Purpose of the study

The purpose of this study is to analyze companies’ practices in the second year of application of the French law on the duty of vigilance.

It also aims to identify challenges that companies face in applying the law, in order to assist them in developing their approaches.

Challenges highlighted by this study are based on the provisions of the law and of the international standards from which it is transposed, in addition to feedback from edh entreprises pour les droits de l’homme (Businesses for Human Rights), the association that authored this study.

Methodology

The study is based on analysis of the vigilance plans published in companies’ registration documents between 1 September 2018 and 12 June 2019 (list provided in the appendix).

From a methodological point of view, the authors only examined chapters of the registration document which were explicitly identified as addressing the French law on the duty of vigilance of parent and instructing companies.
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• The vast majority of companies have now formalized vigilance plans and developed specific measures. The challenge today is to ensure that plans are implemented across all entities and that measures are effective.

• One-fourth of companies have a designated organization to oversee the plan and one-third specify plan monitoring by the highest level of corporate governance.

• One-third of companies have engaged their stakeholders in discussions regarding their vigilance plan (at Group level).

• Companies have used ethics whistleblowing systems as alert mechanisms within the meaning of the law on the duty of vigilance. 65% of these systems are available to people outside the company.

• Monitoring systems described are pre-existing ethics or CSR procedures; 52% of companies mention one or more indicators in their vigilance plan.

• In 2018, human rights approaches were strengthened with the development of dedicated mapping and responses.

• Existing procurement approaches were revisited to integrate vigilance approaches: dedicated risks identification, graduated responses, tailored to identified risks.

• In terms of reporting, information provided by companies is increasingly comprehensive, which allows for a more accurate view of their approaches. More and more companies provide detailed information, making it possible to understand the company’s choices in relation to specific business activities.

In 2018, several challenges stood out in connection with the application of the law, in particular:

- Understanding the notion of “risks for people” and changing prisms in relation to companies’ usual processes (which typically focus on risks for the company);

- Understanding the prioritization and continuous improvement approach: not addressing everything and not necessarily immediately, but making sure to manage the most serious risks for people as a priority;

- Ensuring that various internal stakeholders share a common vision of the objectives of the law and re-examining practices to integrate specific characteristics of the duty of vigilance;

- Ensuring consistency in approaches in order to cover all business activities and relationships.

Today, the main challenge for parent and instructing companies subject to the legal obligation is to ensure that implementation is effective across all business activities. In order to ensure effectiveness of the approach, which aims at identifying and managing issues (which by nature depend on business’ operational contexts), they must ensure that frameworks for action, commitments and processes defined at Group level are properly implemented and adapted at operational level. This applies to all measures included in the plan (risks identification and management, stakeholders dialogue, grievance and alert mechanisms, progress monitoring and measuring).
The law on the duty of vigilance of parent and instructing companies (27 March 2017) requires largest French companies to establish and implement a vigilance plan, designed to identify and prevent serious risks of impact on human rights and fundamental freedoms, on the health and safety of people and on the environment. The plan, as well as a report on its effective implementation must be made public in companies’ registration documents.

**CONTEXT: THE FRENCH LAW**

The law on the duty of vigilance of parent and instructing companies requires largest French companies to establish and implement a vigilance plan, designed to identify and prevent serious risks of impact on human rights and fundamental freedoms, on the health and safety of people and on the environment. The plan, as well as a report on its effective implementation must be made public in companies’ registration documents.

**SCOPE OF APPLICATION**

- Company registered in France
  - SA
  - SCA
  - SE
  - SAS
  - Employing

**VIGILANCE OBLIGATIONS**

- Set up a vigilance plan
- Effectively implement the plan
- Publish the plan, prepare report on its implementation and include both in the annual management report

**VIGILANCE PLAN**

- Activities of the company failing in the scope of the vigilance law
- Activities of companies it controls
- Activities of suppliers and subcontractors with established commercial relationship when such activities are related to the relationship
- Risk mapping
- Evaluation processes
- Adapted actions (risk mitigation / prevention of severe impacts)
- Alert and complaint mechanism
- System monitoring and evaluating measures and their effectiveness

**Amblit**

Due diligence measures

Content of the plan

Companies must take steps to identify risks and prevent severe impacts on:
- Human rights and fundamental freedoms
- Health and safety of persons
- Environment

**SANCTIONS**

Enforcement

Injunction, potentially under periodic penaltypayment

Remediation

Civil liability

Reputation

Possible publication of the civil liability decision

Condition 1: failure to comply with vigilance obligations
Condition 2: harm consisting in severe impact on human rights, fundamental freedoms, health and safety and the environment
Condition 3: harm could have been prevented had the company complied with the obligations

A company that fails to comply with vigilance obligations (no plan published, plan considered inadequate) may be given official notice to comply and enjoined to meet these obligations, if any individual with a legitimate interest brings the issue before a judge.

