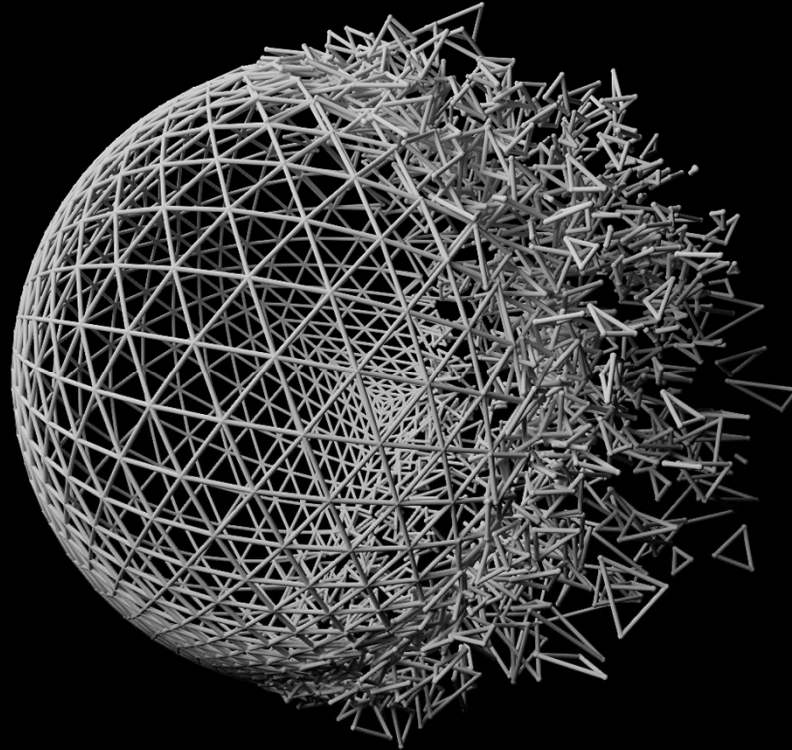


Deloitte.



Deloitte Webcast „Ensuring Resilient & Sustainable Supply Chains“

Webcast am 4. November 2020



**MAKING AN
IMPACT THAT
MATTERS**
since 1845

Vorstellung, Gliederung

Referenten



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Gliederung

- I. Einleitung
- II. Maßnahmen für eine resiliente Supply Chain aus Business-Sicht
 - Supply Chain-Entscheidungen unter Unsicherheit (Wargaming, Supply Chain Control Tower)
 - Workplace Health & Safety zur Sicherstellung eines resilienten Ressourcenpools
- III. Bisheriger Rechtsrahmen und Gesetzesinitiativen auf nationaler und internationaler Ebene
- IV. Management von Nachhaltigkeit in der vorgelagerten Lieferkette
- V. Q&A



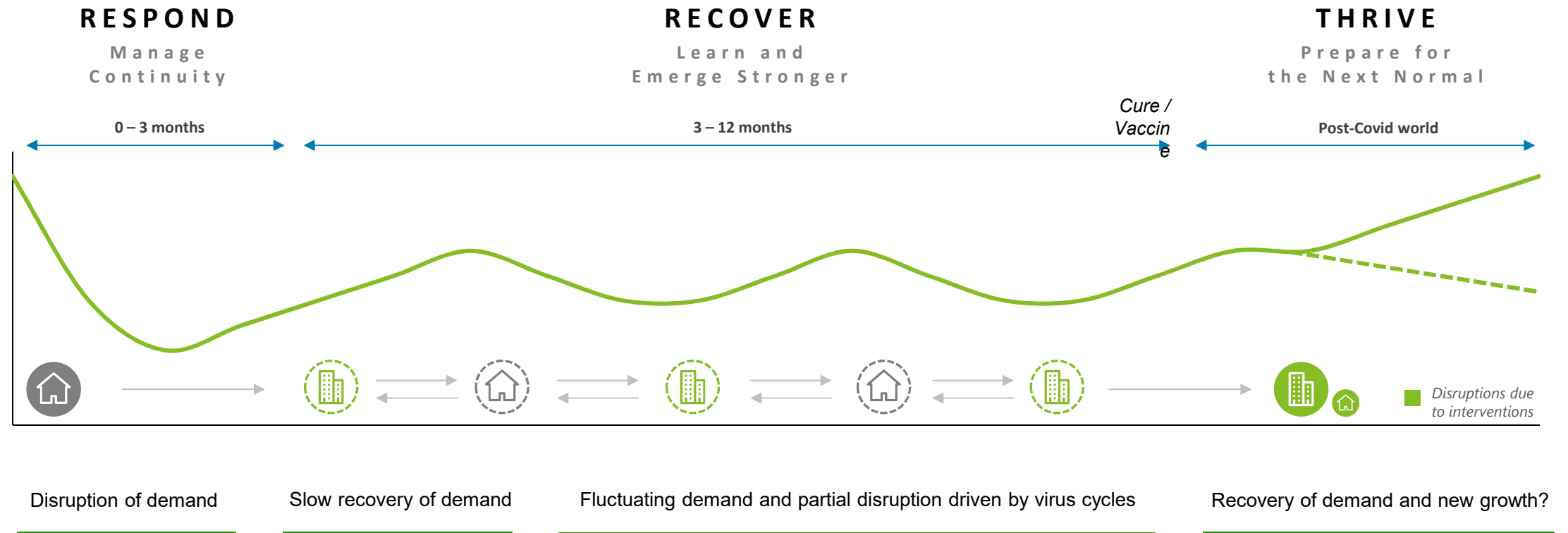
Einleitung

Maßnahmen für eine resiliente Supply Chain aus Business-Sicht

- Supply Chain-Entscheidungen unter Unsicherheit (Wargaming, Supply Chain Control Tower)
- Workplace Health & Safety zur Sicherstellung eines resilienten Ressourcenpools

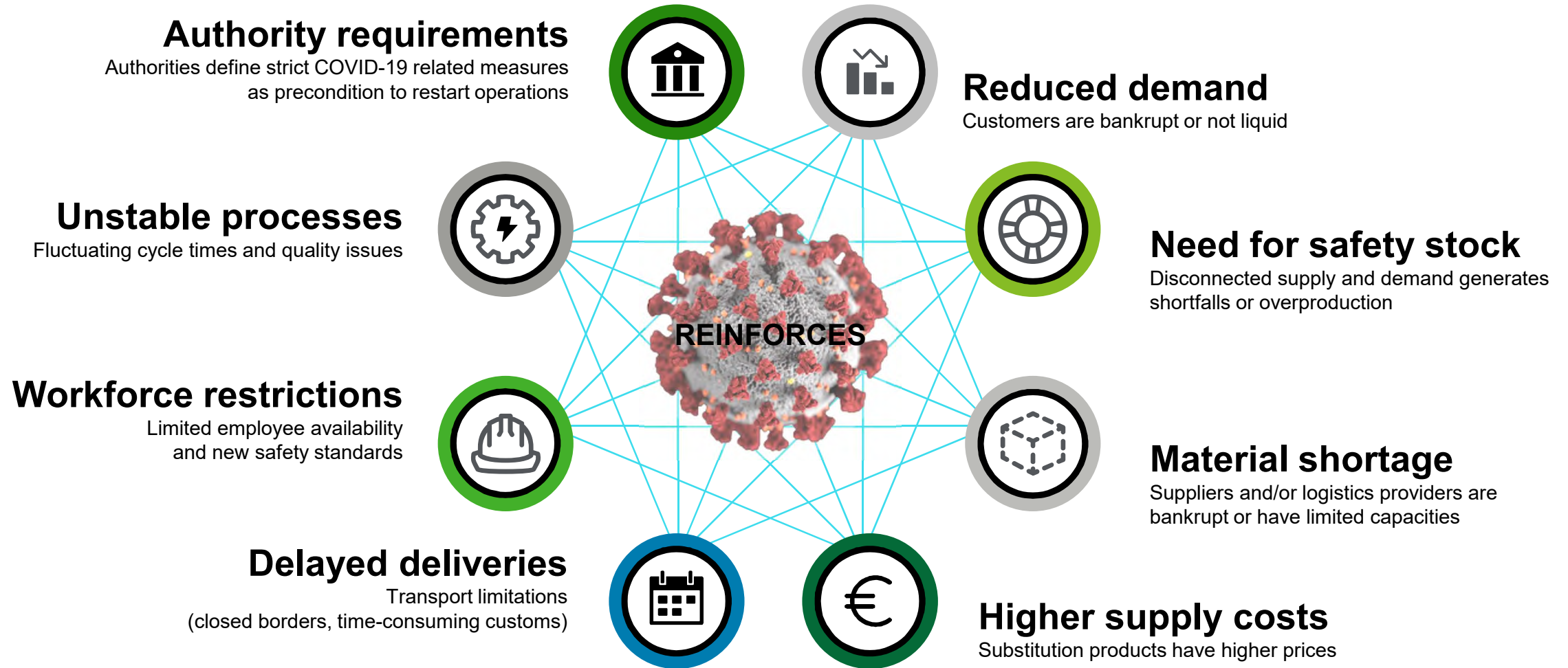
Living with the Corona Virus Threat

Our expectation is that we will live in a “disruption interval” world for the next 8-12 months, where robustness and being adaptive is crucial. The impact of SARS-CoV-2 will differ per industry, sector, geography and location and therefore requires a tailored approach.



The Covid crisis re-inforces the SCM challenges and the need for a resilient supply chain solution

The Covid crisis triggers and potentially increases negative supply chain impacts.



Our clients thrive for a resilient E2E supply chain

Eight steps / topics are most critical for any global supply network to increase supply chain resilience

8 Steps / Topics to consider



Short-Term

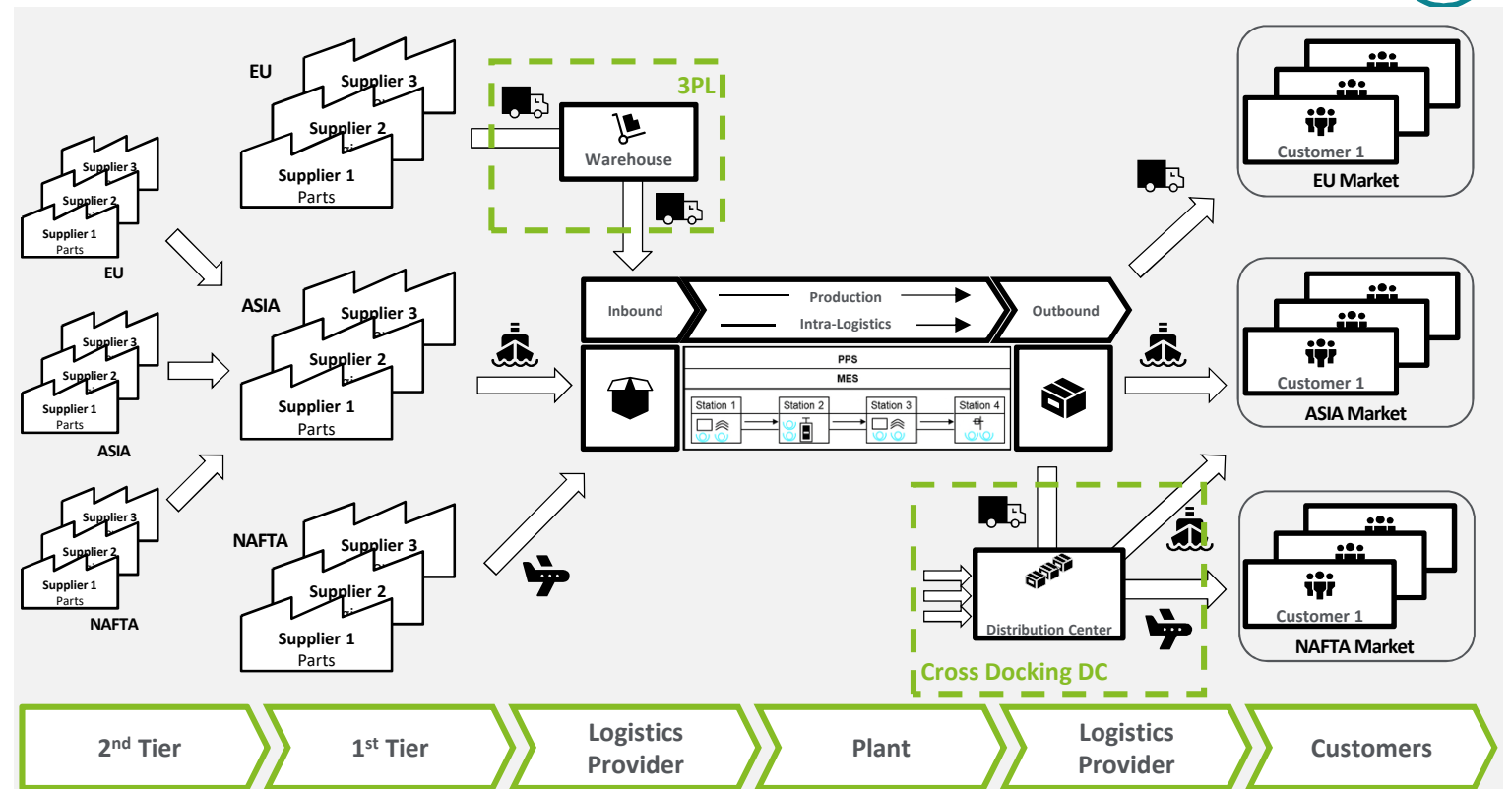
- 1 Workforce protection
- 2 Supplier risk management
- 3 Flexible Transportation mix
- 4 Supply Chain control tower
- 5 Predictive management of exceptions

Long-Term

- 6 Scenario simulation & planning
- 7 Smart Warehouse management
- 8 Supplier Platform / broader geographic supplier footprint

VALUE STREAM OF THE SUPPLY CHAIN NETWORK

ILLUSTRATIVE



Several initiatives help our clients to analyse, establish, and run a resilient supply chain

Our Thrive initiative is supported by a proven and ready-to-deploy Deloitte Tool Suite to support an efficient operations restart, ramp-up, control, and supply chain resilience

1

RESILIENCE STRATEGY AND WARGAMING

Activities:

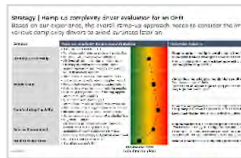
Assess overall impact on Business and SupplyChain, Planning for choices, Act & monitor Strategy execution



RESTART DIAGNOSIS

Activities:

Quick restart readiness diagnosis to identify status and risks for the restart



RESTART TASK FORCE

Activities:

Deploying cross-functional task force to manage restart efforts, especially in production



COVID PLANT ASSESSMENT

Activities:

Evaluate plant performance across multiple dimensions including product and material flow, visual management, 5S, quality, etc.



