

Requirements of the supply chain due diligence act of Germany on labour, and responsibilities of Vietnamese enterprises in the supply chain

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Abstract: This paper analyzes the supply chain due diligence (SCDD) requirements outlined in Germany's SCDD Act (LKSG), with a focus on labor protection and the responsibilities of Vietnamese enterprises in the context of global economic integration. The findings indicate that while compliance with international SCDD standards offers significant benefits—such as enhancing corporate reputation and expanding market opportunities—Vietnamese enterprises also face challenges related to infrastructure, resources, and adaptation to new regulatory demands. This paper proposes strategies to improve internal supply chain governance and recommends proactive governmental support to facilitate the adoption of international standards. These insights contribute to a deeper understanding of the German law's impact on supply chain management and provide strategic directions for Vietnamese enterprises to enhance corporate social responsibility in the global market.

Keywords: Enterprises, Labour, LkSG, Supply chain.

1. Introduction

Global supply chains (GSC) play a crucial role in modern economies, facilitating trade, reducing costs, and improving efficiency for multinational corporations and their suppliers [1]. However, growing concerns about human rights violations, environmental degradation, and unethical labour practices have prompted governments to introduce stricter regulations to ensure corporate accountability [2]. In response, Germany enacted the LKSG, which requires companies to assess and mitigate risks related to human rights and environmental violations within their supply chains [3]. Vietnam, as a key manufacturing hub and supplier in value chains, particularly in industries (textiles, electronics, and agriculture), faces significant challenges in adapting to these new regulatory requirements. Germany has been one of Vietnam's important commodity export partners in the EU market [4]. Vietnamese enterprises supplying German and European markets must now comply with due diligence obligations, including risk assessments, monitoring mechanisms, and remediation processes to address labour rights violations. Failure to meet these requirements could lead to legal penalties, reputational damage, exclusion from international markets [5].

The LKSG applies to companies with over three thousand employees from 2023 and those with over one thousand employees from 2024 [6]. It requires enterprises to establish risk management systems, conduct regular risk assessments, implement preventive and corrective measures, and report compliance annually [7]. The law aligns with international frameworks such as the United Nations Guiding Principles on Business (UNGPs) [8] and Human Rights and the OECD Guidelines for Enterprises [8].

For Vietnamese businesses, the LkSG presents both opportunities and challenges. On one hand, adherence to due diligence standards enhances corporate reputation, fosters trust with international partners, and improves long-term sustainability [9]. On the other hand, Vietnamese firms, particularly small-sized and medium-sized enterprises (SMEs), may face difficulties in compliance due to limited financial resources, lack of expertise and weak enforcement of regulations at the national level [10, 11].

2. Methodology

- Legal Analysis: A detailed examination of the LkSG's provisions, comparing them with relevant Vietnamese laws (the Labour Code 2019 and the Enterprises Code 2020).
- International Comparison: A review of corporate due diligence regulations in other jurisdictions, such as the EU's proposed Corporate Sustainability Due Diligence Directive (CSDDD).

3. Results

3.1. Overview of the German SCDD Act (LkSG)

The LKSG, enacted in July 2021, imposes binding environmental and human rights due diligence obligations on businesses operating in Germany. Companies are required to comply with a number of due diligence requirements regarding environmental and human rights standards throughout their supply chains [12].

The main objective of LkSG is to strengthen the protection of human rights and the environment at GSC. The aim is to prevent violations such as child labour, forced labour, the use of hazardous substances, discrimination, inadequate wages and excessive working hours. To achieve these objectives, the Act requires German companies to establish effective risk management systems that are integrated into all critical business processes. An effective risk management system is one that can identify, prevent, mitigate or eliminate risks related to human rights and environmental standards [13, 14].

3.2. Labour-Related Provisions in the LKSG

LkSG requires companies to proactively identify, prevent and mitigate human rights risks in their supply chains. Beyond addressing environmental concerns, the LkSG delineates specific legal prohibitions that companies must observe to ensure compliance [15]. Central to these mandates is the Act's reference to 14 international conventions, detailed in its Annex. This includes two Covenants of United Nations about Human Rights and eight core ILO conventions, which collectively provide a comprehensive framework for upholding labour standards and human rights [16].

