

A stylized world map composed of a grid of dots in various shades of gray, with several dots highlighted in red. The map is centered behind the title text.

Power Dynamics around Corporate Social Responsibility within the EU

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- The question of whether corporate social responsibility (CSR) should be voluntary or mandatory for companies has been repeatedly debated within the European Union (EU) in the past 20 years. In 2014, advocates of a mandatory approach advanced a step further on their enduring quest with the adoption of Directive 2014/95/EU, which requires certain large European companies to disclose their non-financial and diversity information.
- Previous legislation on non-financial reporting and company disclosure levels diverged significantly across EU member states. Accordingly, governments' positions on Directive 2014/95/EU also differed. The stances and lobby efforts of two countries stood out as particularly extreme: France's initiation and continuous support of an extensive, mandatory, and audited disclosure; and Germany's fierce rejection of additional regulation.
- This paper examines why the two major economies in Europe took opposing positions. To understand the forces at work during the domestic decision-making processes, submissions to the European Commission's public consultation were evaluated and interviews with representatives of key stakeholder groups were conducted. The paper provides insights on the forces that shape CSR in the EU and shows what is lacking in Germany for mandatory powers to succeed.



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1. Introduction

In April 2013, the Rana Plaza building – a massive textile factory in Bangladesh – collapsed. As a result, 1,130 workers were killed and 2,400 were injured. Warnings of a collapse had been issued the previous day, and the textile manufacturing companies producing within the building had been urged to evacuate the scene. Yet, under pressure to meet their contractual obligations to their buyers – international fashion brands – the manufacturers had forced their workers to return the next day (DGB 2011). The inhumane treatment of workers and the greed prevalent in the industry triggered a new wave of debate on accountability in international supply chains. Who was responsible for the catastrophe? Supplier companies employing the workers, international buyers, consumers, the government of Bangladesh, or the home governments of the powerful buyers, 25 of which were European?

One step towards preventing cases such as Rana Plaza is to require companies to *report on non-financial information* – for instance on environmental, social and employee related matters, human rights, corruption, and bribery. In a system like the European Union (EU), which defines corporate social responsibility (CSR) as a voluntary act by companies, transparency is the first step to ensure accountability. Knowledge of the status quo can then inform the actions of non-governmental organizations (NGOs), politicians, and consumers. As the world's largest economy, comprising only 7 percent of its population but accounting for 16 percent of global trade (European Union 2018), the EU has a key role to play in advancing legislation surrounding business accountability. The EU Directive 2014/95/EU on the disclosure of non-financial and diversity information by certain large undertakings and groups («the directive») was considered a first significant step in this direction, a «major success for the corporate accountability movement in Europe» (ECCJ 2014: 3).

Adopted in September 2014, the directive requires «large public-interest entities (listed companies, banks, insurance undertakings and other companies that are so designated by Member States) with more than 500 employees» to release relevant and useful non-financial information. The disclosure has to cover «environmental matters, social and employee aspects, respect for human rights, anticorruption and bribery issues, and diversity