2

RAMP UP SIMULATION & PLANNING

Activities:

Simulating the restart and ramp-up of the entire supply chain and develop scenarios



RESILIENCE SUPPLY CHAIN CONTROL TOWER

Activities:

Setting up real-time supply chain monitor regarding status across plants, suppliers and customers



PREDICTIVE QUALITY

Activities:

Analyzing quality issues and deploy predictive quality analytics to prevent failures



SUPPLIER TIGER TEAMS

Activities:

Deploying tiger teams for key suppliers to assess status/risks and support restart/ramp-up



3

WORKPLACE DIAGNOSIS

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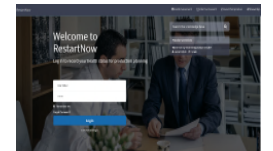
Preparing workplaces/-stations for operations to ensure compliance with regulations and keep employee safe



RESTART NOW & STAYHEALTHY!

Activities:

Integrated digital platform to drive employee health and continuously monitor status



AGILE SUPPLY CHAIN MANAGEMENT

Activities:

Increase transparency through the use of different solutions and tools



DIGITAL LEARNING FACTORY

Activities:

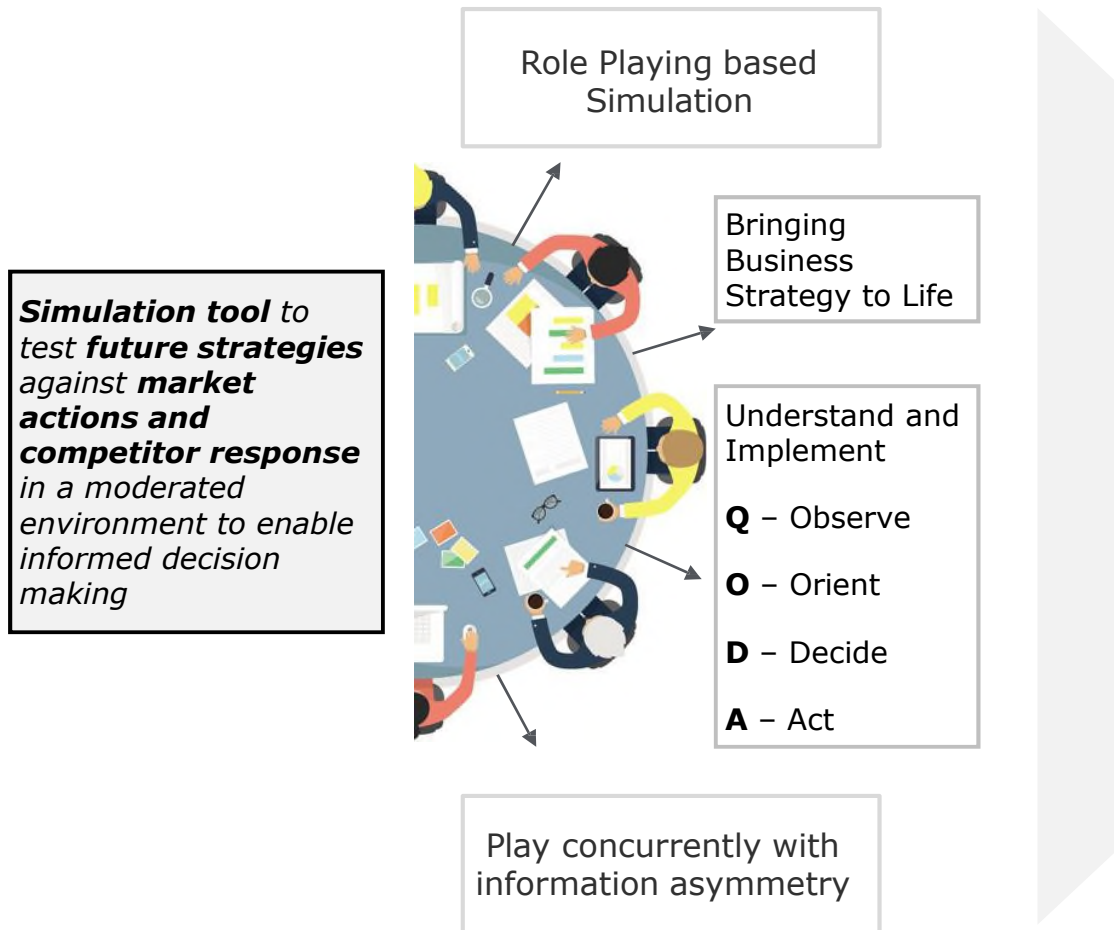
Deploying digital learning factory pilot to train employees for restart/ramp-up



Wargaming: Helps you navigate uncertain times and gain confidence in your strategy

Wargaming is a dynamic simulation that gives business leaders the opportunity to stress-test and bring to life strategies in a controlled and safe environment especially when industry is facing future ambiguity

Wargaming Overview



Benefits of Wargaming in a post-COVID world

- ✓ Enables **informed decision making** during market environment uncertainty; helps **identify gaps in business strategy** based on market actions
- ✓ Provides roadmap for recovering and thriving post-COVID given **high level of risk** and immediate need for **cash conservation**
- ✓ Enables **testing of business strategies in a risk free and controlled environment**
- ✓ Enhances **confidence in business strategy** based on outcomes of practical execution during simulations
- ✓ Helps gain an **understanding of market behavior shifts** based on observing reactions of various **market players to COVID**
- ✓ Establishes a **launchpad for medium-long term planning** based on outcome of each session allowing foresight into the **direction the market is heading**

Step 1 – Impact on Business: Markets, Customer, Supply Chain, Competition and Regulation

Each scenario will impact key business drivers across sectors differently ranging from increased industry collaboration to isolationist strategies







		Scenario	The Passing Storm	Good Company	Sunrise in the East	Lone Wolves
Key Drivers						
Manufacturing & Supply Chain	 Manufacturing and Supply Chain	<ul style="list-style-type: none"> Disruption from immediate shocks – eventual normalcy given collaborative approach 	<ul style="list-style-type: none"> Traditional brick and mortar business models become obsolete Big corporates gain control of supply chain 	<ul style="list-style-type: none"> Global flows of goods and people drop precipitously, western economies depend on Asian countries 	<ul style="list-style-type: none"> Localization of manufacturing and distribution; focus on catering only domestic demand 	
	 Level of Coordination and Control	<ul style="list-style-type: none"> Increased coordination and collaboration between countries leads to robust global supply chain 	<ul style="list-style-type: none"> Big corporates with presence across geographies control supply chain movements 	<ul style="list-style-type: none"> Demand centers drive need for cross-border supply chains with Asia controlling majority of it 	<ul style="list-style-type: none"> Rising costs, trade wars, and regional tensions between global players exacerbate already damaged international relationships 	
Regulation	 Conversation on Climate Change	<ul style="list-style-type: none"> Renewed focus on fighting climate change and coordination to restrict waste and emissions 	<ul style="list-style-type: none"> Companies shift towards 'stakeholder capitalism' with mixed focus on climate change 	<ul style="list-style-type: none"> Reduced focus and attention to combat climate change given economic challenges to cater populous Asian countries 	<ul style="list-style-type: none"> Short term economic gain is preferred over longer term environmental impact; climate discussions to remain stagnant 	
	 Trade Policy and Labor regulations	<ul style="list-style-type: none"> Collaborative efforts to combat virus pave way for increase in public private partnerships 	<ul style="list-style-type: none"> Capitalist impact on labor policies as private sector gains prominence over public sector institutions 	<ul style="list-style-type: none"> Rise in centralized government surveillance mechanism and control of labor policies 	<ul style="list-style-type: none"> Potential nationalization of industries and labor unions incl. private sector 	
	 Role of International Organizations	<ul style="list-style-type: none"> Organizations like WHO gain importance Countries put measures to share essential sources 	<ul style="list-style-type: none"> Limited role of international governmental orgs. as governments partner with large corporations 	<ul style="list-style-type: none"> Governmental bodies led by Asian countries becomes the norm 	<ul style="list-style-type: none"> Global coordination institutions remain ineffective as countries become internally focused 	

Step 2 – Planning for Strategic Choices

Based on the Market Move in Step 1, potential strategic actions across Business Model, Operating Model and Resource parameters must be evaluated to enable informed decision making





Business Model Assessment

Conducting strategic review of the business

	Key Partners	<i>Who are the partners the business is dependent on?</i>
	Key Activities & Resources	<i>What activities and resources we need to deliver to customers and make money?</i>
	Value Proposition	<i>What value is delivered to customers and what problems are we helping them with?</i>
	Channels	<i>How are we reaching our customers and prospects?</i>
	Customer Relationships	<i>Who are our customers and how do we acquire, retain and grow our customer base?</i>
	Cost Structure & Revenue Streams	<i>What are the major cost drivers and kind of revenue streams the business rely on?</i>

(Supply Chain) Operating Model Assessment

Assessing how the company operates, executes and behaves

	Governance	<i>Are there right metrics in place to monitor?</i>
	Value & Culture	<i>Do we have the right cultural traits to motivate people?</i>
	People & Organization	<i>Is our organizational structure designed to empower our people?</i>
	Technology & Tools	<i>Does the business have the right technologies in place to enables success?</i>
	Processes	<i>Are processes well established and standardized to drive efficiency?</i>
	Capabilities & Skills	<i>Do we have the right competencies to execute our strategy?</i>

←
Resource Assessment
Ability to execute on potential actions
→

Goal: Understand potential impact of actions and evaluate current capabilities in order to respond

Step 3 – Act and Monitor

Strategic move is executed based on internal alignment and teams monitor market outcomes while anticipating the next market move

Indicative Strategic Actions

Scenario / Key Drivers	The Passing Storm	Good Company	Sunrise in the East	Lone Wolves
Customer	<ul style="list-style-type: none"> Revise pricing model to align with subscription base 	<ul style="list-style-type: none"> Increase market presence and access to customers 	<ul style="list-style-type: none"> Expand geographic reach in Asian countries 	<ul style="list-style-type: none"> Launch products and revise pricing for domestic customers
Markets and Competition	<ul style="list-style-type: none"> Consolidate with smaller businesses through M&A or alliances 	<ul style="list-style-type: none"> Leverage the rise in market consortiums to drive growth 	<ul style="list-style-type: none"> Partner with local players 	<ul style="list-style-type: none"> Launch public partnerships
Manufacturing & Supply Chain	<ul style="list-style-type: none"> Explore JIT, flexible manufacturing models, outsourcing 	<ul style="list-style-type: none"> Outsource, go asset-light and service-based 	<ul style="list-style-type: none"> Set up supply chain operations in Asian countries 	<ul style="list-style-type: none"> Insourcing supply chain, divide and conquer
Technology	<ul style="list-style-type: none"> Invest in technology that will build resilience 	<ul style="list-style-type: none"> Invest in virtualization to drive productivity 	<ul style="list-style-type: none"> Invest in technology to adapt to new market epicenters 	<ul style="list-style-type: none"> Localize technology infrastructure and separation
Workforce	<ul style="list-style-type: none"> Outsource enabling functions and optimize workforce 	<ul style="list-style-type: none"> Outsource enabling functions and optimize workforce 	<ul style="list-style-type: none"> Invest in local workforce in East Asian countries 	<ul style="list-style-type: none"> Address increase in unionization of labor