The LkSG's applicability extends even to countries that have not ratified these conventions or incorporated them into national legislation, underscoring the Act's commitment to universal human rights standards. While the conventions offer a foundational framework, their implementation may vary due to the discretionary allowances they afford member states, necessitating a nuanced consideration of respective national laws [16].

Specifically, Section 2, Paragraph 2 of the LkSG enumerates twelve human rights-related prohibitions and obligations, encompassing.

3.2.1. First, Regarding the Minimum Working Age

The LkSG strictly prohibits the recruitment of children below the legally mandated school-attendance age as specified by the applicable law in the recruitment jurisdiction. Moreover, the minimum age for recruitment must not be less than 15 years, in accordance with Paragraph 4 of Article 2, 4, 8 of No. 138 ILO Convention dated June 26, 1973 on the Employment Minimum Age for Admission (as reported in the German Federal Gazette, 1976, Part II, pp. 201–202) [17] unless alternative provisions are stipulated by local law.

3.2.2. Secondly, Regarding the Child Labour Worst Forms

The LkSG mandates the strict prohibition of the worst forms of child labour for individuals under the age of 18, as stipulated in Article 3 of the No. 182 ILO Convention concerning the Prohibition and Immediate Action for the Elimination of the Child Labour Worst Forms [17], adopted in 1999 (Federal Law Gazette of Germany 2001, pp. 1290–1291). These include: a) Every forms of slavery or practices similar to slavery, such as the sale and transportation of children, debt serfdom, forced or compulsory labour, including the forced or compulsory recruitment of children for use in armed conflict; b) The use,

procuring or offering of children for prostitution, for the production of pornography or for pornographic performances; c) The use, procuring or offering of children for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties; d) Work which, by its nature or the circumstances in which it is carried out, is likely to endanger the health, safety or morals of children.

3.2.3. Third, Regarding Forced Labour

The LkSG strictly prohibits forced labour, which includes any work or service that an employee is compelled to perform against their will through threats, such as coercion due to debt or trafficking. However, this prohibition does not extend to the work or services defined in Paragraph 2 of Article 2 of No. 29 ILO Convention dated June 28, 1930 on Forced or Compulsory Labour (as reported in the German Federal Gazette, 1956, Part II, pp. 640–641) or Points (b), (c) of Paragraph 3 of Article 8 of the International Covenant on Civil and Political Rights dated December 19, 1966 (as reported in the Part II, pp. 1533–1534 of German Federal Gazette, 1973) [17].

3.2.4. Fourth, Concerning the Elimination of every Forms of Slavery

LkSG strictly prohibits all forms of slavery or practices similar to slavery, serfdom or any other form of coercion or oppression in the workplace. This prohibition includes, for example, economic exploitation, sexual exploitation and any treatment that degrades human dignity.

3.2.5. Fifth, Regarding Occupational Safety at Production Facilities, in Particular

The LkSG strictly prohibits neglecting the legal obligations on occupational safety and health at the workplace, which may lead to risks of work-related accidents or health hazards, particularly those arising from:

- Production facilities or means of production that are demonstrably unsafe.
- Failure to provide adequate protection against chemical, physical or biological agents to workers.
- Failure to prevent workers from suffering excessive physical and mental fatigue.
- Insufficient training and guidance for employees.

3.2.6. Sixth, Regarding Freedom of Association (Formation, Membership, and Operation of Trade Unions)

The LkSG strictly prohibits any disregard for the association freedom, which includes:

- a) The rights of employees to freely form or join trade unions.
- b) Ensuring that the membership, formation, or affiliation with a trade union is not used as grounds for discrimination or unjust retaliation.
- c) Ensure that unions can operate freely in accordance with applicable workplace labor laws, including the right to strike and the right to collective bargaining.

3.2.7. Seventh, Regarding Equality in Employment

LkSG prohibits any discrimination in employment based on factors such as national or ethnic origin, social status, health status, disability, sexual orientation, age, political opinion, religion or belief – except where specific job requirements require such distinction. In particular, the Act prohibits unequal pay for work of equal value.

3.2.8. Eighth, Regarding Fair Wages (Which May Exceed the Local Minimum Wage)

LkSG Law prohibits paying employees less than a living wage; the living wage must be at least equal to the minimum wage as prescribed by current law and determined according to local regulations of the workplace.

