



Labour Law Compliance in the Food Service Industry

Sustainability and reporting:
the obligations of supply chain participants, identification of KPIs

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Sustainability and reporting in Agriculture

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Achille Beltrami, raccolta pomodori 1930

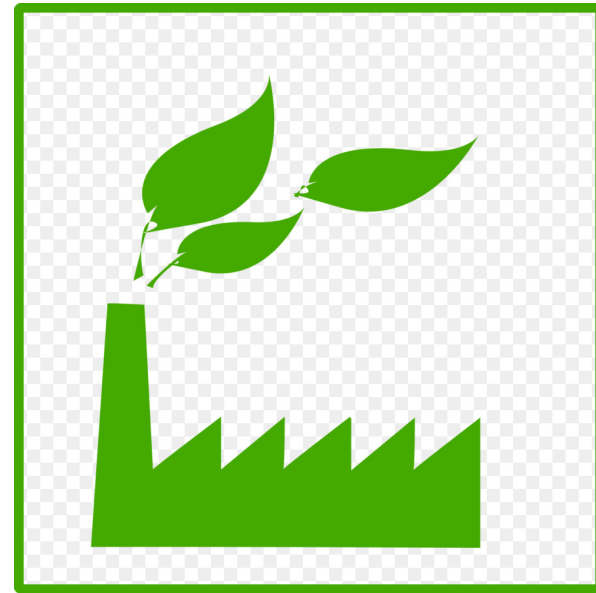


2024

Sustainability Reporting in Supply Chain

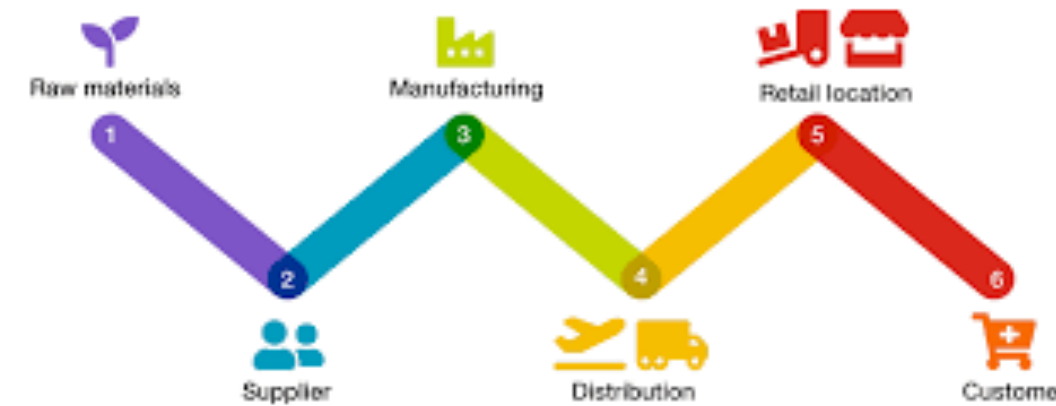
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Addresses many EU and extra Eu Companies



WHO?

Value Chain



Objectives for managers



Protecting human rights



WHAT?

Protecting the environment



Seven Key standards of CSRD for Food and Agriculture

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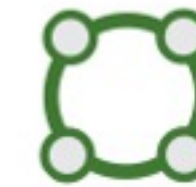
CLIMATE CHANGE

Companies must evaluate and manage GHG emissions extensively throughout their value chains



WATER RESOURCE

Efficiency and safety in water use must be assessed especially in irrigated crops



VALUE CHAIN

Information on sustainable resource use and circular economy practices is essential



WORKERS WELLBEING

Fair labour practices are crucial for compliance



POLLUTION

Detailed reporting on the use of agrochemicals and strategies to mitigate soil pollution is mandatory



BIODIVERSITY & ECOSYSTEM

Impacts of agriculture practices on biodiversity and ecosystems must be transparently reported



AFFECTED COMMUNITIES

The impact of agricultural practices on local communities must be evaluated and managed

WORKERS WELLBEING: SOCIAL AND HUMAN RIGHTS FACTORS IN REPORTING (In CSRD and CSDDD)

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- equal treatment and opportunities for all employees
 - working time
 - adequate wages
 - freedom of association
 - existence of works councils
 - collective bargaining
 - consultation and participation rights of workers
 - work-life balance
 - health and safety

SOCIAL AND HUMAN RIGHTS FACTORS (In Italian Constitution 1948)

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- Protection of the freedom and integrity of the human person
- Commensurate treatment of the worker with the content of his performance
 - Sufficiency of remuneration and limitation of working time
- Prohibition of differentiation of treatment based on sex, age, race, etc.
 - Limitation of minimum age for access to work
- Trade union freedom and collective self-defense



What companies have to do (CSDDD)?

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- 1) integrating due diligence into their policies
- 2) identify negative impacts on human rights and the environment
- 3) End or minimise actual negative impacts
- 4) Prevent and mitigate potential negative aspects
- 5) establish and maintain a complaints handling procedure
- 6) monitor the effectiveness of the policy and due diligence measures
- 7) publicly communicate information on policy and measures taken

Implementation Challenges and Opportunities

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VALUE OF REPORTING

Internal Benefit

Vision & Strategy

Management Systems

Strength & Weakness

Employee Motivation

External Benefit

Reputation & Trust

Attracting Capital

Stakeholder Engagement

Competitive Advantage

Thank You



**Promoting Respect for
Human Rights as
an Essential Piece of Business**

*Source: Toshiba clip
Human Rights: The Foundation of Sustainable Business -Taking on Challenges, Hand-in-Hand With Suppliers*