Monitor Potential Outcomes

- Consolidation of smaller businesses via partnerships / attractive valuations for buyers**

- Entry of large corporations into public sector**
- Technology driven M&A**

- Cross border M&A**
- JVs with local Asian companies**

- Nationalization of industries**
- Restructuring of companies to re-adapt to localized market**

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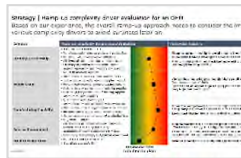
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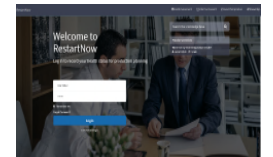
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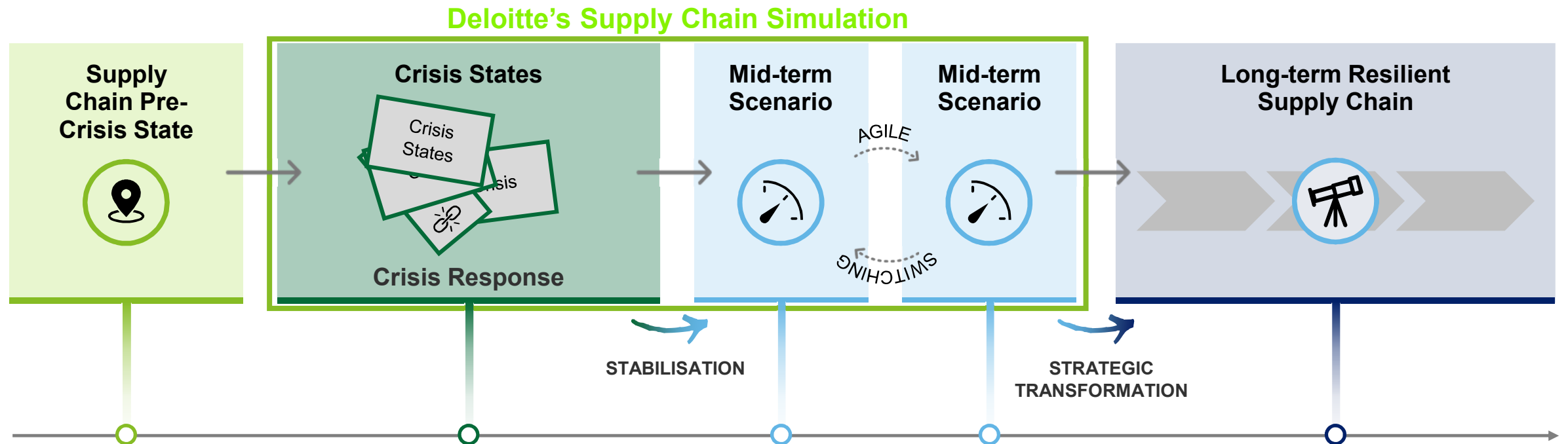
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Operations simulation becomes important for handling the uncertainty in supply chain

We expect volatile conditions for the next 12 months for all industries – key is to prepare for different mid term scenarios, being able to switch quickly.



Supply chain networks can become quite complex...

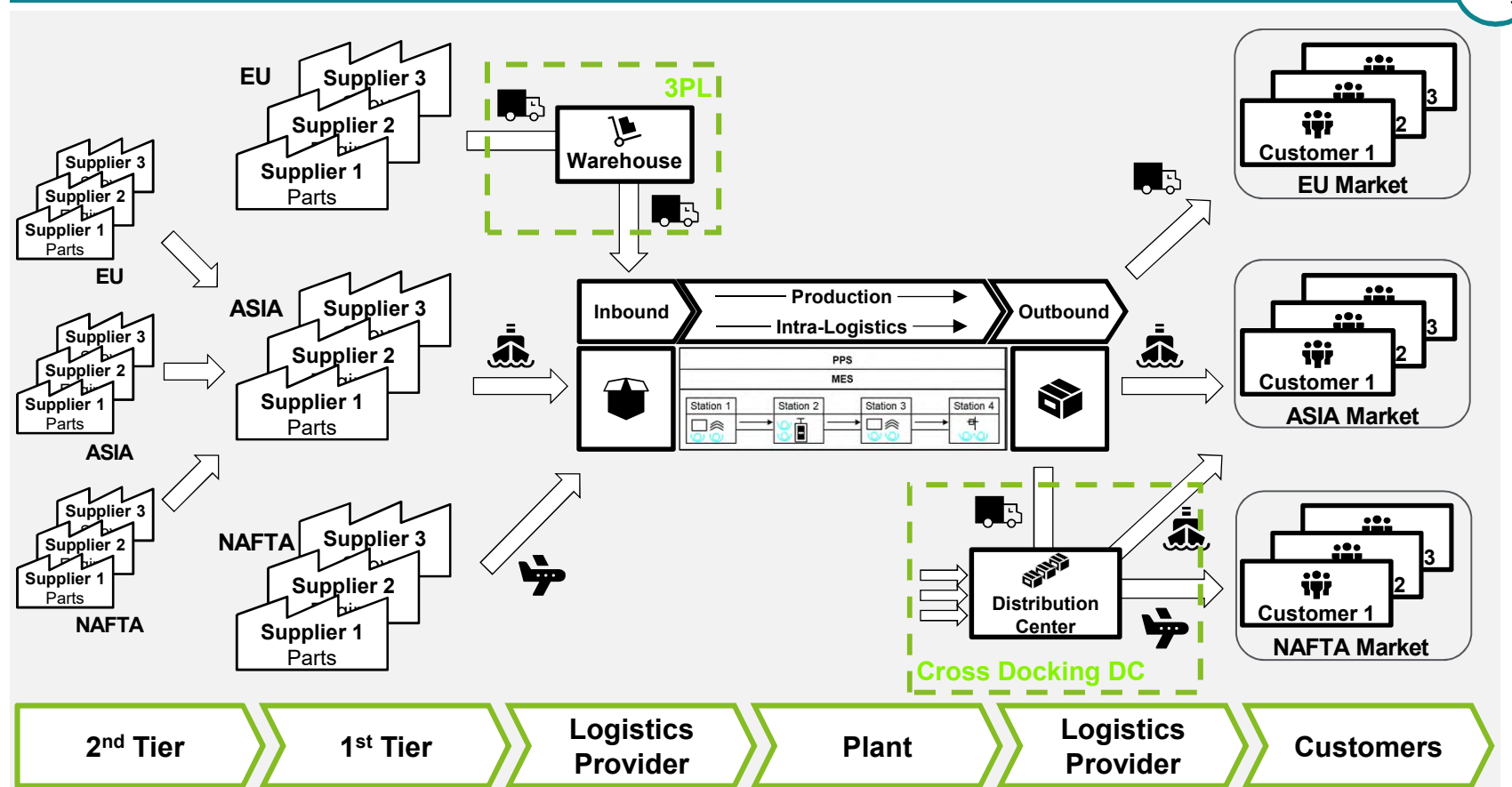
The supply chain of a manufacturing company is embedded in a global supply network with different regions and sales markets and thus represents a common complexity for a manufacturing company.

TARGETS



-  **Precise Forecasting**
-  **Secure material availability**
-  **Synchronize supply processes**
-  **Cost-optimized ordering**
-  **Ensure optimized order quantities and stock levels**

VALUE STREAM OF THE SUPPLY CHAIN NETWORK



Deloitte Digital Factory's supply network platform allows simulating of every supply network

Deloitte Supply Chain Simulation Dashboard

Ramp up curve
Supply chain loaded at 70% inventory level
Ramp up capacity level 20%

Assuming a given demand of 50% we simulated 3 scenarios with different initial inventory levels

Scenario 1: "Supply chain loaded at 70% inventory level"
Scenario 2: "Supply chain loaded at 40% inventory level"
Scenario 3: "Supply chain nearly empty" (only inbound inventory of 20%)

Start
The simulation runs for 75 days of Supply Chain Forecasting

Delay on route from **Rolling Elements GmbH**
Delay on route from **Carbon Black China**
Delay on route from **Grey Industries Inc.**

The dashboard shows critical events within the supply chain, e.g. late deliveries or stock outs

We assumed a supply chain consisting of

- five 1st tier suppliers from EMEA, NAFTA & ASIA
- two customers from EMEA & NAFTA

The dashboard indicates the throughput level of transport routes

Several KPIs are visualized on a daily basis

Category	KPI 1	KPI 2
OVERALL	120 UNITS PER DAY	1408 UNITS OVERALL
	11,71 €/unit TOTAL COST PER UNIT	258 % OVERALL SERVICE LEVEL
BUY	4 % OTIF SUPPLIER	6,41 €/unit MATERIAL COSTS
MAKE	6 PRODUCTION	31 % OTIF FINISHED GOODS
	4,00 €/unit PRODUCTION	
STOCK & DELIVER	22.133,54 € STOCK VALUE	3,06 € WH COSTS RAW MAT.
	2,24 € TRANS. COSTS RAW MAT.	180,00 € WH COSTS FIN. GOODS

Easy to adjust simulation input parameters

The simulation tool can be set up fast and offers simulation capabilities to validate restart and ramp-up plans based on various input parameters.

Deloitte Supply Chain Simulation Dashboard

Ramp-up assumptions, e.g.

- Logarithmic, linear or exponential ramp-up curves
- Specific capacity level during the ramp-up

General input factors, e.g.

- Higher demand and supply volatility
- Increased supply delay

Market setup per customer, e.g.

- Decreased Demand
- Specific call-off volatility

Transportation setup per route

SC setup per supplier, e.g.

- Reduced capacity
- Increased throughput times
- Increased prices

Dashboard details: Demand (10%), Supply delay (15%), Supply volatility (20%). Ramp up curve: Exponential. Ramp up capacity level: 20%. Start button. Day (3) progress bar. Simulate button.

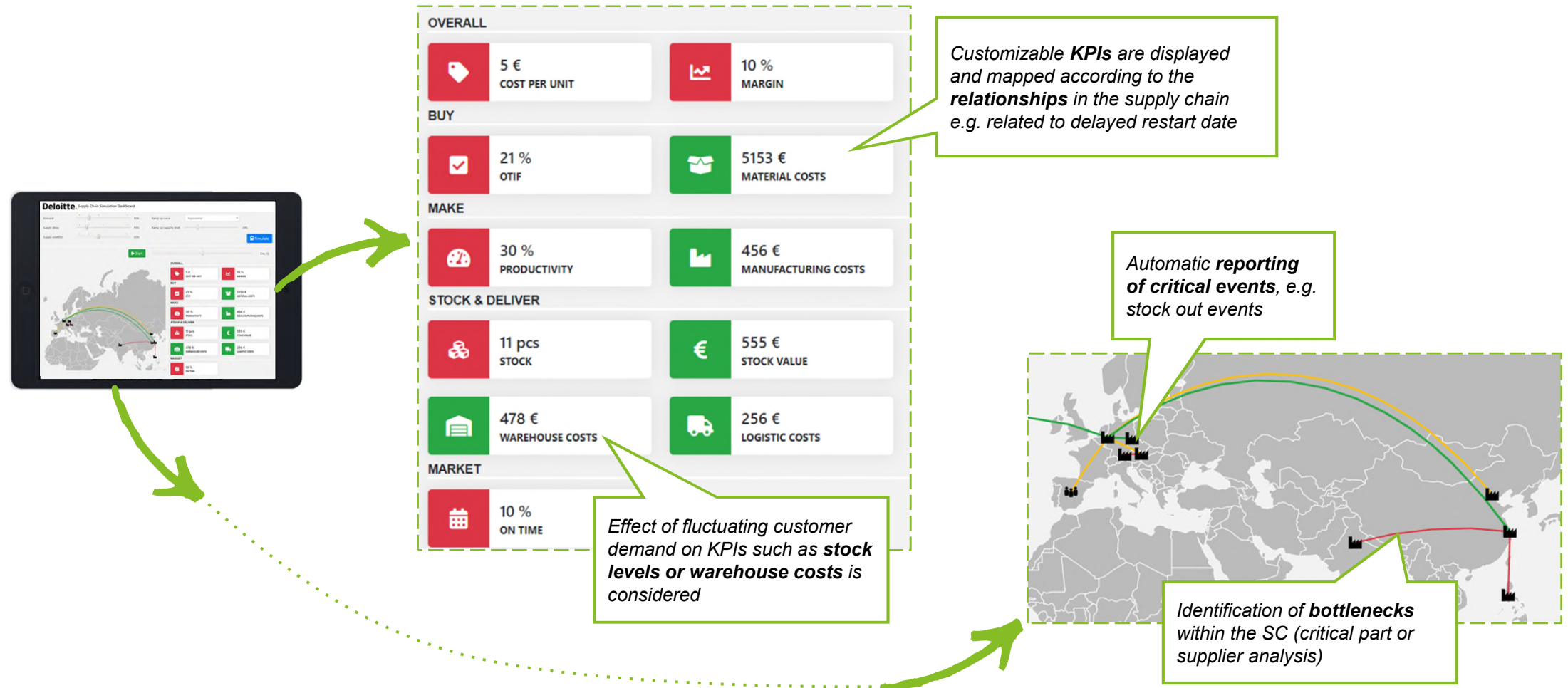
Customer setup (Setup Obenunten AG): Market demand (75%), Call-off volatility (7%).