3.2.9. Ninth, Regarding Environmental Harm (Including Excessive Water Use) That Significantly Affects Humans

LkSG strictly prohibits any harmful acts of land destruction, water pollution, air pollution, increased harmful noise emissions or excessive water consumption leading to the following adverse consequences.

- a) A significant degradation of natural factors that are essential for conservation efforts and food production.
- b) Denial of access to safe and clean drinking water for employees.
- c) Hindrance in employees' access to sanitary facilities, or the destruction of such facilities designated for employees.
- d) Any harm to the health of employees.

3.2.10. Tenth, Regarding the Illegal Expropriation of Land, Forests, and Water Resources Vital for Local Communities

The LkSG strictly prohibits the unlawful eviction of individuals from their land. It also forbids the illegal appropriation of land, forests, and bodies of water that serve as essential means of livelihood for local populations during processes of land acquisition, planning, or utilization [18].

3.2.11. Eleventh, Regarding the Use of Security Forces Engaging in Excessive Violence, Particularly Against Union Members

LkSG prohibits companies from using security forces, private or public guards to protect company projects if the company does not have adequate guidance or control, which results in the security forces:

- a) Violating the prohibition on torture and cruel, inhuman or degrading treatment of workers;
- b) Causing injury to health or to life or limb; or
- c) Undermining the freedom of association of workers [19].

3.2.12. Twelfth, Regarding Other Violations of Obligations That May Cause Particularly Severe Human Rights Harm and Are Clearly Unlawful in the Given Context

The LkSG strictly prohibits any actions or omissions that, beyond the stipulations outlined in Items 1 through 11 of this Section, have the potential to directly and particularly severely impact legally protected rights. Such violations must be evidently unlawful upon thorough assessment of all relevant circumstances. This encompasses any conduct or failure to act that results in significant harm to human rights and is clearly illegal within the specific context [20].

3.3. Responsibilities of German Enterprises in Implementing SCDD Obligations

Under the LKSG, German companies are required to implement specific due diligence obligations to prevent and mitigate risks related to human rights and environmental standards in their supply chains. These obligations include establishing an effective risk management system, conducting regular risk analyses, issuing clear policy statements, implementing preventive and corrective measures, establishing complaint mechanisms, and publicly reporting on their due diligence activities [21, 22].

The LkSG emphasizes not only achieving success in supply chain operations and environmental protection but also necessitates that companies demonstrate their efforts in compliance, risk elimination, grievance mechanism establishment, and remediation actions when required. This approach requires a comprehensive and responsible perspective towards the entire supply chains.

The LkSG holds companies accountable for their direct suppliers [23]. However, if a company becomes aware of violations within its supply chain, it is obligated to take appropriate remedial actions. Failure to act upon known human rights violations can result in substantial penalties [24].

Furthermore, companies can be excluded from public procurement processes for up to three years. The Federal Office for Economic Affairs and Export Control (BAFA) is responsible for monitoring compliance with the LkSG and can conduct on-site inspections and impose penalties. In addition, non-

governmental organizations (NGOs) and trade unions are empowered to represent foreign workers by filing lawsuits in cases of human rights violations. Previously, affected parties could file lawsuits themselves; however, this often proved difficult in practice due to various obstacles [25].

Implementing due diligence is over a one-time, static process but an on-going and dynamic endeavor. Specifically, under the LKSG, companies are required to fulfill the following due diligence obligations.

- **Create Risk Management Systems:** Integrate an effective risk management system across all relevant business processes to identify, prevent or mitigate human rights and environmental risks [26].
- **Assign Responsibility:** Appoint a designated individual, such as a human rights, to oversee compliance with due diligence obligations [27].
- **Conduct Regular Risk Analyses:** Conduct annual and ad-hoc risk assessments to identify and prioritize potential negative impacts in the company's operations and direct suppliers [28].
- **Implement Preventive Measures:** Develop and enforce preventive actions, including: Issuing a policy statement outlining the company's human rights strategy; Integrating preventive measures into the enterprise's operations and with direct suppliers [29]; **Take Remedial Action:** Address any identified violations by implementing appropriate corrective measures to cease or minimize adverse impacts.

Establish a Complaints Procedure: Set up an internal or external grievance mechanism to allow stakeholders to report about environmental or human rights concerns [18].

