, it fosters a confluence

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between commercial interests and broader societal and environmental aims (Tylor Wessing, 2023). By integrating responsible practices into their supply chains, companies may effectively mitigate possible risks to their reputation while also playing a crucial role in promoting an ethical and sustainable global economy. There has been a shift toward a more enlightened kind of capitalism as people realize that making a profit and doing the right thing by society are not mutually exclusive goals.

In addition, the Act's goal is to advance the values of fairness and equity (Tylor Wessing, 2023). By enforcing standardized standards on all organizations operating within the European Union, regardless of their size or industry, it ensures fair competition and reduces the possibility of companies gaining an unfair advantage by avoiding their responsibilities. Moreover, the Act aims to enhance the European Union's global standing as a leading proponent of ethical business practices (Tylor Wessing, 2023). The European Union (EU) demonstrates its commitment to human rights, environmental conservation, and fair labor practices through the establishment of a precedent for thorough supply chain due diligence (Alexander & Lund-Thomsen, 2023). The dedication indicated above possesses the capacity to inspire other regions and nations, encouraging them to adopt similar actions. As a result, this has the potential to initiate a chain reaction of positive changes on a global scale.

Accordingly, the Act has garnered significant attention due to its innovative approach in safeguarding human rights and environmental concerns, while concurrently promoting ethical corporate conduct. The feasibility of legal conditions for firms remains a topic of ongoing debate, influenced by the complex interplay of economic and geopolitical factors. There is a prevailing fear among those in the business community that the requirements outlined in the Act may impose excessive burdens on the majority of firms, notwithstanding the commendable objectives of the Act (European Commission, 2023). Likewise, a fundamental understanding of the legal obligations established in the Act is necessary to have a thorough awareness of the issues encountered by businesses. The Act mandates that businesses employ stringent due diligence procedures to identify and remedy any possible risks to human rights, environmental sustainability, and ethical labor practices within their supply chains (OECD, 2020). Thus, requiring conducting a worldwide analysis of supplier behavior and taking corrective action where necessary. If a business fails to adhere to the aforementioned guidelines, it could face legal repercussions and damage to its reputation. Similarly, on the same breath, the increasing uncertainties, trade tensions, and economic instability characterize today's global business climate, which is experiencing rapid development (Aksoy et al., 2022). Supply chain interruptions and unpredictable commodity prices are only two examples of the factors that have increased the difficulty of running a business. The supply chain is vulnerable, costs are rising, and consumer tastes are changing. It might be difficult for businesses to maintain their competitive edge and meet the demanding regulatory requirements of the European Supply Chain Act in today's uncertain economic climate. Moreover, the viability of legal obligations under the Act is also heavily influenced by geopolitical conflicts and international relations. The supply networks of multinational businesses must deal with varying legal, and political environments. Challenges to

compliance thus arise from geopolitical conflicts, trade sanctions, and the constant evolution of international regulations. In addition, it might be a herculean undertaking in the current geopolitical environment to bring together the competing interests of a wide range of international parties.

Similarly, in a radical break from past regulation schemes, the European Union (EU) has passed the European Supply Chain Act and consequently to safeguard the EU economy, the Act requires businesses to account for their supply chain's effect on human rights, environmental sustainability, and ethical labor practices (Elevate, 2023). Likewise, one of the Act's most notable aspects is the outsourcing of formerly government-mandated functions. It is now up to businesses to act as de facto regulators within their supply chains, checking for Act compliance. Moreover, the Act has extensive implications, imposing a significant compliance cost on enterprises. In order to ensure full compliance with the Act, companies are required to effectively negotiate the complex network of global supply chains (Matthias Kraus, 2022). To ensure adherence to ethical, environmental, and labor standards, it may be necessary to implement rigorous due diligence, monitoring, and potentially even redesign of supply chains. Small and medium-sized enterprises with limited resources may have significant challenges in achieving compliance on a daily basis. Consequently, the Act introduces a degree of ambiguity in distinguishing between the conventional responsibilities of governmental entities and commercial enterprises (Matthias Kraus, 2022). This mechanism effectively transforms companies into quasi-regulatory entities, assuming the responsibility of enforcing laws and regulations outside national boundaries. The aforementioned state of job uncertainty prompts inquiries on the suitable distribution of duties and obligations. Organizations may have challenges in effectively handling political responsibilities that have previously been the domain of governments (Delloite, 2023).