Supplier setup (Setup Engines AG): Supplier capacity (65%), Price increase in case of scarcity (6%), Supplier throughput time (6 Day(s)).

Route setup (Setup Parts Ltd to DDF): Transportation provider capacity (80%), Transport route conditions (12 Day(s)).

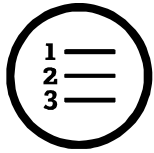
Comprehensive visualization of simulation outcomes

The dashboard shows key KPIs and illustrates the impact of critical events within the supply chain.



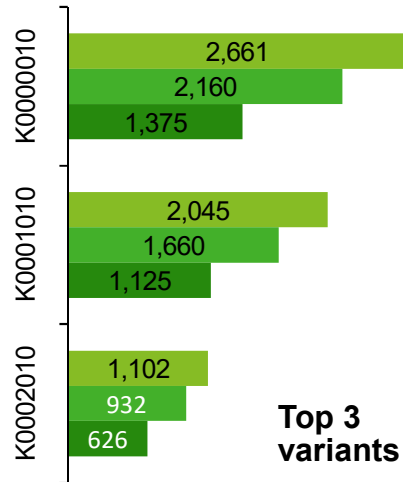
Lessons learned from the simulation

What are the main benefits that can be taken from the simulation of supply network?



Critical variants

Can all high runners be produced? Which variants cannot be produced? What are the parts?

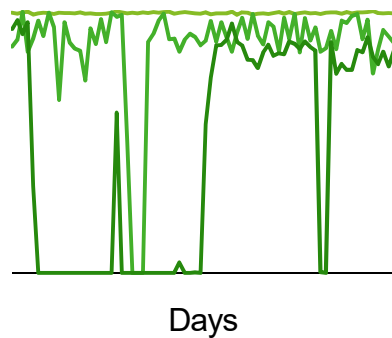


Top 3 variants



Critical phases

What are the critical phases during the ramp-up? What are the causes?

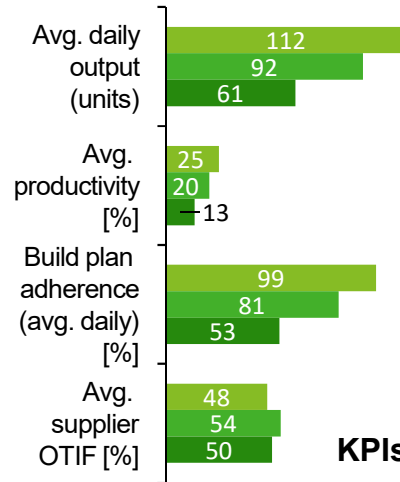


Productivity over time



Best ramp up plan

How do different scenarios perform compared to each other in various KPIs?



KPIs



Critical suppliers

What suppliers and / or what supply routes are causing delays or production stops?

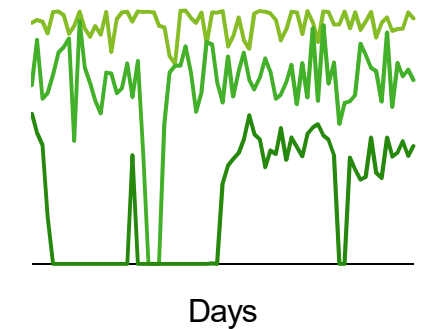


Stock out notification



Reachable Demand Level

Given current / backlogged demand for specific variants, which share can be satisfied?

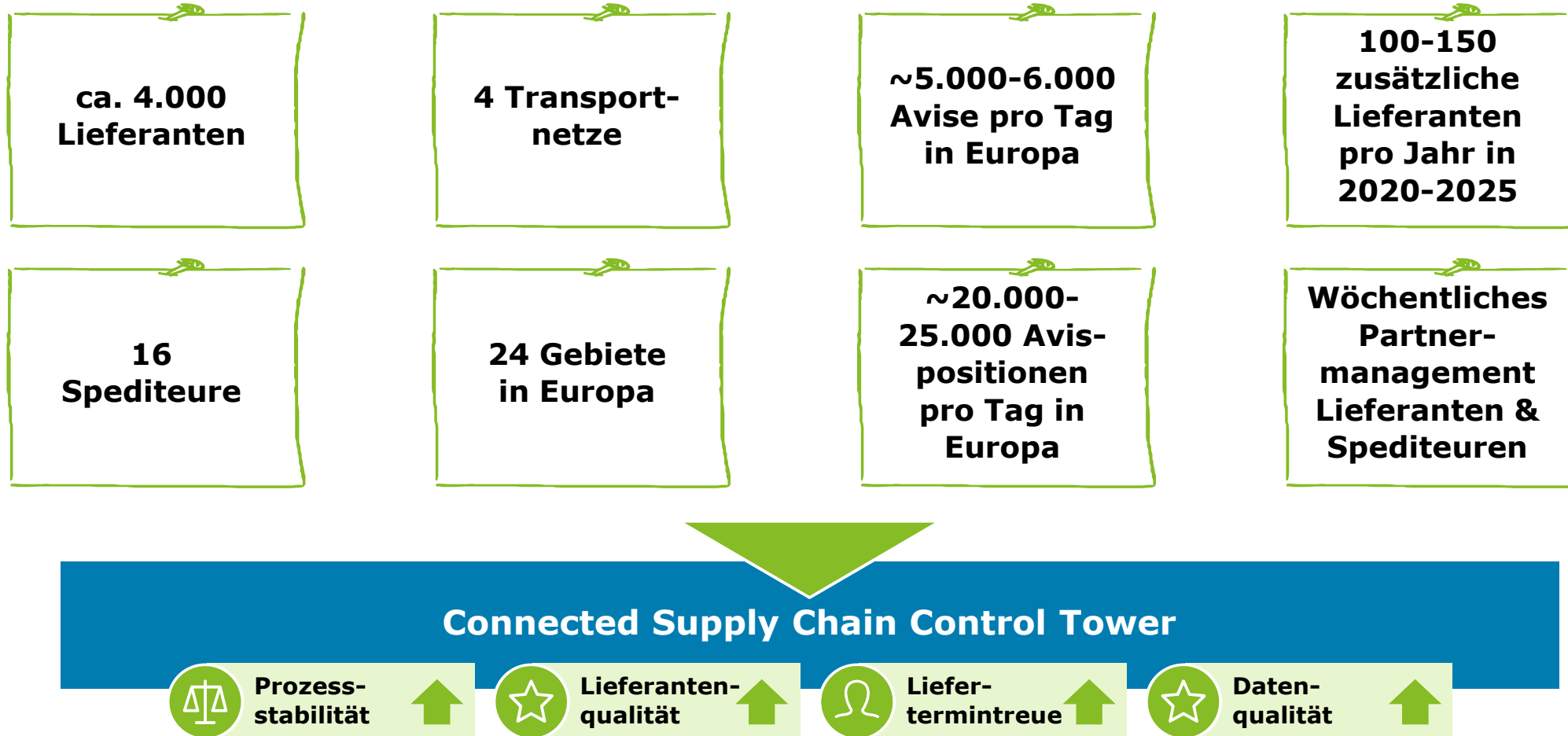


OTIF over Time

Scenario 1 Scenario 2 Scenario 3

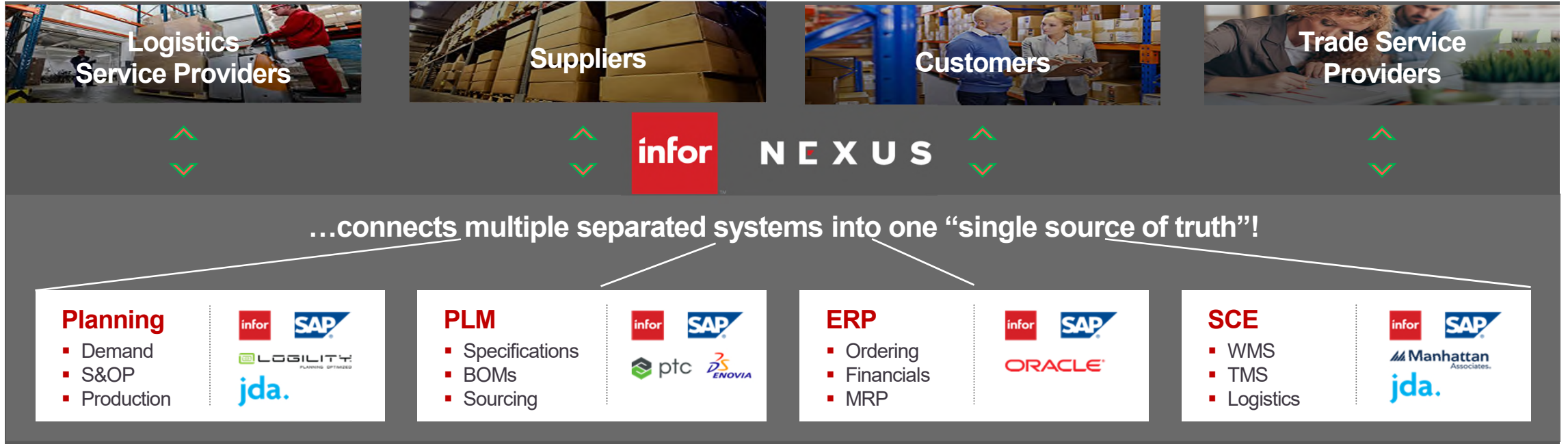
Connected Supply Chain Control Tower | Client Example

We supported a major Automotive OEM with the development and operation of a Connected Supply Chain Simulation and Control Tower



NEXUS by Infor provides a comprehensive suite for a sustainable Supply Chain

A data platform providing „single source of truth“ is needed to ensure end-to-end visibility



Multi-enterprise network platform enables end-to-end visibility & orchestration of:

Supply chain
Planning & Demand
management

Product visibility &
orchestration

Transportation visibility
& orchestration

Finance & trade visibility
& orchestration

Warehouse
Management

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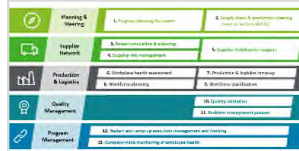
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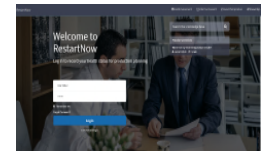
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The approach to secure office and shopfloor space differs according the asset classes and manufacturing archetypes of an organization

Office type



Urban, often high-rise
 Multitenant access
 Elevator capacity issues
 Challenging to modify ventilation
 Frequently accessed via public transportation



Suburban, often low-rise
 Single or multitenant access
 Up and down stairwells
 Somewhat easier to modify ventilation



Attached to mfg. or distribution
 Entrance and egress planning
 Opportunity to apply consistent health checks across the facility
 May have limited floorspace flexibility

Manufacturing type



Continuous process
 Continuous-flow operations
 Chemicals, paper, food packaging, textiles



Production line
 Repetitive, TACT-based, minimal setup changeover, some automation
 Auto, aerospace, electronics



Discrete production
 Varied with degrees of changeover, little automation
 Subtier components, machined parts, plastics molding




Production area
 Job-shop with highly varied products, rare automation
 Make-to-order, complex electronic subassemblies



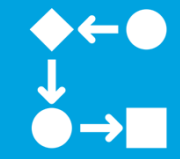
Warehouse/DC
 Manual or automated pick-and-pack and cross-docking
 Online retails, fulfillment centers