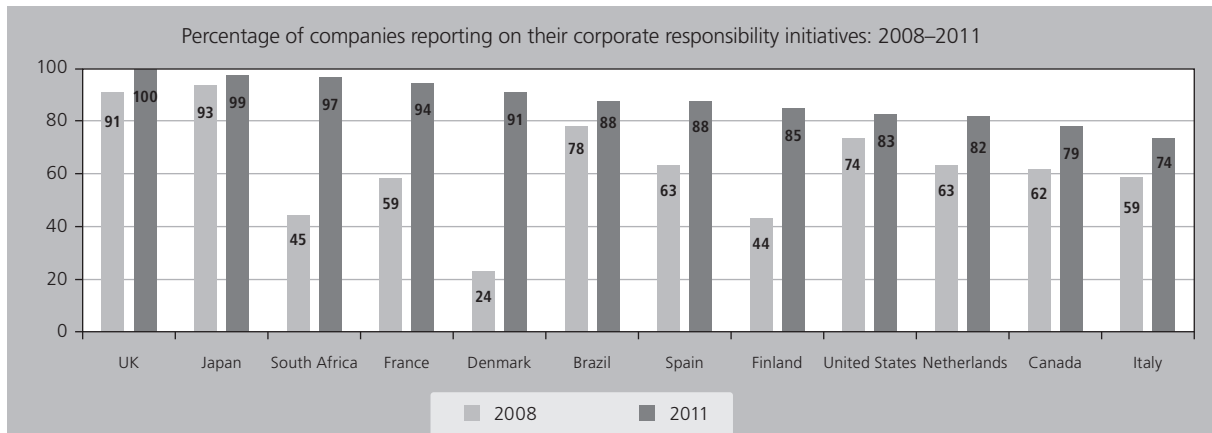
in their board of directors». Information should ideally be integrated in the management report, but may be published separately and formatted on the basis of international, European, or national guidelines – i.e., the UN Global Compact or ISO 26000. Importantly, these reporting requirements also cover supply chains and business relationships. From November 22, 2010 to January 28, 2011, the European Commission (EC) held a public consultation on the disclosure of non-financial information. In April 2013, the EC submitted a legislative proposal, which was adopted by the European Parliament and the Council in October 2014. The directive had to be transposed into national law by December 6, 2016 and followed by companies from 2017 on (European Commission 2016).

Throughout the 2000s, corporate accountability and non-financial reporting as a tool rose on the agenda of the EU and its member states. In 2003, the EU passed the Accounts Modernisation Directive, which required companies to report only if it found CSR-related activities essential to its business operations (Council of the European Union & European Parliament 2003). Many EU member states introduced «comply or explain» or mandatory regimes (European Commission 2011). The financial crisis triggered a shift in the debate on a European level «from *whether* CSR reporting should be mandatory, to *how* it could be achieved» (Monciardini 2016: 80). Despite a European convergence of reporting standards and numbers, the battle around the directive was fierce. After all, much was at stake, because it threatened to impose administrative and financial consequences on businesses and, more importantly, to shift the EU's understanding of CSR from voluntary to mandatory (Kinderman 2013).

The dividing lines ran between stakeholder groups and between countries. At the stakeholder level, a «coalition of the unlikely» – consisting of NGOs, trade unions, and large institutional investors – united to oppose business interests and largely contributed to the directive's success (Monciardini 2016). At the country level, the French and German governments stood out as opposites – with France pushing for the extension of its strict domestic regulation to the rest of the EU, and Germany forcefully lobbying to keep the voluntary framework (Kinderman 2015). The two countries went to great lengths to advance their positions. France initiated the directive in 2008 and Michael Barnier, the European Commissioner



Figure 1 Disclosure of non-financial information among the N100 companies in the 22 and 34 countries surveyed for the KPMG International survey of corporate responsibility reporting in 2008 and in 2011 (own presentation based on KPMG International 2011).



for Internal Market and Services – the Directorate-General responsible for the directive – played a crucial role in keeping it alive (Monciardini 2016). The German camp became heavily involved in 2011, with twelve German ministries and the federal government declaring they would attempt to impede the directive or at least severely weaken it to exclude SMEs (Heydenreich, Paasch, and Kusch 2014). In the years that followed, several high-ranking German politicians exerted their influence on EU officials. Their heavy pressure threatened to kill the directive at different points in time and succeeded in watering it down (Bizzari 2013, Monciardini 2016, Kinderman 2015).

This paper examines the positions of the German and French governments on the regulation of non-financial reporting at the time of the EC's public consultation process for Directive 2014/95/EU, which took place from November 22, 2010 to January 28, 2011. In addition, it looks into what drove the French government to back the directive and what restrained the German government from supporting it.