If harm results, the company can be subject to civil liability for failure to comply with its vigilance obligations, under common law.

Infographic of the law developed by Herbert Smith Freehills and available here.
The French law seeks to transpose into national law the “duty of vigilance” as defined in international CSR standards (United Nations Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises).* In order to interpret and apply the law on the duty of vigilance, companies may thus refer to these standards and their application guides, especially since they have often made a commitment to comply with these standards, and when many of them refer to them in their vigilance plans. The standards are also used by their stakeholders to assess companies’ practices (extra-financial ratings, for example).

**FUNDAMENTALS OF A VIGILANCE APPROACH** (International standards):

- Takes into account the expectations of potentially impacted stakeholders, who are rights-holders, all throughout the approach
- Covers the activities of the parent company, of its subsidiaries and of its commercial relationships (subcontractors and suppliers)
- Provides for a dynamic process that allows for a regular assessment of the company’s activities (both existing and new)

**CONTINUOUS IMPROVEMENT BASED ON IDENTIFYING AND MANAGING RISKS FOR PEOPLE**

- **Risks for people** and not risks for the company
- **Risks linked to operational context** (country, impacted people, products, etc.) and which vary over time
- **Regular** identification of risks for ongoing activities and at the earliest stage for new activities
- **Prioritization of risks depending on severity for people**
- **Graduated, proportionate and graded actions** according to severity
- **Regular assessments** of activities and business relationships
- **Adapted** mechanisms, communicated to all potential beneficiaries
- **Mechanisms guaranteeing the rights of individuals**
- **Risk prevention tools**: respond as quickly as possible and trace questions

* For an explanation of the reasons for the law, see: [http://www.assemblee-nationale.fr/14/propositions/pion2578.asp](http://www.assemblee-nationale.fr/14/propositions/pion2578.asp)
I. FORMALISING THE PLAN

ADVANCES IN THE PROCESS

In 2018, risks mapping was finalized and the measures outlined in companies’ vigilance plans were formalized. For 70% of companies, the law on the duty of vigilance provided an opportunity to identify risks or review existing mapping and revisit current approaches. Nearly 80% of companies are in the process of implementing human rights measures and 65% are implementing suppliers approaches.

<table>
<thead>
<tr>
<th>Internal approaches (1)</th>
<th>Procurement approaches (2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mapping to come</td>
<td>Plan finalised (measures defined)</td>
</tr>
<tr>
<td>15</td>
<td>30</td>
</tr>
<tr>
<td>80</td>
<td>65</td>
</tr>
<tr>
<td>Stage of implementation and monitoring</td>
<td></td>
</tr>
</tbody>
</table>

70% of mappings have been established (or revisited) in order to comply with the law on the duty of vigilance.

Challenges applying the law:
- Understanding the notion of “risk” under the law on the duty of vigilance and creating, adapting or reviewing existing methodologies;
- Ensuring that mapping is precise, exhaustive and that it covers all business activities, since risks mapping is the starting point for all vigilance approaches;
- Re-examining existing approaches and practices to ensure they comply with the objective of the law to protect individuals.
I. FORMALISING THE PLAN

GOVERNANCE AND OVERSIGHT

70% of companies mention the internal stakeholders involved in drafting and implementing the vigilance plan and/or providing oversight: company departments responsible for vigilance issues (human rights, health and safety, environment or procurement), as well as the departments in charge of compliance processes. Operational entities are not generally involved in the development and monitoring of the vigilance plan at Group level.

25% mention steering committees dedicated to monitoring the vigilance plan, and 35% state that the plan is reviewed at the highest level of the company.

Internal actors mentioned in the development of vigilance plans (in number of mentions)

- Procurement
- CSR/SD
- Legal
- Audit/internal control/risks
- HR
- Ethics and Compliance
- HSE
- Subsidiaries/business/operations

GOVERNANCE

35% of companies state that the plan is monitored by committees (CSR, ethics, audit, etc.) of the Board of Directors.