Employee density




- Dense
- Medium
- Light

Materials and personnel flows




- Complex layouts
- Variable
- Highly structured

Level of automation



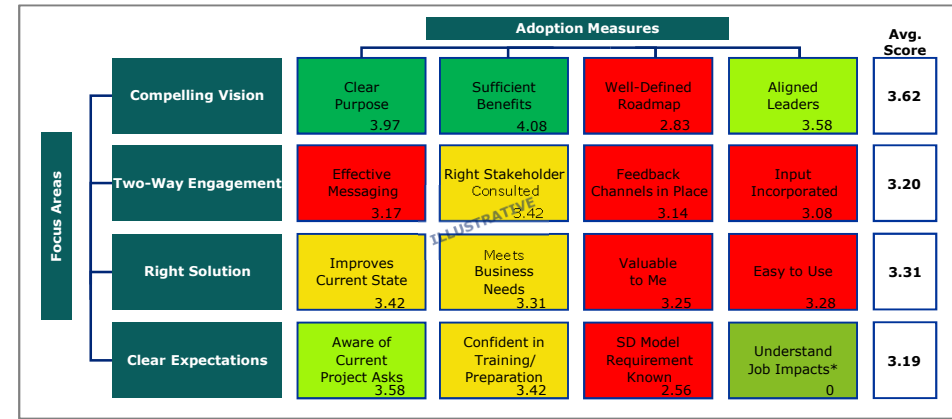
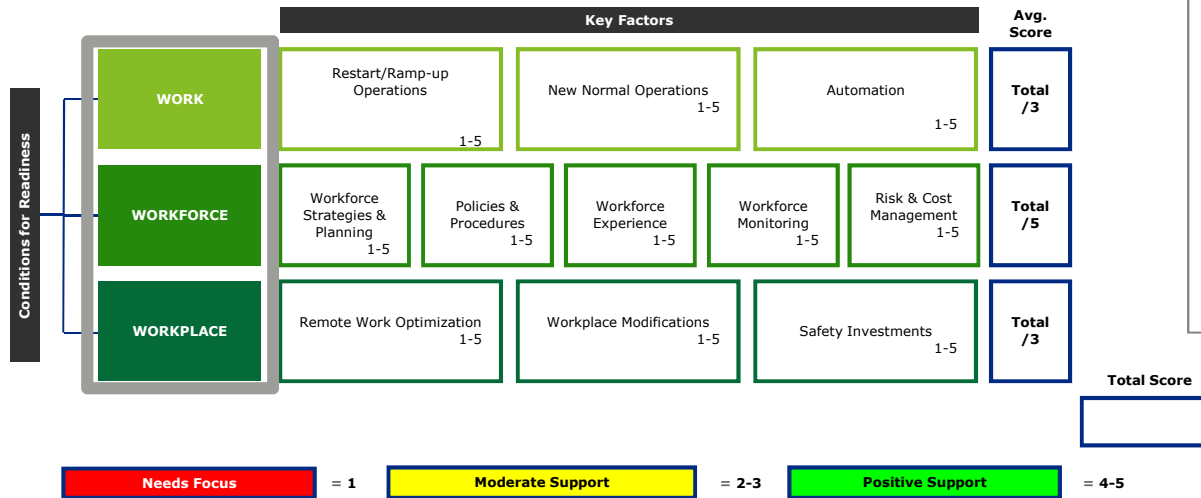
- High
- Medium
- Low

Physical infrastructure



- Controlled
- Mixed
- Open

We are helping clients prioritize reboot focus areas using a rapid diagnostic and remote manufacturing plant assessment technologies



Areas highlighted in red on the scorecard indicate **high-impact areas that should be addressed** prior to restarting operations

Operations and compliance risks

Potential for operational risks

Ready to reboot and ramp up

Significant risk

Some high-impact areas


Ready to reboot

Implications: Significant risk to workforce health and safety and operations
Mitigation: Conduct virtual diagnostic working session and walk through to assess compliance and identify areas of opportunity; leverage Deloitte solutions to support key risk areas

Implications: Some high-impact areas require additional focus or effort to reduce risk of operational disruptions
Mitigation: Leverage Deloitte solutions to target and support key risk areas identified in the heat map

Implications: In good shape, but need to determine if current situation is sustainable overtime
Mitigation: No major mitigation efforts required

Detailed activity planning will inform what needs to be accomplished by which teams to bring back people to the workplace safely

Workforce		Facility readiness		Building operations		Health and safety	
Workforce reentry classification <i>Reentry groups</i>	On-site scheduling <i>Staggered shifts, restricted access</i>	Density assessment and planning <i>OSHA workplace distancing standards</i>	Amenity and support space strategy <i>Lounges, coffee stations, cafeterias</i>	Building access <i>Parking or entry and exit points</i>	Building systems management <i>Remote building management</i>	Screening and testing <i>Symptom screening; temperature, virus, or antibody testing</i>	Contact and occupant tracking <i>People movement data, contact tracing</i>
Workforce reentry training <i>Training for new site policies</i>	Help desk <i>Virtual info, FAQs, communications</i>	Scenario planning <i>What-if planning</i>	Building system standards and modifications <i>Ventilation, outside air, or MERV filters</i>	Workplace circulation <i>Elevators, escalators, or traffic flow</i>	Vendor management <i>SLAs and reporting</i>	PPE inventory and planning <i>Requirements, procurement, and inventory</i>	On-site health services <i>Medical professionals, clinic, or isolation rooms</i>
		Workplace modification plan <i>Layout, furniture, tools, or nanoseptic materials</i>	Facility cleaning approach and SLAs <i>Methods, plan, and tools</i>	Workplace signage <i>Directions and instructions</i>	Workplace technologies <i>Space mgmt., facility mgmt., BMS, or sensors</i>		

Supporting enablers

Governance: *Reentry decision criteria, phase requirements, or corporate or site reentry team structures*

Technology: *Workplace applications, occupancy or thermal sensors, or reservation systems, etc.*

Process and policies: *Service-level agreements, building entry, social distancing, delivery, occupant access, visitor management, PPE, cleaning, or associate data*

Communications: *Communications plan, branded reentry program, and messaging*

RestartNow&StayHealthy Digital Health Platform

A combination of a self-assessed health screening and a physical thermal scan to provide real-time data about the available workforce.

Our modular solution enables early risk identification when employees return to work and can be customized to your organization

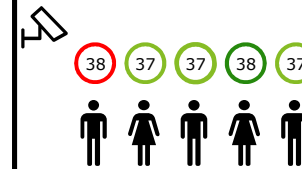
Self assessment

A questionnaire needs to be filled out on a regular basis to assess the risk of someone having COVID19 and will provide a green, orange or red status based on the responses

Risk screening



Thermal scan



Temperature reading

The thermal camera gives a warning when people have an indication of a fever. Combined with the outcomes of the health screening, the employee is granted access or is rerouted.

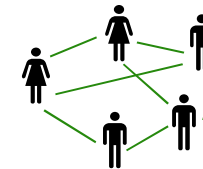
Real-time information

The solution provides data to the planning department based on the health screening and the temperature measurement to adapt production planning and shift scheduling

Backend integration



Contact groups



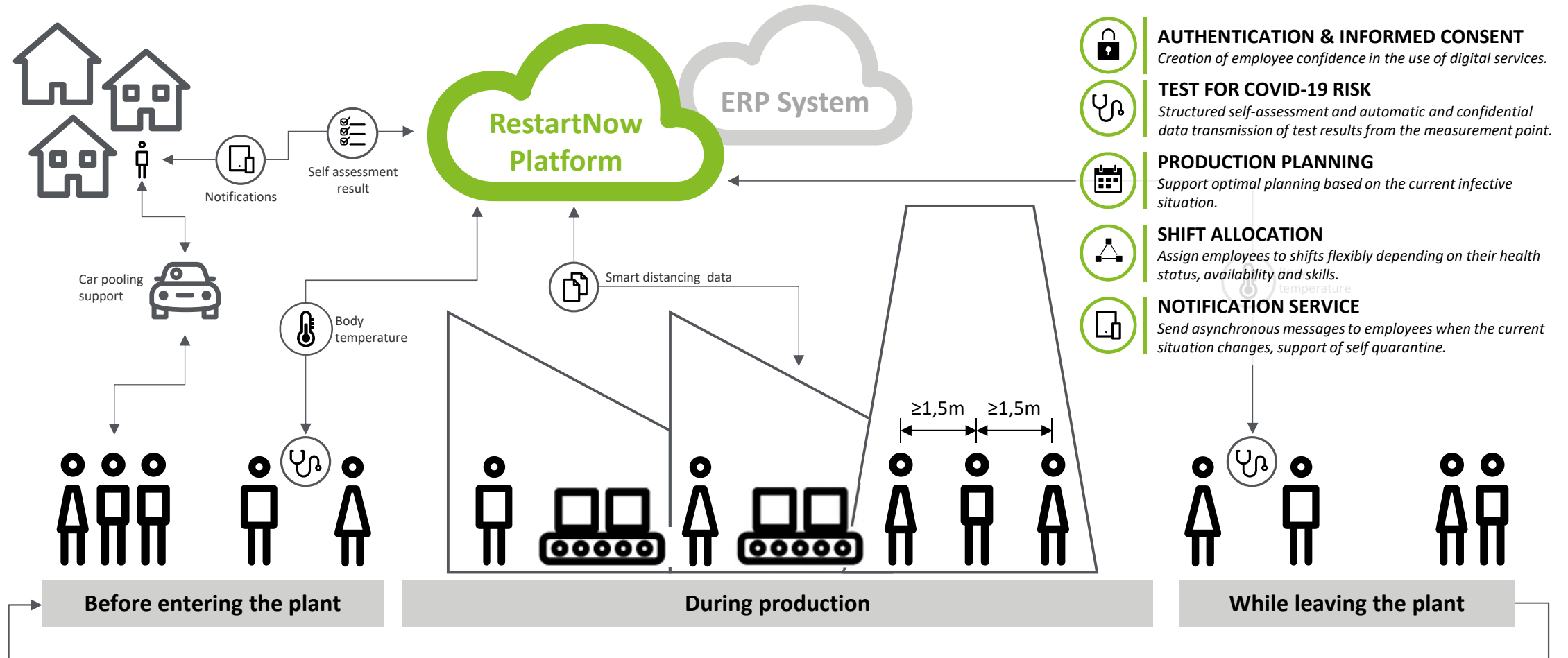
Neighbourhoods

The solution provides the opportunity to define neighbourhoods; groups of people that are in regular contact with each other. These groups enable quick notification in case of a contamination

A robust architecture integrates the components

The Concept behind RestartNow&StayHealthy

Keeping employees healthy is crucial and requires proper planning and execution – the digital platform RestartNow balances business and production restart requirements and employee health in real-time.



Daily Self-Assessment: Easy, convenient & safe

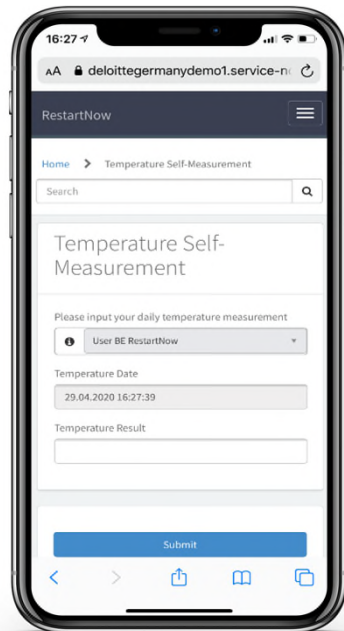
Daily activities include a risk evaluation facilitated by a self-assessment, self-registration of body temperature and the creation of a QR code for fast identification at the company entrance.



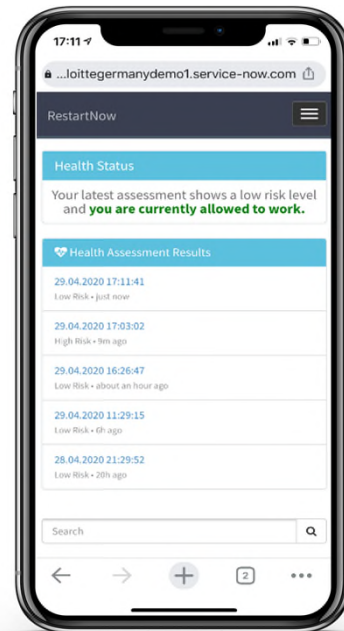
Fill in a 2 minute assessment to log symptoms