2. Divergence in National Support for Non-financial Reporting in the EU: The Cases of Germany and France

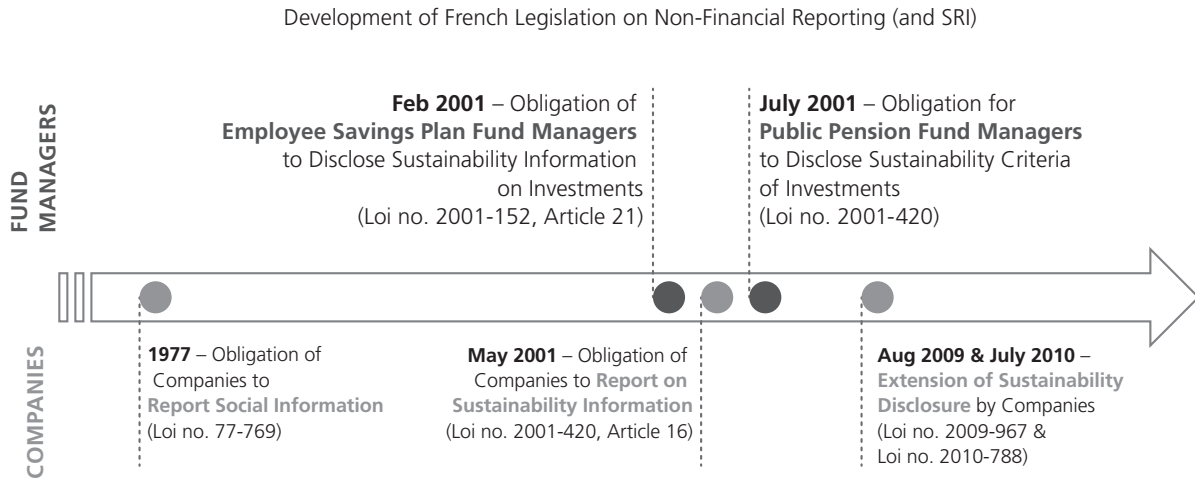
Between 2008 and 2011, reporting soared among the largest 100 (N100) companies across EU member states – rising from 91 to 100 percent in the United Kingdom, from

59 to 94 percent in France, and from 24 to 91 percent in Denmark (KPMG International 2011). Germany was positioned at the bottom of the European pack, because only 62 percent of its N100 companies were reporting in 2011. By 2011 – a year into the negotiations for the directive – six of the top ten reporting countries in the world were from Europe (see figure 1).

Kinderman (2015) showed that countries that had already adopted non-financial disclosure regulation lobbied for it, whereas those that had a voluntary regime in place pushed for limitations to its scale and scope. The opposing positions of Germany and France were certainly connected with diverging historical developments in regulation and reporting levels. Whereas Germany transposed the Accounts Modernisation Directive in its weakest form, France has a long history of stimulating non-financial reporting as well as demanding accurate reports from investment funds through regulation. As early as 1977, the disclosure of social impact on 130 items in the field of employment, health and safety, etc. became mandatory for companies with more than 300 employees. Favorable circumstances – such as a growing green movement, a convenient political constellation, and pressure from pioneers in the socially responsible investment (SRI) industry – led France to continue its developmental pathway (Sobczak and Coelho Martins 2010; Chelli, Durocher, and Richard 2014; interviews). In 2011, the government implemented three laws to regulate the social and environmental transparency of businesses. Together they required fund management companies



Figure 2 Timeline of French legislation on non-financial reporting targeting companies (in light grey) and on SRI targeting fund managers (in grey) from 1977 to 2010 (own compilation based on le groupe des amis du paragraphe 47 2015).



to disclose the social, environmental, and ethical criteria applied to employee saving funds; made it mandatory for large listed companies to disclose their sustainability information in the annual report; and required public pension funds to disclose the social, environmental, and ethical criteria taken into account for their investments (Le groupe des amis du paragraphe 47, 2015). These provisions set the basis for an – albeit imperfect – industry supply of non-financial information as well as for investor demand.