As a result, the Act signifies a major shift in the European Union's strategy towards safeguarding its economy, placing a strong emphasis on corporate accountability and ethical behavior (Ionel Zamfir, 2020). The successful execution of this transformative legislation is contingent upon the pivotal role of the state in furnishing fundamental assistance. Moreover, the implementation of the Act requires businesses to monitor and enhance their supply chains' compliance with ethical, environmental, and labor standards. Nonetheless, the level of government support strongly correlates with the relative ease of attaining compliance. The state thus must play a central role in establishing the framework necessary for businesses to fulfill their responsibilities. This includes offering the enterprises with guidance, resources, and incentives. In order to attain the Act's goals while avoiding undue strain on the private sector, the state's participation is indispensable. Consequently, the aided serves the purpose of not only elucidating the stipulations outlined in the Act, but also assisting businesses in effectively maneuvering through the intricate nuances associated with global supply chains. Furthermore, it is recommended that the state dedicate resources towards bolstering compliance endeavors (Tylor Wessing, 2023). This can be achieved through the establishment of institutions or platforms that promote the exchange of information and foster collaboration among enterprises, government entities, and civil society. By

adopting this approach, the government can mitigate certain practical obstacles linked to adherence, thereby facilitating the effective execution of the legislation. Moreover, the global nature of modern supply chains makes international cooperation and standardization essential to the success of the Act, necessitating the diplomatic concord between domestic legislation and international standards, and the government should make it a top priority. A more stable and predictable business environment may be the result, and compliance processes expedited through the use of collaborative strategies. Consequently, the active state's involvement in international discussions on responsible business behavior will lead to businesses adhering to the Act's principles across borders and promote a level playing field.

Existing standards

While the Act does impose some new compliance obligations, the focus on openness and risk mitigation, as well as the Act's integration with current standards, could help EU-based businesses become more resilient and competitive. Consequently, the paper discusses the existing standards guiding corporate social responsibility including ISO 26000, Management of Corporate Social Responsibility, and Supply chain law.

ISO 26000:2010

ISO 26000, unlike several other well-known ISO standards, consists of guidelines rather than requirements and hence cannot be certified to. Rather, it aids in defining the concept of social responsibility, the translation of concepts into successful activities, and the global dissemination of best practices in the area of social responsibility. It is designed for businesses of all sizes and in all parts of the world. Moreover, the purpose of this standard is to help businesses contribute to sustainable development (Iaset, 2021). The goal is to inspire them to go above and beyond what the law requires, while acknowledging that doing so is a necessary component of any responsible business. Its goal is to foster a shared sense of corporate social responsibility and to supplement existing social responsibility tools and programs rather than compete with them (Prayuda, R. Z., & Praditya, R. A. 2020).

Management of Corporate Social Responsibility

Social responsibility management is a form of leadership that centers on the examination of a business or brand's influence on society as a whole. Through the use of this particular management style, brands have the potential to enhance their overall reputation and effectively attract a favorable client demographic (Felicetti et al., 2022). Moreover, in a broader sense, management of Corporate Social Responsibility refers to the systematic coordination and supervision of initiatives aimed at enhancing the well-being of the community and tackling societal challenges (Sol Kim et al., 2020). Consequently, the Act lays considerable emphasis on the effective implementation of corporate social responsibility (CSR) inside corporations. Business entities are obligated to demonstrate a level of carefulness and prudence in their supply chains, which involves the process of identifying potential risks and taking measures to minimize or prevent undesirable consequences. This aligns with the broader global trend of incorporating corporate social responsibility (CSR) management into business plans, as underscored in the administration of CSR principles (Ashrafi et al., 2020). The Act's provisions are in line with the need to integrate corporate

social responsibility (CSR) into core business operations, thereby encouraging the long-term adoption of sustainable practices.

Supply chain law

According to a study conducted by the European Commission, it was found that prior to the introduction of the Act, there was a lack of a comprehensive obligation at the European Union (EU) level that mandated businesses to engage in due diligence practices to address their potential negative effects on human rights and the environment throughout their supply chains (European Commission, 2020). Furthermore, the findings of the study by the Commission suggest that a significant proportion of respondents from the general survey expressed the view that the then existing legal framework did not offer firms a sufficient level of legal assurance regarding their responsibilities in relation to environmental due diligence, and human rights. Likewise, a consensus among stakeholders exists on the inefficiency, lack of coherence, and ineffectiveness of the present legal framework for due diligence for human rights and environmental consequences. Based on the aforementioned information and the results of the interviews conducted, it appears that a significant portion of both general and business stakeholders hold the belief that a policy alteration is necessary. Consequently, some of the EU standard predating the Act included the EU Timber Regulation, EU Conflict Minerals Regulation, EU Non-Financial Reporting Directive, among others chains (European Commission, 2020). Furthermore, the European Union (EU) has implemented a range of regulatory measures aimed at safeguarding the environment. Although the concept of "due diligence" is not explicitly included in these requirements, they still necessitate that businesses undertake measures to mitigate environmental impact. Moreover, several examples of relevant directives in the field of environmental protection include the EU Environmental Liability Directive, the Seveso III Directive, and the Directive on the protection of the environment through criminal law. Businesses are expected to conduct risk management reviews for their environmental impacts according to voluntary standards such as the Organization Environmental Footprint (OEF) and the EU Eco-Management and Audit Scheme. Despite the absence of a direct association with due diligence obligations, the European Investment Bank declared its intention to cease financing the majority of fossil fuel projects, effective from the conclusion of 2021 (European Commission DG Environment, 2020).