16% of companies state that the vigilance plan is reviewed at the highest level of the company (Board of Directors, Supervisory Board, etc.).

Challenges applying the law:
- Ensuring that various internal stakeholders have a common and shared understanding of vigilance obligations;
- Ensuring that the highest levels of the parent company send a strong signal about implementation and monitoring across the entire Group;
- Involving operational entities, at least those most exposed to risks, to ensure that vigilance measures are implemented effectively.
I. FORMALISING THE PLAN

ASSOCIATION WITH STAKEHOLDERS

36.5% of companies mention that they interacted with their stakeholders about one or more measures of the vigilance plan. In addition to trade unions, stakeholders were consulted within the scope of previously established stakeholder committees or as part of a longstanding relationship, or partnerships between the companies and the stakeholders.

In their vigilance plan, a few companies mention how stakeholders dialogue is organized at operational level.

**Mention of stakeholders (number of companies)**

- Typology of stakeholders not specified
- External stakeholders
- Internal stakeholders (TU)
- Internal and external stakeholders

**Examples of interactions with stakeholders**

- 10 companies explicitly mention consulting employee representative bodies within the scope of the alert mechanism (legal obligation).
- 4 companies involved stakeholders in risks mapping.
- 5 companies mention stakeholders dialogue at operational level (specific dialogue policy, mapping tools, examples, etc.).

**Challenges applying the law:**

- Identifying and including stakeholders when formalising and implementing the approach at Group level;
- Taking into account expectations of potentially impacted stakeholders at operational level and establishing an ongoing, regularly scheduled dialogue with them throughout all activities.
I. FORMALISING THE PLAN

ALERT MECHANISMS

The alert mechanisms put in place to comply with the law on the duty of vigilance are the ethics procedures that were reviewed in 2018 within the scope of the Sapin II law.

In addition, 15% of companies mention other alert mechanisms (at operational level or for certain stakeholders).

Although paragraphs about alert mechanisms are generally short and to the point, some companies provide information about communication, how the mechanisms work and the “vigilance alerts” that were received.

Challenges applying the law:
- Viewing alert mechanisms as a risk prevention tool and including them in the continuous improvement process: learning about grievances as quickly as possible to prevent the situation from getting worse;
- Ensuring that the specific characteristics of “vigilance” are taken into account when using global ethics procedures (scope, collecting information, handling the alert, etc.);
- Communicating in an appropriate manner with all potential users (in-house and outside the company) and inspiring trust in the procedure;
- Ensuring that all stakeholders are able to signal an alert to the company, and if necessary, improving the Group procedure by adding other mechanisms.

### INFORMATION PROVIDED ABOUT ALERT MECHANISMS

- 31% of companies mention actions to promote communications about the alert mechanism.
- 37.5% make explicit mention of how alert procedures work and how alerts are handled.
- 13 companies provide the email address of the plan’s alert procedure.
  - 11 companies provide information about alerts received.
  - 2 companies have set up different mechanisms to collect information from employees (in-house) and from suppliers.

### Mentions of alert mechanisms (in %)

- 65% of alert procedures are accessible to people outside the company.
I. FORMALISING THE PLAN

MONITORING SYSTEMS

Companies use existing monitoring mechanisms to ensure the implementation of measures in the vigilance plan. Such mechanisms cover all activities: CSR reporting and/or compliance processes relating to risk review, internal controls and audit. Companies also rely on monitoring by dedicated steering committees or via policy monitoring by the company’s highest levels of governance.

Half of companies explicitly mention monitoring indicators (often these indicators existed already) in one or more measures of their vigilance plan. Companies also refer to CSR indicators appearing in other chapters.

Global monitoring processes mentioned* (number of mentions)

<table>
<thead>
<tr>
<th>Monitoring Mechanism</th>
<th>Number of Mentions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dedicated monitoring</td>
<td>20</td>
</tr>
<tr>
<td>CSR reporting</td>
<td>20</td>
</tr>
<tr>
<td>High-level governance and oversight</td>
<td>20</td>
</tr>
<tr>
<td>Group compliance process</td>
<td>20</td>
</tr>
</tbody>
</table>

* Monitoring mechanisms identified as such (59 dedicated chapters). To these global mechanisms must be added the monitoring mechanisms for each area (human rights, health and safety, the environment) or process (procurement), often mentioned in the developments related to risk management responses.