Although compliance was low in the first years and many in the French government wanted to cancel the decree (Delbard 2008), a 2007 study found that at least 81 percent of companies had made some effort to implement the reporting guidelines (Ministère des Affaires Etrangères 2012). Against this backdrop, the »Grenelle Environnement«, a massive multi-stakeholder process and turning point in the country's environmental politics was held in 2007. The state opened itself up to the influence of a wide range of interest groups to consult on the future of France's sustainability policies (Ministry of ecology, sustainable development, transport and housing 2010). In 2009 and 2010, the Grenelle 1 Act and the Grenelle 2 Act emerged from the process. With regard to non-financial reporting, the laws required companies – listed and non-listed – with more than 500 employees to disclose information on social, environmental, and sustainable development. Enterprises

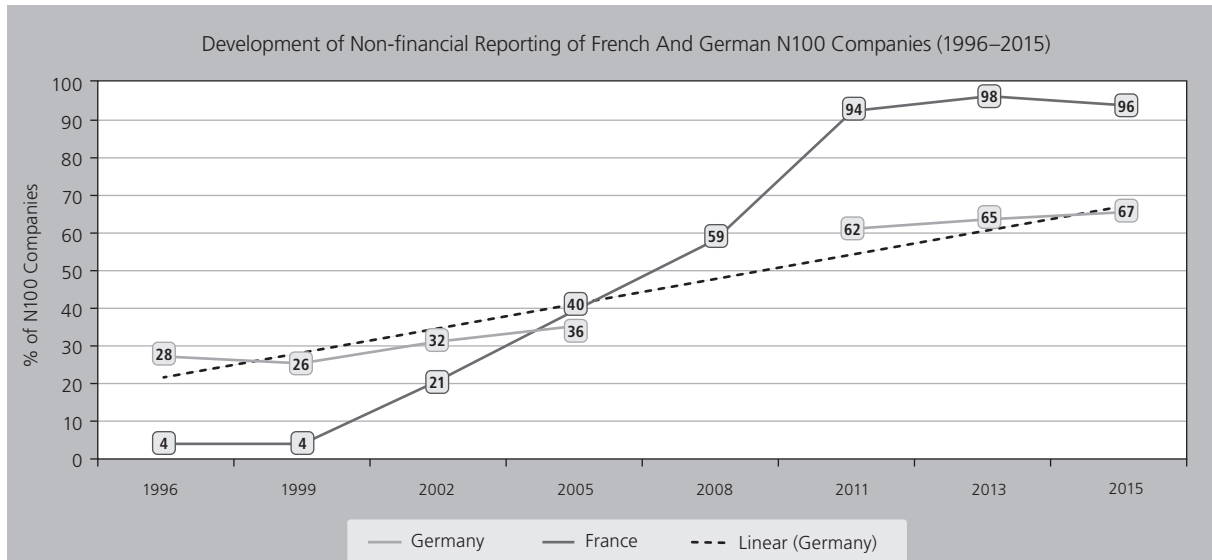
had to report along 42 items with the possibility to omit information in a comply or explain setting. Even actions taken by subsidiaries had to be included, and comparability between current and previous years' data was required. Information had to be audited by an accredited organization, yet no sanctions were attached to the report (Ministère des Affaires Etrangères 2012).

A reoccurring survey by KPMG International shows that these legal decisions led to a divergence in reporting figures between the two countries. Figure 3 plots the development of non-financial reporting among the N100 companies in France and Germany between 1996 and 2015. German companies began with a significant lead, but non-financial reporting developed slowly and arrived at 67 percent in 2015. The French development, on the other hand, shows two drastic increases that coincide with the legal extensions of 2001 and 2009/2010 and arrived at 96 percent in the same year.

Although France's and Germany's positions may be grounded in their prior regulation levels, this explanation seems insufficient. After all, other countries with the same regulatory framework as Germany – such as Belgium and the Netherlands – remained neutral in the lobbying process, whereas no other country was as intent on an extension of its own regime as France (Kinderman 2015).



Figure 3 Development of non-financial reporting of French and German N100 companies between 1996 and 2015 (own compilation based on Kolk, van der Veen, Wateringen, Veldt and Walhain 1999; Kolk, van der Veen, Hay, and Wennink 2002; KPMG International 2008; KPMG International 2013; KPMG International 2015).