- **Document and Report Compliance:** Maintain comprehensive records of due diligence activities and annually publish a report detailing compliance efforts. This report must be made publicly available on the company's website and submitted to the Federal Office for Economic Affairs and Export Control (BAFA).

The German Federal Government provides regularly updated tools and resources on its official website to assist companies in fulfilling their human rights due diligence responsibilities.

The due diligence obligations implementation by German enterprises encompasses various measures such as risk management, risk analysis, preventive measures, remedial actions, and grievance mechanisms concerning human rights and environmental risks, including labour-related issues [30]. These obligations, while directly applicable to German companies, have significant implications for Vietnamese enterprises within their supply chains. For example, Section 4 of the LkSG provides that when establishing and implementing a risk management system, companies must consider the interests of employees and workers in their supply chains, as well as individuals whose rights are protected by law and who may be directly affected by the economic activities of the company or its subsidiaries. Similarly, Section 5 provides that as part of risk management, companies must conduct appropriate risk analysis to identify human rights and environmental risks in their own operations and those of their direct suppliers. Furthermore, Section 6 requires companies to implement suitable preventive measures for their direct suppliers. Consequently, Vietnamese enterprises within German supply chains, although not directly governed by the LkSG, will inevitably bear certain responsibilities to ensure compliance with these due diligence obligations.

3.4. Responsibilities of Vietnamese Enterprises in the Supply Chain for German Businesses

Vietnam is an open economy with numerous signed trade agreements, such as the EU-Vietnam Free Trade Agreement (EVFTA). This has generated significant interest from European investors in general, and German investors in particular, aiming to capitalize on the benefits offered by the EVFTA. Many German companies are currently exploring the diversification of their supply chains and are selecting Vietnam as a destination. With LkSG, German companies are obliged to manage human rights and environmental risks related to the production and business activities of companies across their

GSCs, including Vietnamese companies. Vietnamese companies in the supply chains of German companies must prepare for this.

According to the 2021 guidance of the OECD [31] In terms of due diligence for responsible business conduct, due diligence is defined as the process by which an enterprise can identify, assess, mitigate and account for how it addresses actual and potential adverse impacts. Due diligence can be part of an enterprise's risk management systems, provided that such systems go beyond simply identifying and managing physical risks to the enterprise itself, and include harms related to the issues addressed in the Guidance [31].

For Vietnamese enterprises within supply chains, they are not merely components subject to the oversight of German businesses; they themselves must also exercise control over their own supply chains. Consequently, the core responsibilities of Vietnamese enterprises can be broadly summarized as follows:

Firstly: Implementing aspects of labour risk management responsibility by integrating responsible business conduct into their management systems and policies.

Beyond ensuring the mitigation and prevention of labour risks across the twelve points outlined in the preceding section, enterprises need to establish policies that explicitly articulate commitments to responsible business practices concerning labour, not only within their own operations but also their supply chains. This is consistent with principles of supply chain responsibility highlighted in international frameworks. For example, the UN Guiding Principles state that businesses should “seek to prevent or mitigate adverse human rights impacts that are directly related to their operations, products or services through business relationships, even if they do not contribute to those impacts [32]. Enhancing management systems to conduct due diligence on potential adverse impacts and labour-related risks both within their own operations and throughout their supply chains.

This necessitates a proactive approach to risk assessment and mitigation. As highlighted by the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, due diligence is an ongoing process that includes “identifying and assessing actual and potential adverse impacts; ceasing, preventing and mitigating actual and potential adverse impacts; tracking implementation and results; communicating how impacts are addressed; [and] providing for or cooperating in their remediation when appropriate” [33]. Vietnamese enterprises, therefore, need to implement robust due diligence mechanisms that extend beyond their direct operations to encompass their suppliers and subcontractors.

Second, the enterprise must identify the actual and potential adverse impacts related to labour issues in its own operations and its supply chains. Specifically, the enterprise must identify the scope of potential harm in its own operations and throughout its supply chains. This includes self-assessing the enterprise's operations against labour-related requirements, assessing labour risks at the supplier level, and assessing the enterprise's relationship to the impact. This is consistent with the due diligence process outlined in the OECD, which emphasizes the need to “identify and assess actual and potential adverse impacts [33]

Third, businesses must eliminate, prevent or mitigate adverse impacts related to labour risks in their own operations and supply chains. This requires taking specific actions to address identified labour risks within the business itself. Furthermore, businesses should proactively seek to prevent or mitigate harm in their supply chains and monitor the implementation of labour risk control measures throughout the process. The UN Guiding Principles emphasize the responsibility of businesses to “take appropriate measures to prevent adverse human rights impacts that they did not cause but that are directly related to their operations, products or services through business relationships.” [32].