MONITORING USING FRAMEWORK AGREEMENTS

4 companies mention using a framework agreement to monitor the vigilance plan (worldwide or in Europe).

To learn more about framework agreements and approaches to vigilance, see the edh study.

52 %

of companies mention one or more indicators in the vigilance plan.

Indicators described in the vigilance plan (number of companies)

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Number of Companies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alert mechanism</td>
<td>20</td>
</tr>
<tr>
<td>Human rights (issues or process)</td>
<td>15</td>
</tr>
<tr>
<td>Health-safety</td>
<td>15</td>
</tr>
<tr>
<td>Environnement</td>
<td>15</td>
</tr>
<tr>
<td>Procurement</td>
<td>15</td>
</tr>
</tbody>
</table>

Challenges applying the law:
- Ensuring that measures are implemented effectively across all operational entities;
- Measuring the implementation of measures as well as their effectiveness (defining relevant indicators against identified risks and the ultimate aim of the vigilance approach: to prevent negative impacts on people).
II. HUMAN RIGHTS APPROACHES

RISKS IDENTIFICATION

A total of 65% of companies mention a risk-mapping exercise related specifically to human rights (separate from global processes related to CSR or to Group risks). Among these companies, 30% had already identified their human rights issues and had introduced human rights approaches prior to the law on the duty of vigilance.

In terms of reporting, there is a strong correlation between a specific mapping exercise, the mention of human rights issues, methodologies and examples of dedicated human rights responses.

<table>
<thead>
<tr>
<th></th>
<th>Dedicated process</th>
<th>Via global process</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>CSR</td>
</tr>
<tr>
<td>Mapping exercise</td>
<td>65 %</td>
<td>7,5 %</td>
</tr>
<tr>
<td>INCLUDING</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mention of one or several issues</td>
<td>72 %</td>
<td>17 %</td>
</tr>
<tr>
<td>Mention of methodological elements</td>
<td>66 %</td>
<td>(references to global methodologies)</td>
</tr>
<tr>
<td>Mention of dedicated responses</td>
<td>68 %</td>
<td>17 %</td>
</tr>
</tbody>
</table>

IDENTIFICATION OF HUMAN RIGHTS ISSUES (DEDICATED MAPPING)

To describe human rights risks as “intrinsic,” the criteria explicitly mentioned by the companies are the “sectorial risk” (related to the company’s business activities) and the “country risk” (used as such or as an aggravating factor).

The identification of these issues is based on outside indicators/information as well as internal feedback (audits, internal controls, interviews, etc.).

The data relating to the presence of the company (business volume, number of employees, etc.) are used to prioritise actions and risk management.

Challenges applying the law:
- Understanding the notion of “human rights vigilance risks” in contrast to risks for the business (Enterprise Risk Management approach) and “extra-financial” risks;
- Creating or adapting methodologies to focus exclusively on the objective of preventing risks for people.
II. HUMAN RIGHTS APPROACHES

RISKS IDENTIFICATION

A total of 52% of companies mention the human rights challenges that they have identified. Most of the time, these challenges are described globally (see table below). Eight companies describe and provide detailed information about these global challenges in relation to their activities.

Human rights issues mentioned the most (number of mentions)

ISSUES IN MORE DETAIL

8 companies give more precise information about their issues by:

- Breaking down major issues into operational sub-issues ("migrant worker hiring practices" vs "forced labour);
- Describing global issues in terms of sub-risks specific to activities (example: "hazardous work for children in factories" vs "child labour);
- Listing issues by countries at risk;
- Listing the aggravating risk factors of global issues (country, presence of vulnerable populations, workforce characteristics, etc.).

"VIGILANCE ISSUES" VS "EXTRA-FINANCIAL RISK" (EFPS)

A global extra-financial "human rights" risk identified in a majority of companies:

- 55%: risk described in terms of consequences for people: "risk of human rights violations/impacts";
- 29%: risk described in terms of risk for the business (legal consequences, risks to reputation);
- 16%: "risk related to/in terms of respect for human rights" without additional information to characterize the notion of risk.