Which factors can explain their diverging positions? To answer this question, a closer look at the lobbying processes preceding the EU’s public consultation, which began in November 2010, proved insightful. In both countries, negotiation processes with key stakeholder groups took place. In Germany, the »Nationales CSR-Forum« – a multi-stakeholder expert group that consults the German federal government on its CSR strategy – served as a platform for exchange (Bundesministerium für Arbeit und Soziales 2016). Just before the European public consultation, the government also held a hearing of associations. In France, the Grenelle Environnement presented the main platform for exchange. Whereas the debates took place in 2007, the process lasted until 2012, when the government adapted the provision for the implementation (Ministère des Affaires Etrangères 2012).

Because there is no publicly available documentation of the domestic consultations, I carried out interviews with experts from organizations that participated. I spoke with eight experts – three from France and five from Germany – covering almost all stakeholder groups (see annex 1 for a list of interviewees). Furthermore, I evaluated relevant submissions to the EC’s public consultation process – 48 by French and 36 by German participants.

3. Influence of Domestic Interest Groups on National Positions

3.1 The Approach

In his case study, Monciardini (2016) asked why the EU stuck to and eventually adopted the directive despite the strong resistance from the business community and certain member states, such as Germany. He was able to show that a »coalition of the unlikely« or »transparency coalition« between NGOs, trade unions, and large institutional investors overpowered business interests. The strong support from large institutional investors and asset managers surprised European policymakers. Sparked by fear of tougher financial regulation, the SRI industry had grown drastically after the beginning of the financial crisis. Whereas investors had different views on the exact content of the directive, their interests for corporate accountability and transparency converged with those of NGOs and trade unions. Due to their support, European decision-makers felt more comfortable pushing the directive forward, because a reaction to market demand – as opposed to accountability pressures – was an easier sell in the neoliberal operating framework.



In my analysis of the factors that led to France's and Germany's diverging positions, I used Monciardini's framing, paying close attention to the influence exerted by the four key stakeholder groups – NGOs, trade unions, investors, and businesses – and the power balance between the transparency coalition and the business lobby. To assess influence, I compared stakeholders along a variety of factors: size of a group, level of coordination, resources invested, access to decision-makers, and power through representation.

Following Monciardini, I also took into account the government traditions on market intervention and CSR-related regulation, in order to understand what led to their lobby positions. To assess the predisposition of the respective governments, I compared which stakeholder groups they traditionally focus on, their tendency to regulate the market, and their propensity to take on leadership around CSR.

3.2 Lobby Positions by French and German Participants in the EC's Public Consultation

The large majority of French participants lobbied for a mandatory regime with more extensive, yet simplified reporting requirements than the domestic status quo at the time. They pushed to cover a wider range of companies and asked for reporting against all five items – CSR policy, risks and opportunities, key information, corruption and bribery, and human rights abuses – in an integrated report. They were also in favor of expanding additional requirements for institutional investors to the rest of the EU. The majority of German stakeholders, on the other hand, wanted to retain a voluntary system. Opinions were split about integrated reporting and requirements for institutional investors.

3.3 Lobby Positions by Stakeholder Groups

German Businesses

Businesses represented by far the largest group of German participants in the EC's public consultation and they were highly coordinated in lobbying for a voluntary regime. Business associations that were united in the call for a voluntary system facilitated the group's size and cohesiveness. Nevertheless, three out of the seven single

companies that participated in the public consultation lobbied for the mandatory regulation of large businesses.

The business camp's united front was attributed to several factors. First, NGO representatives referred to a traditionally negative attitude towards regulation within the German business community. Second, they described a tradition of alignment around the least common denominator amongst members of German business associations. Even though single companies were in favor of a common reporting framework and guidance on employee and human rights, it had therefore been hard to convince them to take a pro-regulation stance. This was contested by the BDI representative who held that companies were in fact united, not believing in a mandatory approach to CSR. Third, several interviewees suggested that the fear of including SMEs in the legislation had sparked resistance among businesses. NGO representatives held that business associations, anticipating this reaction, had pushed SMEs to the center of the political debate.