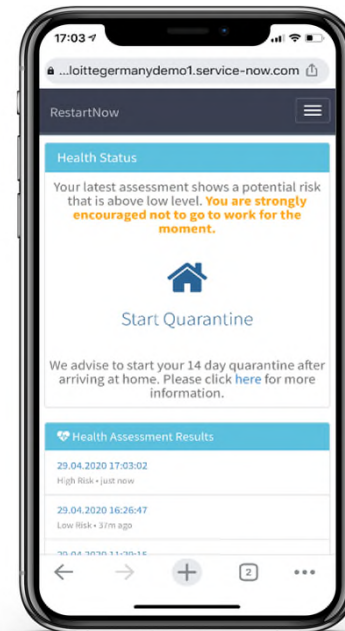
Keep track of your body temperature



Output in case of a low risk evaluation



In case of a high risk, you are encouraged to start quarantine



Create a QR code for easy temperature logging at the company entrance

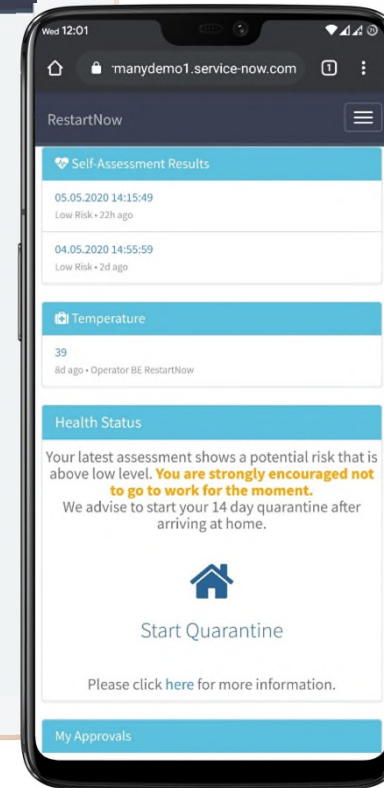
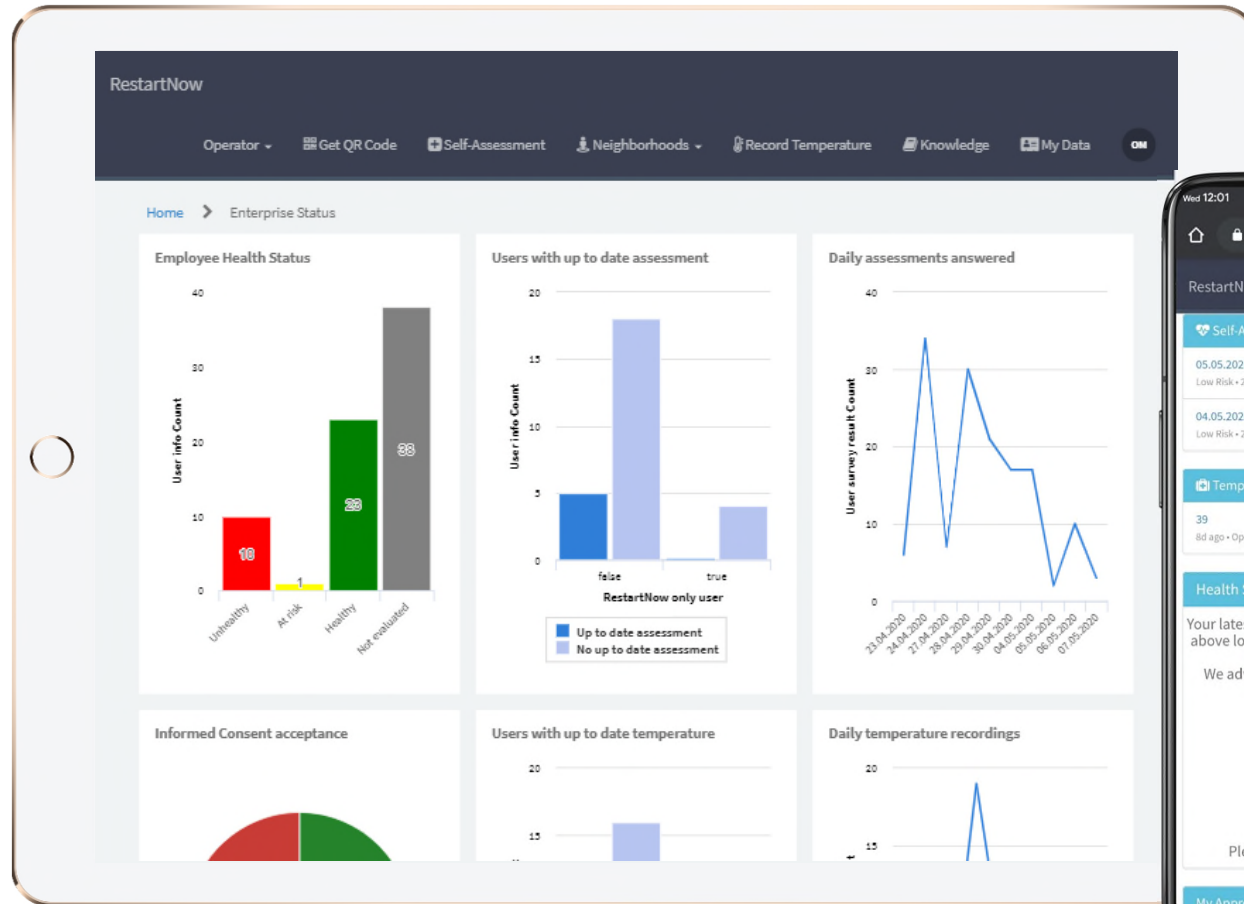


Device independent User Experience allows seamless application

Since RestartNow is a fully responsive web-application, functions are available on all kind of devices.

Enterprise Status

Comprehensive enterprise health status report



Dashboard

Easy to understand overview of health status information for every employee

RestartNow 's Foundation of Confidence and Legal Compliance

Pseudonymity and encryption protect the privacy of RestartNow users. This is how trust is created!



Pseudonymity

RestartNow stores the user's personal data under their pseudonym, the RestartNow ID. Only the user himself can assign the data to his name, he remains anonymous for the others.



Encryption

RestartNow stores the health data of the users encrypted. Only the user or an auditor can see the answers to the self-assessment and the body temperature values in plain text.



Restricted visibility

Elevated roles only see the results of the risk assessment, i.e. the availability of an employee, not the details of how this statement came about (e.g. answers to questions of self-assessment, temperature values).



Revocable Informed Consent

For being able to use RestartNow, an informed consent needs to be accepted to ensure that every user understands, which data is stored, where and for what reasons. The informed consent can be revoked easily at a later moment in the RestartNow application. After revocation, user specific data will be purged permanently, no way to recover.



Common interest

The solution aims to weigh the interests of employers, the workforce and individuals and emphasizes **the interest of the group** over the interest of the individual.

Voluntarism

Users chose to **opt-in or out** of the solution. At any point in time during the lifecycle, they have "the right to forget".

Transparency

Prior to onboarding, users are provided with **exhaustive information** with regards to solution purpose, scope, functionalities and data processing components.

Encryption

Health related and other **sensitive data** is encrypted so that only the employee has access to such information, at any point in time.

GDPR

RestartNow is GDPR compliant following the key principles of **data minimization**, transparency and storage limitation amongst others.

Authorities guidelines

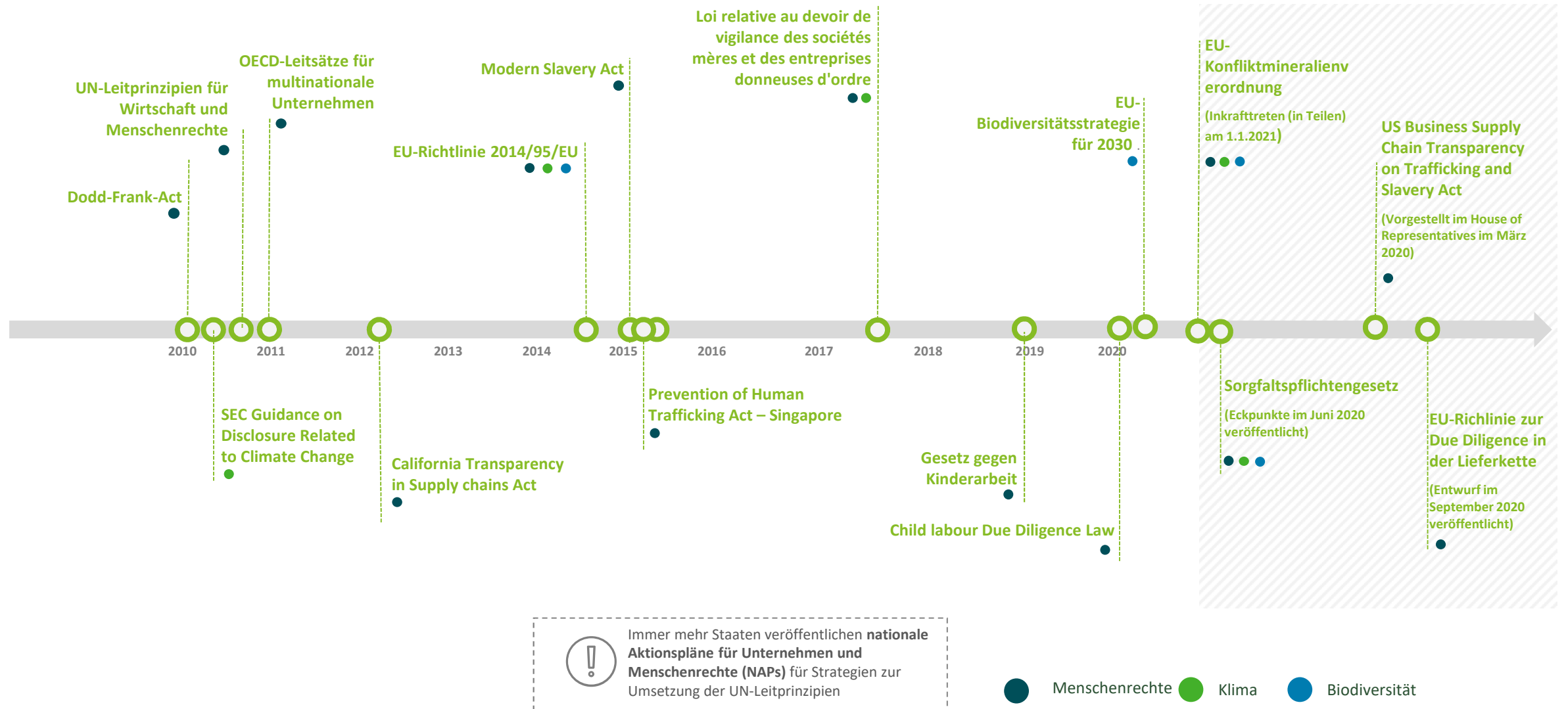
National authorities guidelines are used to define the solution risk evaluation logic and local corporate bodies (worker council, labor lawyers and healthcare responsible) are consulted prior to solution roll-out.

Bisheriger Rechtsrahmen und Gesetzesinitiativen auf nationaler und internationaler Ebene

Überblick über bisherigen Rechtsrahmen zur Gewährleistung von Nachhaltigkeit in der Lieferkette

Zunehmende internationale Regulierung in Umwelt- und Sozialfragen wirken sich auf globale Lieferketten aus

Die Aufzählung ist beispielhaft und nicht abschließend



Überblick über die einzelnen Gesetz / Leitlinien auf internationaler und nationaler Ebene

Regelungsgehalt

UN-Leitprinzipien für Wirtschaft und Menschenrechte

Grundsätze um Menschenrechtsverletzungen durch Privatunternehmen und Staaten zu beheben und zu verhüten

SEC Guidance on Disclosure Related to Climate Change

Aufforderung an öffentliche Unternehmen ihre Offenlegungspflichten in Bezug auf Klimarisiken ernst zu nehmen

UK: Modern Slavery Act

Offenlegungspflichten für Unternehmen bzgl. Bekämpfung der modernen Formen der Sklaverei

Deutschland:

Sorgfaltspflichtengesetz

Verpflichtung zur Wahrnehmung der unternehmerischen Sorgfaltspflichten zur Vermeidung von Menschenrechtsverletzungen in globalen Wertschöpfungsketten

OECD-Leitsätzen für multinationale Unternehmen

Empfehlungen von Regierungen an die Wirtschaft für verantwortliches Unternehmerverhalten

USA: California Transparency in Supply chains Act

Offenlegungspflichten für Unternehmen, inwieweit sie eine Due Diligence in Bezug auf Menschenhandel und Sklaverei in ihren Lieferketten durchführen

Frankreich: Loi de Vigilance

Verpflichtung für Unternehmen, einen Sorgfaltsplan zur Ermittlung und Vermeidung von Menschenrechts- und Umweltrisiken zu erarbeiten und umzusetzen

EU-Konfliktmineralienverordnung

Verpflichtung für EU-Importeure von Konfliktmineralien zur Erfüllung ihrer Sorgfaltspflichten in der Lieferkette

USA: Dodd-Frank Act, USA

Melde- und Offenlegungspflichten für Unternehmen, die mit dem Bezug von Konfliktmineralien bei der Produktherstellung und –Verarbeitung im Zusammenhang stehen

EU-Richtlinie 2014/95/EU

Verpflichtung für Unternehmen zur Abgabe einer nichtfinanzielle Erklärung zu ihrer Corporate Social Responsibility

Niederlande: Gesetz gegen Kinderarbeit

Verpflichtung zu unternehmerischen Sorgfaltspflichten im Kampf gegen Kinderarbeit

EU-Richtlinie zur Due Diligence in der Lieferkette

Verpflichtung für Unternehmen zur Erfüllung von Sorgfaltspflichten in Bereichen Menschenrechte und Umwelt

Umsetzung des potentiellen Sorgfaltspflichtengesetzes

Auch wenn bisher nur Eckpunkte des geplanten Gesetzes vorliegen, bieten die etablierten UN Leitprinzipien für Wirtschaft und Menschenrechte, an denen sich auch der Nationale Aktionsplan für Menschenrechte anlehnt, Orientierung für die Umsetzung



Potenzielle Säulen des *Sorgfaltspflichtengesetzes* / *Sorgfaltspflichten im Überblick*

Die **UN Leitprinzipien für Wirtschaft und Menschenrechte** (UN-Leitprinzipien) und der **Nationaler Aktionsplan für Unternehmen und Menschenrechte** (NAP) werden als wertvolle Referenzsysteme wahrgenommen.