Challenges applying the law:

- Identifying risks as close to the ground as possible and presenting them in terms of operational issues specific to activities/countries/products, etc.;
- Understanding and formulating the different notions of risk according to the legally required reporting exercises (EFPS, vigilance, risk factors).
To address human rights risks, all the companies refer to their ethics, CSR or HR approaches to formalize commitments, evaluate subsidiaries and monitor approaches (Group monitoring or compliance processes: internal control, risk review, reporting).

More than half of them also mention specific measures to complement human rights risk management (see table). Developing dedicated Group approaches and including specific human rights criteria (determined on the basis of identified risks) in existing, established processes within companies makes it possible to cover all activities and to set up a routine risk identification and prevention approach. In addition to these global approaches, operational responses should be tailored to the specific characteristics of the activity (country, operations, partners, etc.). Raising collective awareness about human rights issues and providing training for the functions and people in charge of activities deemed to be at-risk are precious tools for the implementation and effectiveness of prevention approaches.

**Challenges applying the law**:
- Understanding the continuous improvement approach based on risk prioritization: developing a hierarchy of issues according to severity for people (seriousness and irreversibility of potential impact, number of people potentially impacted);
- Addressing human rights issues that are by nature operational using dedicated, tailored measures listing action frameworks and Group commitments at operational level: collaborative initiatives in response to a specific issue related to a location or an activity, dedicated grievance mechanisms, targeted training, impact studies or site audits, etc.
III. SUPPLIERS APPROACHES

RISKS IDENTIFICATION

A total of 80% of companies mention a supplier-related risk-mapping exercise. For 67% of these companies, this exercise was part of applying the law on the duty of vigilance. Half of the companies that mention a risk-mapping exercise refer to procurement categories considered to be high risk. In addition, 6 companies go further by providing information about identified risks within procurement categories (information about raw materials, products or specific sub-contractors).

<table>
<thead>
<tr>
<th>Mention of a procurement mapping exercise</th>
<th>Dedicated process</th>
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<tbody>
<tr>
<td>81 %</td>
<td></td>
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</table>

INCLUDING

<table>
<thead>
<tr>
<th>Mention of one or several issues identified</th>
<th>50 %</th>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Mention of methodological elements</th>
<th>79 %</th>
</tr>
</thead>
</table>

6 companies explain their issues by providing more information about at-risk procurement categories.

METHODOLOGY TO IDENTIFY AT-RISK PROCUREMENT CATEGORIES

The explicitly mentioned criteria used by companies to describe risks related to procurement are “products/services risk” (issues related to business sectors, intrinsic product/service characteristics) as well as the “geographic risk” related to the geographic location of the supplier/production zone.

Some companies mention the use of data concerning specific supplier relations: strategic, critical or procurement volumes.

Challenges applying the law:
- Examining the “inherent” CSR risk related to products or services, or to the business relationship across the entire value chain;
- Adopting a pragmatic approach to prioritise at-risk suppliers: risk severity, internal data related to the business relationship between the company and the supplier, etc.
III. SUPPLIERS APPROACHES

RISKS MANAGEMENT

Almost all companies mention the existence of responsible procurement principles/codes of conduct that set out their commitments and expectations of suppliers in terms of CSR.

Nearly 80% of them make such expectations part of a contract (signature or charter attached to the contract, CSR clause, etc.). The other risk management measures mentioned concern the entire buying process (from the pre-contractual phase: preliminary CSR performance evaluation before signing a contract, including risk-related criteria in tenders; monitoring during the life of the contract: regular performance assessments, audits or site visits). Nearly one-fourth of companies mention examples of responses specific to supply issues or to certain types of partners.

Other risk management measures mentioned (number of mentions)

- Evaluation of suppliers’ CSR performance
- Prior analysis of CSR risks
- CSR audits
- Answers to supply/specific partner issues
- Sectoral initiatives
- Training of suppliers

50% provide responses defined and implemented gradually based on risks identified during mapping.

DEdicated operational responses

Supply chains mentioned most often: extractive and mineral (12) and agri-food sectors (10).

To address these issues, 20 companies belong to sector-specific initiatives.

Other identified, specific issues and responses: franchise management or management companies; sourcing products in Asia, textiles, etc.