Interviewees across stakeholder groups described the business sector to be the single most powerful entity in the German discourse throughout the directive's legislative process. Industry associations were perceived to have excellent access to and influence on political decision-makers, profiting from deep links with ministries.

German NGOs

NGOs were the second largest German group to participate in the EU's public consultation. They all lobbied for a mandatory regime for medium-sized, large, and small high-risk companies, demanding the disclosure of all items under discussion. They were also in favor of integrated reporting as well as external auditing and additional requirements for institutional investors.

Representatives from civil society explained that they had coordinated their positions closely throughout the directive's legislative process in Germany and across Europe. Although they are determined to increase the accountability of companies, they were limited in their ability to influence political decision-making.

NGO representatives attributed their lack of success to insufficient funding, insufficient support from NGOs



and trade unions for sustainability and the difficulty in mobilizing German citizens for business legislation. In line with the last point, the EC's »Flash Eurobarometer 363« shows that Germans, although concerned about the contribution of companies to society, have one of the most positive attitudes towards businesses within Europe. The majority of respondents believed that citizens themselves should control the impacts of businesses – i.e., through their purchasing behavior. Only 27 percent saw the government as the most important entity for regulating corporate behavior (European Commission 2013).

German Trade Unions

Only the DGB, the umbrella organization of German trade unions, participated in the EC's public consultation. It lobbied for a mandatory regime for medium-sized and large companies, demanding the disclosure of all items under discussion and advocating additional requirements for institutional investors. However, the organization was against integrated reporting and external auditing.

Before taking its position towards the directive, the DGB had launched a consultation process among its member unions. The efforts of German trade unions were described as well coordinated and »surprisingly fierce«, compared to their traditionally moderate involvement in CSR issues. Nevertheless, the DGB representative explained that CSR and non-financial reporting are minor topics for German unions, because they are neither members' core focus nor important to their main channel of influence, which is co-determination.

When asked about the influence unions were able to exert on the German domestic consultation process, the DGB representative replied, »Our counsel was heard but not adopted«.

German Investors

The German SRI industry was represented by one contributor, Oekom. The stakeholder lobbied for a mandatory, audited, integrated reporting regime covering all five content items for all medium-sized and large companies. Oekom also opted for additional requirements for institutional investors.

In line with the low participation, interviewees described the SRI industry in Germany as weak. The FES representative said, »Even though there are a couple of sustainable investment funds, the market is following other mechanisms«. According to a Eurosif (2011) estimate, as of December 31, 2009 only 0.8 percent of the approximately 1,700 billion euros of managed assets in Germany were SRI. Interviewees attributed the weakness to an absence of legal requirements for institutional investors and a lack of demand from unions through employee savings funds and from companies through SRI.

German Government

Confirming the findings of previous literature (Monciardini 2016, Kinderman 2015, Bizarri 2013), interviewees had perceived Germany as *the brakeman* in the lobbying process for the directive.

Representatives from NGOs and the business community alike agreed that many German politicians and civil servants have a strong pro-business attitude with a prevailing belief that German companies are not doing significant harm and, on the contrary, are contributing considerably to society through the social partnership model. As a consequence, they tend to opt against CSR legislation internationally and nationally to protect businesses from an »additional burden«.

A civil society representative held that the government had been set to lobby for a voluntary non-financial reporting regime from the beginning of the domestic consultation process. The level of influence of the Christian Democratic Party leadership with its close ties to business on the government's position was disputed amongst the interviewees. One interviewee maintained that the replacement of the conservative-liberal coalition by the conservative-social democratic one towards the end of the European legislative process in 2013 had changed the German position from rejection to abstention.

French Businesses

Businesses took the lead position of French participants in the public consultation alongside investors. More than



half of the submissions came from companies, the rest from associations. Seven of the eight businesses that participated – almost all of them large and listed – lobbied for a mandatory regime, including the full spectrum of items and for integrated reporting and additional requirements for institutional investors. Their positions diverged along the question of company size. Company associations lobbied for a wide spectrum of goals. Three of them, two umbrella organizations for cooperatives (Coop de France and CoopFR) and the Observatoire sur la Responsabilité Sociétale des Entreprises – a multi-stakeholder association dedicated to the promotion of SRI and CSR – were in favor of a mandatory regime, which obliges a wide range of companies to report. The Medef and the Confédération générale des petites et moyennes entreprises supported a strictly voluntary regime.