Erklärung zur Menschenrechtspolitik



- Formulierung eines Konzepts für den Umgang mit besonders relevanten Menschenrechtsfragen
- Kontinuierliche Weiterentwicklung der Erklärung



Verfahren zur Ermittlung tatsächlicher oder potenzieller nachteiliger Auswirkungen auf die Menschenrechte



- Identifikation von Problembereichen in Unternehmenslieferketten; Detaillierte Risikoprüfung und Analyse für definierte Probleme; Umweltschutz und Korruptionsbekämpfung mit menschenrechtlichem Bezug werden in die Prüfpflicht einbezogen



Maßnahmen zur Abwehr potenziell nachteiliger Auswirkungen und zur Überprüfung der Wirksamkeit dieser Maßnahmen



- Definition wirksamer Abhilfemaßnahmen und -ziele
- Implementierung des Überwachungssystems und Anpassung an bestehende Verfahren



Transparentes, öffentliches Reporting



- Definition von KPIs
- Datenerfassung
- Integration in bestehende Berichtslinien, Veröffentlichung jährlicher Berichte



Beschwerde Mechanismen



- Entwickelt im eigenen Haus oder unter Verwendung externer Mechanismen
- Anpassung an Zielgruppe

Sorgfaltspflichtengesetz in Deutschland

Eckpunkte für einen Gesetzesentwurf

Anwendungsbereich / Inkrafttreten

Anwendungsbereich

- Unternehmen mit mehr als 500 Mitarbeitern, die in Deutschland ansässig sind
- Kleinstunternehmen sind vom Anwendungsbereich ausgenommen
- Einhaltung der Sorgfaltspflichten in der gesamten Wertschöpfungskette: Nicht nur bzgl. vorgelagerter Lieferantenbeziehungen, sondern auch bei Export der Produkte

Inkrafttreten

- Verabschiedung geplant noch in dieser Legislaturperiode
- Dreijährige Übergangsfrist zum Aufbau des Compliance-Systems nach Inkrafttreten des Gesetzes

Sorgfaltspflichten (Ergänzung Folie 36)

Risikomanagement : Ausgestaltung als Bemühens- und nicht als Erfolgspflichten

Verhältnismäßigkeit

- Angemessenheit des Risikomanagements richtet sich nach Art der Geschäftstätigkeit und Einwirkungsmöglichkeit in der Lieferkette

Adressaten

- Geschäftsführung muss Sorgfaltspflichten umsetzen
- Weiterentwicklung der Compliance-Management Systeme erforderlich

Haftung / Bußgelder

Zivilrechtliche Haftung

- Schadensersatzklagen privater Betroffener vor deutschen Gerichten
- Ausgestaltung des Gesetzes als „Eingriffsnorm“
- Deutsches Recht anwendbar als Recht des Handlungsortes des Lieferkettenmanagements
- Entlastung möglich bei Erfüllung der Bemühenspflicht
- Haftungsbeschränkung „Safe Harbour“
- Haftungsbeschränkung auf wesentliche Rechtsgüter: Leben, Körper, Gesundheit, Freiheit, Eigentum und das allgemeine Persönlichkeitsrecht

Bußgelder / Prüfung durch Behörden

- Einzelfallüberprüfung bei Verdacht auf schwere Verstöße durch Bundesbehörden
- Verhängung von Bußgeldern
- Eintragung der Bußgelder in behördeninterne Register
- Zeitlich begrenzter Ausschluss von öffentlichen Aufträgen bei einem Bußgeld ab einer bestimmten Höhe

Sorgfaltspflichtengesetz in Deutschland

Stand der Diskussion und Einwendungen

Einwände / Argumente der Gegner

DIHK, BDI, HDE, BDA u. A.

- Zusätzliche Belastung für Unternehmen neben der Coronaviruspandemie
- Praktische Umsetzung des Gesetz für die betroffenen Unternehmen/Bundesbehörde
- Prüfung und Überwachung der gesamten Liefer- und Exportkette praktisch umsetzbar?
- Gesetz notwendig, obwohl es auf europäischer Ebene bereits einen Richtlinienentwurf gibt? Ggf Diskrepanzen zwischen Richtlinie und nationales Gesetz (Richtlinie geht in Teilen über vorgestellte Eckpunkte des Sorgfaltspflichtengesetzes hinaus (strafrechtliche Sanktionsmöglichkeit, umweltbezogene Sorgfaltspflicht))
- Überprüfung der Vielzahl von Berichten für Bundesbehörde umsetzbar? Welche Behörde wird zuständig sein?
- Reichweite der Haftung in der Lieferkette unklar
- Rechtsunsicherheit könnte die Folge sein verbunden mit einem Rückzug der deutschen Unternehmen aus den betroffenen Gebieten
- Wettbewerbsnachteile auf dem globalen Markt

Einwendungen / Argumente der Befürworter

Wohlfahrtsverbände, Bischöfe, NGOs, Unternehmen

- Eckpunkte gehen nicht weit genug
- Orientierung der Unternehmensgröße am Handelsgesetzbuch – Unternehmen ab 250 Mitarbeiter und gem. § 267 Abs. 3 Satz 2 HGB
- Keine eigenständige umweltbezogene Sorgfaltspflicht
- Forderung nach Beweiserleichterungen zugunsten der Geschädigten
- Ausschluss von der Außenwirtschaftsförderung
- Sehr lange Übergangsfrist von drei Jahren

Praktische Umsetzung / Zukünftige Vertragsgestaltung

- Gewährleistung der internen Compliance durch Einführung entsprechender Policies / Richtlinien an Mitarbeiter sowie Mitarbeiterschulungen
- Einrichten eines Lieferanten-Monitoringsystems, Audits bei Vertragspartnern
- Benennen eines Sustainability-Verantwortlichen
- Einrichtung eines abgestimmten Beschwerdeprozesses, Hotline etc
- Compliance-Klauseln in (Liefer-)Verträgen, Abschluss von Ergänzungsvereinbarungen bzgl. Einhaltung der Sorgfaltspflichten sorgfältig gestalten

Europäische Union

Richtlinienentwurf für Due-Diligence-Prüfung der Lieferkette

Anwendungsbereich

- Alle in der EU niedergelassenen Unternehmen, die im EU-Binnenmarkt tätig sind, auch Nicht-EU-Unternehmen
- Grds. keine Beschränkungen oder Schwellenwerte in Bezug auf die Größe der erfassten Unternehmen
- Kleinstunternehmen, 10 Mitarbeiter; Bilanzsumme von 350.000 EUR; Nettoumsatzerlöse von 700.000 EUR, können von EU-Mitgliedstaaten ausgenommen werden

Sorgfaltspflichten / Überwachung

Due Diligence Pflichten für Unternehmen

- Identifikation von Menschenrechts-, Umwelt- und Governance-Risiken; Due-Diligence-Prüfung der Liefer- und Wertschöpfungskette
- Festlegung einer Due-Diligence-Strategie
- Sicherstellung durch vertragliche Regelungen, dass die Geschäftspartner der Unternehmen selbst eine Due Diligence-Prüfung durchführen
- Verpflichtung zur Konsultation mit verschiedenen Stakeholdern
- Einrichtung von Beschwerdemechanismen

Überwachung durch Kommission / zuständige Behörden

- Veröffentlichung unverbindlicher Leitlinien
- Benennung zuständiger Behörden zur Überwachung der Einhaltung des Richtlinienentwurfs und Ergreifung weiterer Maßnahmen durch Mitgliedstaaten
- Erlass von einstweiligen Verfügungen durch zuständige Behörden
- Anordnung einer vorübergehenden Aussetzung der Geschäftstätigkeit

Haftung / Bußgelder

Zivilrechtliche Haftung

- Änderung der Brüssel-I-Verordnung und Revision der Rom II-Verordnung um Klagen von Betroffenen in der EU zu ermöglichen und das Recht eines EU-Mitgliedsstaates wählen zu können

Strafrechtliche Haftung

- Wiederholte Verstöße, vorsätzlich oder fahrlässig begangen, könnten eine Straftat darstellen und mit strafrechtlichen Sanktionen geahndet werden

Management von Nachhaltigkeit in der vorgelagerten Lieferkette

Sustainability in global Supply Chains

Global supply chains entail a diverse range of environmental problems and human rights violations.

Supply Chains are the new frontier for a sustainable future



> 85% of global population

lives in countries where fundamental human rights are repeatedly violated, with most violations occurring in developing and emerging countries³



21-30 Million

people are in forced labor, generating US \$150 billion in illegal profits in the private economy²



Up to 90%

of corporate CO2-Emissions arise in the upstream supply chain whilst only around 1% of multinational firms report on their scope 3 emissions⁴



US\$ 1 trillion

risk from climate impacts are likely to hit within the next 5 years for the 215 biggest global companies¹



US\$ 33 trillion

per year worth of biodiversity and ecosystem services at risk largely due to human activity across the supply chain⁵



50% of world's GDP⁶

is dependent on (mostly unpaid) services provided by the ecosystem

Human Rights

Climate

Biodiversity

¹ CDP 2020 / ² Free the Slaves 2020 / ³ Brot für die Welt / Civicus 2019 / ⁴ EcoVadis 2020 / ⁵ WEF 2020 / ⁶ European Commission

Why act? The risks of an unsustainable supply chain

Sustainability issues in the upstream supply chain can have massive financial, reputational and legal consequences and require active management.

REGULATION (Hard & soft)

Increasing regulatory pressure with regard to **disclosure** (e.g. TCFD, NFRD and SFDR) **and due diligence** (e.g. possible German and EU supply chain due diligence law) requires changes in corporate reporting and stringent supply chain management.

Risks

- Penalties or litigation due to missing or faulty disclosure
- Possible civil or criminal action against the company and its officers
- Negative ratings, investor downgrades, divestments and higher capital costs

REPUTATION

Changes in **consumer preferences** towards **more sustainable products** and **critical advocacy** by NGOs, trade unions or other stakeholders combine to increase the potential for back-lashes in case of environmental or social incidents.

Risks

- Perceived corporate disrespect of societal values
- Reduced sales due to boycotts by consumers or changed demand
- Loss of the societal license to operate

FINANCIAL

Poor sustainability performance in the supply chain can negatively impact its functionality and reliability. Just-in-time supply chains are particularly at risk.

Risks

- Availability and price of raw materials
- Supply interruptions, economic losses or increased insurance costs due to disruptions
- Costs of crisis situations (e.g. geopolitical crisis, cessation of business activities, production losses)

ACTIVE MANAGEMENT NEEDED

Challenges for sustainable supply chain management

Complexity of modern supplier networks and limited capabilities amongst suppliers present significant challenges for sustainable supply chain management.



Complexity and dynamism

- Multitude of supplier relations – most listed companies have thousands of suppliers
- Frequent shifts in supply chain structures and networks

Suppliers' limited capabilities

- Insufficient awareness and skills to understand and address environmental and social impacts at supplier level
- Availability and costs of technical solutions for monitoring and management
- Instability of procurement relationships versus long-term investment requirements

Lack of transparency & data

- Lack of information regarding suppliers (esp. beyond t-1) and their sustainability performance / impacts
- Technical challenges of traceability and transparency
- Commodity markets broker anonymous materials

Lack of influence & control

- Procurement function / buyers have few means to influence production conditions
- Frequently limited auditing rights
- Commodity markets present significant principal-agent problem
- Cost-driven procurement can contradict support for environmental objectives

Common mechanisms for driving sustainability upstream

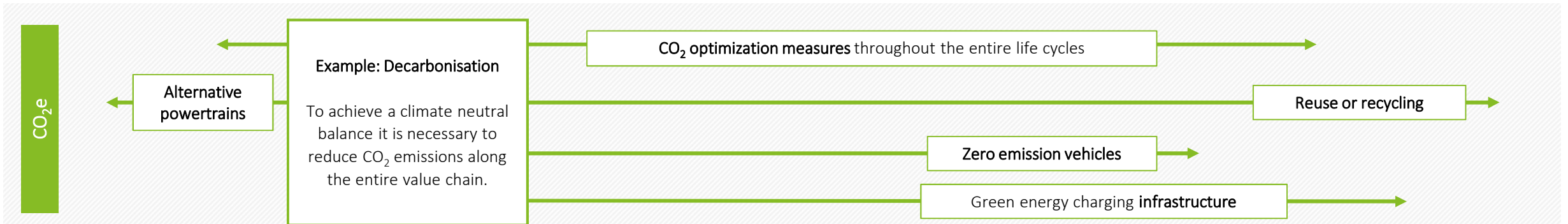
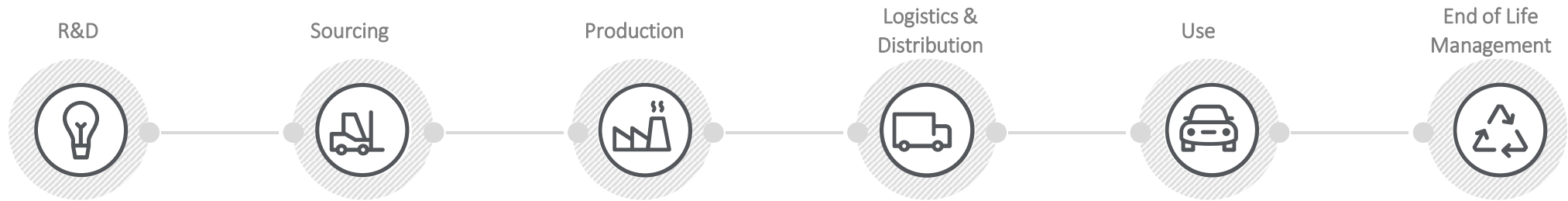
There are many potential mechanisms to drive sustainability in the upstream supply chain.