Challenges applying the law:
- Providing responses that are implemented gradually and are proportional to identified risks: global measures potentially covering many suppliers (document evaluations, model contractual clauses, etc.) to responses that are targeted and tailored for at-risk suppliers (due diligence, specific clauses, audits or site visits);
- Providing “model” responses adapted to the specific features of the contract and the business relationship or finding innovative, tailor-made solutions to ensure an effective strategy to protect people: developing collaborative initiatives for certain supply chains, checking the practices at the supplier’s parent company or its sites, querying suppliers’ employees, communicating about the alert procedure, designing specific precautionary measures for on-site services, etc.
Most of the time, chapters about vigilance plans appear in the section of the registration documents containing CSR information (Extra-Financial Performance Statement). Within the CSR section, they are most often presented as a cross-disciplinary chapter (or to a lesser degree, included in the sections about business ethics). The chapters are almost always organized according to the measures required by law.

Most companies present a summary of the various measures that make up the plan. For more detailed information, they refer readers to other chapters of the registration document (overview of the plan). More than one-fourth of companies communicate about the vigilance plan using detailed, self-supporting chapters (the other chapters of the registration document then refer back to the vigilance plan).

Challenges applying the law:
- Understanding the different reporting requirements that are mandatory by law: objectives and targets, notions of “risk,” scope of information;
- Setting out these requirements and ensuring that all published information is clear and consistent.
IV. REPORTING

DETAILS ON MEASURES AND PROGRESS

Today more than half of companies provide methodological information concerning risks mapping, and more than one-third discuss the results of mapping.

Some companies offer information about issues they identified and the responses they gave, and how alert procedures work in order to provide context for the vigilance approach in relation to the company’s unique characteristics. This also shows stakeholders that the plan is understood and effective (in particular the correlation between responses given and identified risks). Nearly half of companies highlighted advances in vigilance approaches in 2018 as well as the progress achieved in implementing measures. Some companies already communicate about quantified implementation measures (also related to the advancement and maturity of approaches, most often formalized in 2018).

### Challenges applying the law:
- Reporting an appropriate degree of transparency by giving precise, tangible information (methodological, with concrete examples) to allow readers to understand the company’s choices in relation to its specific characteristics;
- Reporting progress and results to demonstrate how measures are implemented.
<table>
<thead>
<tr>
<th>LIST OF COMPANIES</th>
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<tbody>
<tr>
<td>(classified by date of filing with AMF, the French financial market authority)</td>
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</table>

<table>
<thead>
<tr>
<th>PERNOD RICARD</th>
<th>BONDUELLE</th>
<th>SODEXO</th>
<th>ELIOR GROUP</th>
<th>HSBC FRANCE</th>
<th>ATOS SE</th>
<th>VINCI</th>
</tr>
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<tbody>
<tr>
<td>TELEPERFORMANCE</td>
<td>BNP PARIBAS</td>
<td>AIR LIQUE</td>
<td>SANOFI</td>
<td>AXA</td>
<td>VIVENDI</td>
<td>SOCIETE GENERALE</td>
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<td>DANONE</td>
<td>L’OREAL</td>
<td>EDF</td>
<td>LE GROUPE LA POSTE</td>
<td>SCHNEIDER ELECTRIC</td>
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<td>NATIXIS</td>
<td>SAINT-GOBAIN</td>
<td>FNAC DARTY</td>
<td>MICHELIN</td>
<td>TOTAL</td>
<td>BIC</td>
<td>BOUYGUES</td>
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<td>ENGIE</td>
<td>ELIS</td>
<td>ORANGE</td>
<td>TARKETT</td>
<td>CREDIT AGRICOLE</td>
<td>GROUPE PSA</td>
<td>DASSAULT SYSTEMES</td>
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<td>EUROPCAR MOBILITY GROUP</td>
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<td>BUREAU VERITAS</td>
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<td>VALLOUREC</td>
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<td>GROUPE CASINO</td>
<td>GROUPE BPCE</td>
<td>CAPGEMINI</td>
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This study was conducted by edh, the French Businesses for Human Rights association (study written by Charlotte Michon with Julia Velho).

EDH is an association of businesses that aims to improve the way in which businesses integrate human rights into their policies and practices by implementing vigilance approaches. Its work is focused on helping its members to formalize these approaches by sharing good practices and facilitating stakeholders dialogue.

To better support companies (members and non-members), today the association is developing e-learning modules to raise awareness, both collective and targeted, about sector-wide and operational challenges.

EDH is the only French business-led initiative specializing in human rights. It plays an active role in debates in France and internationally on the topic of businesses and human rights, and shares its expertise by publishing studies and guides for the public.