Fourth, enterprises must monitor the effectiveness of their risk control measures and those in their supply chains. Specifically, enterprises should verify, monitor and confirm the progress and effectiveness of their due diligence efforts in their own operations. Likewise, they must verify, monitor and confirm the progress and effectiveness of due diligence in their supply chains. This ongoing monitoring is an important element of due diligence, as highlighted in the OECD Guidelines for Multinational

Enterprises on Responsible Business Conduct, which state that enterprises should “monitor the implementation and results” of their due diligence measures (OECD, 2023, Section II) [33].

Fifth, businesses must communicate their risk management processes related to labour issues in their own operations and supply chains. Specifically, businesses must publicly disclose information about their due diligence processes, including the approaches they take to address actual and potential adverse impacts. They must engage and communicate with relevant stakeholders affected by labour-related risks. This emphasis on transparency and stakeholder engagement is an important aspect of responsible business conduct, as outlined in the OECD Guidelines, which states that businesses must “communicate how impacts are addressed” (OECD, 2023, Section II) [33].

Sixth, businesses must provide or cooperate with remediation where appropriate. Specifically, businesses must establish a process to facilitate remediation of adverse impacts in their own operations and their supply chains. Furthermore, they must commit to resolving complaints related to labour issues raised through legitimate processes within their own organizations and those of their supply chain partners. The United Nations Guiding Principles emphasize the need for businesses to “provide or cooperate with remediation through legitimate processes” [32].

3.5. Recommendations for Vietnamese Enterprises

In Vietnam, enterprises within the supply chains of German companies will be subject to the supply chain scrutiny of these German businesses as they implement the LkSG. It is likely that, during the implementation process, German companies will also provide support to Vietnamese enterprises to meet the requirements of the LkSG in particular, as well as the broader demands of German buyers. To prepare for this process, Vietnamese enterprises within the supply chains of German companies should take note of the following:

Enhance Awareness and Understanding of the LkSG: Vietnamese enterprises should proactively seek out and thoroughly understand the specific requirements of the LKSG, particularly the regulations pertaining to the protection of labour rights.

Integrate Responsibility into Management Systems: Enterprises should incorporate the principles of responsible business conduct and labour risk management into their management systems and policies.

Implement SCDD: Enterprises need to establish and implement due diligence processes to identify, assess, prevent and mitigate potential and actual negative labour impacts throughout their supply chains.

Assess Risks at Various Levels: Enterprises should conduct self-assessments of their own operations, evaluate suppliers at the grassroots level, and consider the enterprise's relationship with risk impacts.

Strengthen Control and Monitoring: Enterprises need to enhance their management systems to monitor and verify the effectiveness of labour risk control measures within both their own operations and their own supply chains.

Ensure Transparency and Information Exchange: Enterprises should publicly disclose information about their due diligence processes and the methods used to address labour risks, while also engaging with affected stakeholders.

Establish Remediation Mechanisms: Enterprises should develop procedures to address grievances related to labour issues arising within their own operations and their own supply chains.

Prepare for Collaboration with German Partners: Vietnamese enterprises need to prepare for collaboration with German companies as they implement the LkSG, which may include meeting specific requirements and participating in support programs offered by their German counterparts.

4. Conclusion

This paper analyzes the SCDD requirements stipulated by the LKSG, with a central focus on labour protection and the responsibilities of Vietnamese enterprises within contexts of global economic integration. The findings indicate that adherence to international SCDD standards can yield significant

benefits, such as enhancing corporate reputation and expanding market opportunities. However, Vietnamese enterprises also encounter challenges related to infrastructure, resources, and the capacity to adapt to new legal requirements.

The paper proposes strategies to improve internal supply chain governance to facilitate the adoption of international standards. These analyses contribute to a more profound understanding of the German legislation's impact on supply chain management and offer strategic directions for Vietnamese enterprises aiming to strengthen corporate social responsibility and achieve effective integration into the global market.

Transparency:

The author confirms that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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