Decarbonisation of the Supply Chain

Environmental issues are also to be taken into account according to the proposed Supply Chain Act, especially where these could lead to the violation of human rights. Decarbonisation efforts can reduce environmental impairments.

Example: Automotive



Deloitte Sustainability – Sustainable Supply Chain Services

Deloitte supports you in the implementation of sustainability into your supply chain, starting from risk and opportunity assessment towards disclosure.



Deloitte Sustainability – Supply Chain Services

Deloitte can help you embed sustainability into your supply chain



The Situation

Global supply chains entail a diverse range of environmental and human rights challenges:

- US\$ 1 trillion at risk from climate impacts in supply chains until 2025 for the 215 biggest global corporates¹
- > 85% of global population lives in countries where human rights are violated
- 21-30 Million people are in forced labor
- Up to 90% of corporate CO2-Emissions arise in the upstream supply chain
- US\$ 33 trillion per year worth of biodiversity and ecosystem services at risk
- 50% of world's GDP⁶ is dependent on (mostly unpaid) services provided by the ecosystem
- Increasing international regulation and policies on environmental and social issues impact global supply chains
- Sustainability issues in the supply chain can disrupt business, harm reputations, trigger costs and legal challenges



The Challenge for Business

Complexity and dynamics

- Multitude of supplier relations
- Frequent shifts in supply chain structures and networks

Limited supplier capabilities

- Insufficient awareness and skills to understand and address environmental and social impacts at supplier level
- Availability and costs of technical solutions
- Instability of procurement relationships versus long-term investment requirements

Transparency & data availability

- Lack of information regarding suppliers (esp. beyond t-1)
- Technical challenges of track & trace
- Anonymous commodity markets

Lack of influence & control

- Few means to influence suppliers
- Limited auditing rights
- Commodity markets present significant principal-agent problem
- Cost-driven procurement contradicts support for environmental objectives



Deloitte's Solutions

- **Risk & Opportunity assessment:** We conduct topic-specific (e.g. Human, Rights, Climate, Environment) assessments to identify risk and opportunity hotspots.
- **Strategy & Governance:** We support you in defining suitable strategies, standards and underlying governance mechanisms to be compliant with hard and soft law (e.g. potential German Supply chain legislation, Human Rights Due Diligence).
- **Risk & Opportunity Management:** We enable you to manage and monitor your supply chain by implementing transparency enhancing tools and by internal and external capacity building.
- **Impact Measurement:** We make your supply chain intangibles visible and comparable.
- **Disclosure (and assurance?):** We enable you to meet external stakeholders' disclosure expectations (e.g. in accordance with UNGP Reporting Framework, ESG-Ratings).

Q & A

Vielen Dank für Ihre Aufmerksamkeit!

Deloitte

Deloitte Sustainability Services.

We help companies on the way to sustainability by integrating social and environmental considerations into strategy, value chains and communication

ENVIRONMENT

- Climate Change
- Land & Water

SOCIETY

- Human Rights & Labour Conditions
- Health, Well-being & Diversity

ECONOMY

- Sustainable Energy Supply / Sector Integration
- Circular economy
- Inclusive Economic Development

STRATEGY & GOVERNANCE

We integrate ESG considerations into strategy and governance of the company.

- Sustainability @ the Core: Strategic Integration
- Sustainability Risk & Impact Management
- Sustainable Governance, Controlling & KPIs
- Stakeholder & Ecosystem Strategy

OPERATIONS & PRODUCTS

We embed sustainability into the entire value chain, including suppliers, operations, products & employees.

- Sustainable Procurement
- Sustainable Operations
- Sustainability in IT
- Sustainable Products & Services
- Sustainable Human Resource Mgmt.

REPORTING & ASSURANCE

We advise on report design and systems and assure non-financial information.

- Non-Financial & Integrated Reporting
- Assurance on non-financial information





FINANCING SUSTAINABILITY

We support clients in financing their sustainability transformations.

- Financing Services (Green bonds, etc.)
- Grants & Incentives and Taxation
- Supporting ESG Ratings & Investor Relations
- Impact Venture Building

Deloitte Sustainability Services.

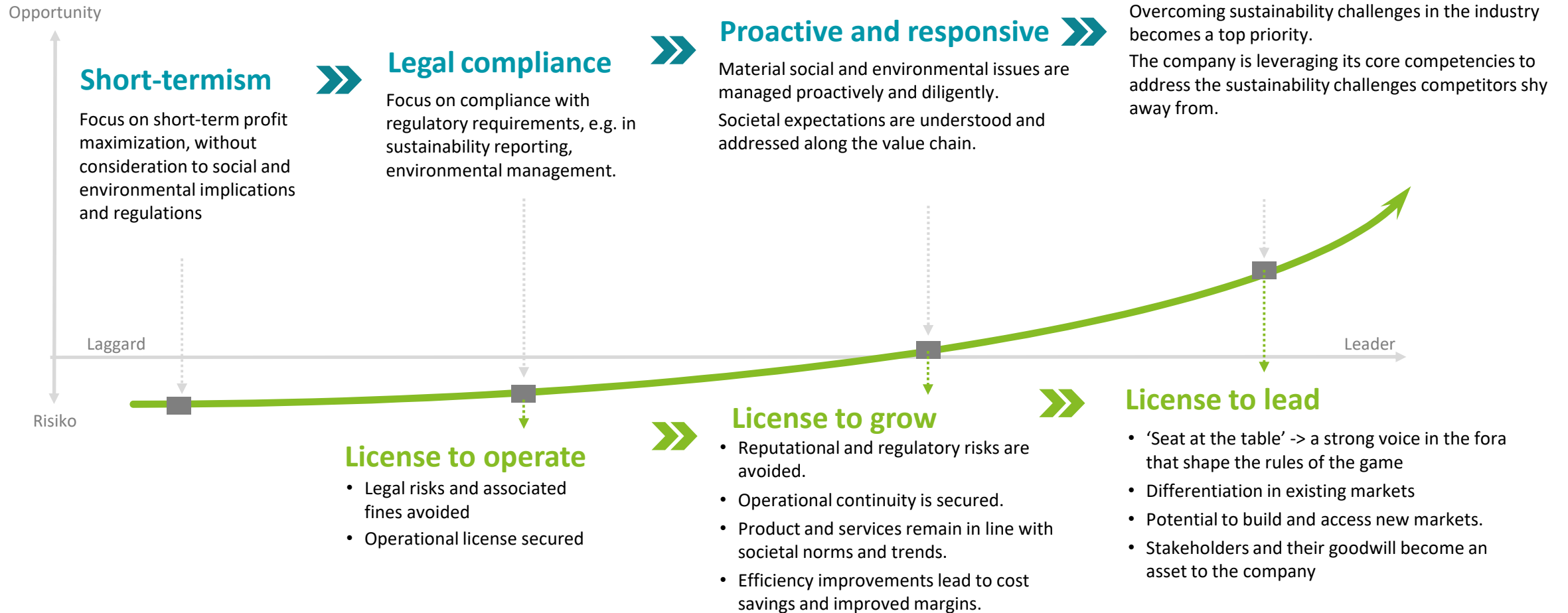
We help our customers to find good answers to sustainability challenges

OFFERING	SELECTED QUESTIONS TO ANSWER	
	STRATEGY & GOVERNANCE	<ul style="list-style-type: none">• What are main social and ecological effects and dependencies of the company, and how should these be taken into account in the strategy?• How do we reflect and anchor sustainability in the supervision and management of the company?• How can sustainability be integrated with existing management systems, including financial ones?• Which KPIs can be used to set and pursue goals for progress towards sustainability?
	OPERATIONS & PRODUCTS	<ul style="list-style-type: none">• How can sustainability be managed and planned along the entire value chain?• How can climate and carbon targets/requirements be enforced in the upstream supply chain?• What are the roles of the different functions in pursuing sustainability goals and how can they be integrated into existing processes and plans?• How can sustainability data be integrated into the IT landscape?• How can sustainability be integrated into the product portfolio in a market-oriented manner and managed optimally?• How do we motivate employees to adopt sustainable behavior and decisions in their daily work practice?
	REPORTING & ASSURANCE	<ul style="list-style-type: none">• How should material information be presented appropriately and correctly in the report? Which legal requirements must be taken into account?• How can sustainability performance be measured and the corresponding information verified?• What do I need to consider when designing appropriate reporting processes?
	FINANCING SUSTAINABILITY	<ul style="list-style-type: none">• How can I as a company raise public and private funds to be able to optimally finance my sustainability projects?• Are there any new business models relevant to my market that are worthwhile to start a new company?

Deloitte Sustainability Services.

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Unsere weiteren Ansprechpartner in der COVID 19- Task Force von Deloitte Legal

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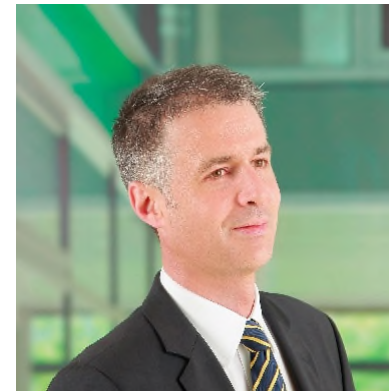
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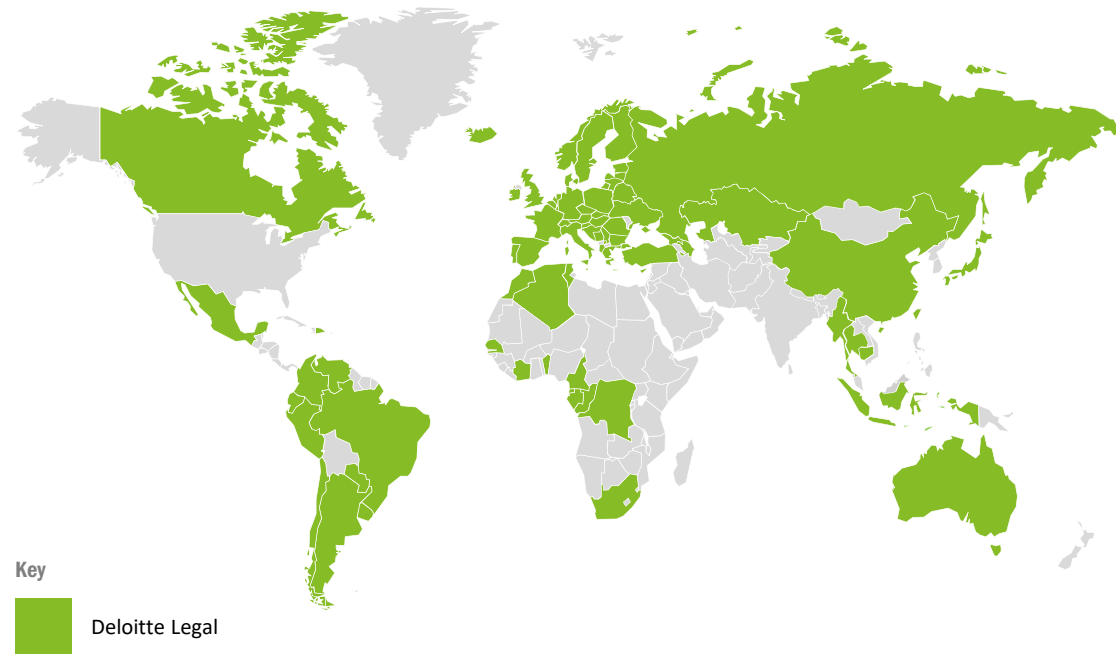


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