Compared to their German counterparts, French companies were thus largely uncoordinated and surprisingly amenable to the directive. When asked about the motivations of French businesses a Medef representative explained: »We need a minimum level of obligations [in Europe] because we already have some in France. But in fact, there is no disagreement. In fact, there is no strong desire to go back (...). Companies have already invested money to build their reporting capacity. By now they have tried to obtain some positive aspects from building their systems«. Another Medef representative explained that the general support for non-financial reporting from large parts of the business community had only emerged after the Grenelle Environnement. At the time, Medef had entered the forum with the intention to prevent an intensification of reporting regulation and to improve the system.

Overall, the business sector in France played a much weaker role in influencing the government's position than in Germany.

French NGOs

NGOs were the third largest group of French participants in the public consultation. All of them lobbied for a mandatory regime – including all items under discussion in an integrated report – and supported additional requirements for institutional investors. Their opinions on company size were scattered compared to those of

German NGOs and ranged from the inclusion of solely large companies, to companies of all sizes.

NGOs had professionalized considerably by the time the Grenelle Environnement started and drew from a demand for CSR amongst citizens. One civil society representative argued »French people care about CSR. Poll data show that more and more people care about companies taking up responsibility because the scandals are leaving an impression«. The Eurobarometer confirms this tendency. Similar to German participants in the study, a majority of the French participants thought that citizens were the most important players to influence companies' actions. However, a much larger percentage – 44 percent compared to 27 percent – perceived the government as *the* responsible entity for regulating corporate behavior.

French Investors

The SRI industry participated in the public consultation to the same extent as French business representatives. Almost all lobbied for a mandatory, audited, integrated reporting regime, including all five content items proposed by the EC's questionnaire. They were also in favor of additional requirements for institutional investors. Although their opinions differed on company size, they had a tendency to propose the inclusion of a large scope beyond current French requirements.

According to one interviewee, the role and power of the French SRI industry had been crucial during the Grenelle Environnement and the European legislative process. They described that the SRI industry had reached a high level of professionalization by the time the Grenelle forum started, during which they pushed for a stricter regulation on non-financial reporting. According to the »European SRI Study«, France had the second largest SRI market in the EU as of December 31, 2009, and following the Grenelle Environnement experienced the fastest growth between 2008 and 2010 with a compound annual growth rate of 10 percent. 50.7 billion euros in SRI assets were held by French residents, 1,800 billion euros by institutional investors.



French Unions

As in Germany, only one union participated in the EC's public consultation process. CFDT lobbied for the maximum requirements in all categories under discussion. The organization had a track record of pushing SRI and seemed determined to empower works councils and members to make use of non-financial reporting. The FGMM-CFDT representative explained: »CFDT views CSR as a leverage, a new way to get a voice (...) a way to get good support among members. The idea is to try to get the members to care about it, to bring new wave of activism«. CSR and non-financial reporting have become key topics at the secretariat level today, but have not yet reached the mainstream and works councils sufficiently. CFDT is trying to empower workers and works councils to use non-financial data to their advantage.

The French Government

Confirming previous research, France was perceived as a forceful defendant of the directive.

Several interviewees labeled the French political culture as defiant and mistrustful of companies, historically centralized, and statist. Interviewees from all sides agreed that regulation is common and that the state was accustomed to leading social progress, even when it lacks support. One interviewee pointed out that hard-law regulation is typical for France, even when the government doesn't intend to follow up. The Medef representatives explained: »[The government and other stakeholders] always think that companies are trying to hide something and the negative impact of what they do. It's quite cultural. And I think it's quite different in Germany, where people generally think that companies are important for society. Trust issues are why the government is usually very keen on reporting obligations«.