Risks to companies through the LKSG (Supply Chain Sourcing Obligations Act)

The LKSG presents potential advantages for enhancing the resilience of the supply chain ecosystem (Zekhnini et al., 2021). However, it also presents significant risks and problems for businesses, notably in relation to compliance and the identification of risk factors beyond the initial stage of the supply chain.

Compliance

Ensuring compliance to the LKSG is of utmost importance for businesses doing business within the European Union. The attainment of compliance may require substantial reorganization of supply chain networks, encompassing the identification of alternative suppliers, the renegotiation of contracts, and the adaptation to future cost escalations. Non-adherence to regulations may lead to significant financial

sanctions and harm to a company's reputation, underscoring the necessity for organizations to allocate resources towards implementing and maintaining compliance protocols (Centobelli et al., 2020). Similarly, according to Dr. James Sinclair, Director of Human Rights, the LkSG represents a significant change in the legislative framework that governs supply chain due diligence. Traditionally, this framework has primarily focused on addressing social risks related to sourcing from countries in the Global South. The Global North will now subject significant emitting nations including Germany, to legal scrutiny. Moreover, the consolidation of human rights and environmental concerns by the LkSG, as a component of a larger effort to acknowledge the universal privilege to a healthy environment, has the potential to introduce new domestic regulatory obstacles for businesses, consequently posing additional challenges for these businesses, particularly considering the increasing civil and labor rights risks they are already facing in major sourcing countries (Kazancoglu et al., 2020).

Accordingly, concerns regarding the act's possible impact on global supply networks have also been raised (Zhu et al., 2020). Businesses may experience difficulties maintaining stable supply chains as they rush to diversify their supply strategies in order to meet the LKSG's requirements. These hiccups can cause manufacturing delays, higher expenses, and stockout problems. Supply chain strategy changes can have significant consequences for businesses, therefore it's important to weigh those consequences against the possible gains from making the changes.

Risk identification beyond the first stage of the supply chain

Consequently, in order to comply with the LKSG, businesses must look beyond their typical first-tier suppliers and analyze their whole supply chains for any security flaws (Li et al., 2021). Such an expansive view calls for an increased familiarity with the supply chain and all its intricate workings. Second-, third-, and even fourth-tier suppliers provide hidden hazards, so businesses must analyze them thoroughly. A third-party supplier's failure to deliver a seemingly insignificant part, for example, might have far-reaching consequences for the entire supply chain, delaying manufacturing and reducing inventory (Shashi et al., 2019). In order to uncover hidden security flaws in their supply chains, businesses need use sophisticated mapping and risk assessment technologies.

Moreover, notwithstanding the directions provided by the LKSG, businesses continue to encounter impediments in their efforts to ascertain risks that extend beyond the initial phase of the supply chain (Hoek, 2020). Lack of openness and restricted data access is a major roadblock that slows development. Businesses may struggle to conduct thorough risk assessments because they lack easy access to comprehensive data from suppliers, especially those further along the supply chain. The vast volume of data associated with the identification of potential risks across the extended supply chain can be a significant challenge for organizations to analyze. Collaboration among industry players, regulators, and technology vendors is crucial for the establishment of uniform reporting channels and the dissemination of optimal strategies, thereby facilitating the resolution of these challenges.

Consequently, after the identification of risks that extend beyond the initial stage of the supply chain, it becomes

imperative for enterprises to formulate efficient strategies for risk mitigation in order to maintain adherence to the LKSG. This could entail the expansion of the supplier portfolio, augmentation of safety stock quantities, or adoption of alternative sourcing strategies (Ketchen & Craighead, 2020). It is imperative for companies to develop comprehensive contingency plans in order to effectively and promptly address any potential disruptions. In addition, the establishment of robust partnerships with suppliers and the cultivation of a corporate environment characterized by openness and cooperation can enhance endeavors related to the mitigation of risks. Ensuring adherence to the LKSG entails not only the identification of potential risks, but also the implementation of proactive steps aimed at mitigating these risks and guaranteeing the uninterrupted operation of the business.

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