In line with its predisposition, experts who had participated in the Grenelle Environnement agreed that the government decided to advance with regulation even before the start of the forum. As one interviewee put it, »The government was already set on moving on, so whoever wanted to move on was heard«.

4. Conclusion

The goal of this paper was to determine why France and Germany, the powerhouses in the EU, took extreme and opposing positions towards Directive 2014/95/EU, a landmark decision on CSR. It focused on France's and Germany's predispositions during the domestic negotiations and the influence on the respective governments of the four stakeholder groups: business, investors, NGOs, and trade unions. Submissions to the EC's public consultation and expert interviews were used to approximate each stakeholder group's size, position, coordination level, determination, access to decision-makers, and power position.

Combined, these data points shed light on the black box of the decision-making processes that led to the governments' positions on the directive. The French state – traditionally in defiance of business and eager to regulate for the benefit of society – was set on increasing regulation from the start of domestic negotiations. It found majority support among lobbying stakeholders, and was especially influenced by the group of harmonized, highly determined, and financially powerful investors. Business interests were only able to exert limited influence. The German government – traditionally in tune with business interests and hesitant to regulate without market support – was set on avoiding changes to the current regime from the start. The domestic stakeholder composition supported this direction, because well-organized, determined, and powerful business interests clearly dominated the debate. The near absence of investors left NGOs and trade unions overpowered.

Understanding how the positions of France and Germany emerged further elucidates the outcome of the directive on non-financial reporting and has the potential to explain other negotiations on CSR in the EU. It also sheds light on the country-specific drivers of non-financial reporting – as was shown, socially responsible investors are crucial in incentivizing governments and businesses to pursue non-financial reporting.

5. Lessons for German Lobbyists

- In France, the SRI industry played a twofold role: it enlarged the pool of lobbyists in favor of regulation, and it provided an incentive for companies to produce

meaningful non-financial reports. The industry's strength originates in legislation passed by the French government in 2001, which required fund management companies to disclose the social, environmental, and ethical criteria applied to employee saving funds, and required public pension funds to disclose the social, environmental, and ethical criteria taken into account for their investments. In Germany, lobbying for similar legislation to create a stronger demand for non-financial information and thus market incentives for companies to provide them might be an effective angle to change the power dynamics in the country.

- Furthermore, the French case illustrates that companies seem to reach a point at which their initial investment in the establishment of an elaborate non-financial reporting structure has been so substantial, that they no longer wish to go back to a leaner legislation model. In France, legislation for non-financial reporting started as early as 1977 and became stricter in 2001 and even more so with the Grenelle Environnement in 2009/10. German lobbyists should consider the transposal of the directive as just another step on the way towards a non-financial reporting regulation that establishes a sufficient amount of transparency and therefore provides the basis for company accountability. With each further step, company resistance will likely weaken, because the initial investments in a reporting infrastructure have been made.



6. Appendix

Overview of the experts from Germany and France interviewed for this paper. Stakeholder group, organization, country and role of interviewee indicated (own compilation).

Stakeholder Group	Organization	Country	Role
Public Authority & Investor	Since 2011: MESDE In 2010 and 2011: Forum pour l'Investissement Responsible and European Social Investment Forum [Eurosif]	France	Senior Advisor Responsible for Finance in the French Ministry of Ecology, Sustainable Development and Energy Member of the Council at International Integrated Reporting Council President at Group of Friends of Paragraph 47
Organization of Companies	Medef	France	Director accounting, auditing, financial information Project executive in CSR
	Bundesverband der Deutschen Industrie e.V.	Germany	Advisor tax and financial policy
NGO	German Council for Sustainable Development	Germany	Advisor sustainable consumption and lifestyle, CSR and SRI
	Friedrich-Ebert-Stiftung Berlin	Germany	Advisor for Human Rights and Business/Decent Work Worldwide/Development Policy/Global Policy and Development
	Germanwatch e. V.	Germany	Team leader corporate responsibility
Trade Union	FGMM-CFDT	France	Advisor economic and industrial policy
	DGB Bundesvorstand	Germany	Senior advisor co-determination, CSR and corporate



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