



# Building a Sustainable Supply Chain

## The Perfect Storm: Managing sweeping new regulations whilst achieving Net Zero goals

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# Introduction

## What is a sustainable supply chain?

It means making sure that the products and services companies buy are as sustainable as possible, with the lowest environmental impact and most positive social results.

The dimensions of a sustainable supply chain:



## Value can be created by getting it right

This is not only good for people and the planet, but it also brings benefits to business:

- Brand differentiation
- Risk management
- Customer and stakeholder satisfaction
- Higher Environmental, Social, and Governance (ESG) ratings and lower cost of capital
- Business continuity
- Operational efficiency and cost savings
- Talent engagement and retention
- Long-term profitability

## Despite progress, risks remain in the supply chain

From 1990 to 2017, developing countries increased their share of global exports from 16 percent to 30 percent. During the same period, the global poverty rate fell from 36 percent to 9 percent. The benefits have not been shared equally, but economic growth, underpinned by trade, has lifted more than 1 billion people out of poverty since 1990. <sup>1</sup>This is extraordinary, but it is not without cost:

- ▶ 50 million people were living in **modern slavery** in 2021 (generating US\$ 236 billion in illegal profits every year) – 28 million of them were in forced labour (ILO). <sup>2</sup>
- ▶ In 2016, 488 million people were exposed to **long working** hours (at least 55 hours per week) leading to 745,194 attributable deaths (WHO/ILO). <sup>3</sup>
- ▶ Every year, 2.78 million people die because of **workplace safety hazards**. That’s over five people dying every minute. 374 million workers suffer non-fatal occupational accidents every year (ILO). <sup>4</sup>
- ▶ The extraction and processing of biomass (e.g., agricultural crops and forestry) accounts for 90 per cent of land-related **biodiversity loss and water stress** (UNEP). <sup>5</sup>
- ▶ In 2023, companies reported that their Scope 3 supply chain **carbon emissions** were, on average, 26 times greater than their emissions from their direct operations (CDP). <sup>6</sup>

### Leveraging supplier relationships

Chief Procurement Officers (CPOs) and Chief Supply Chain Officers (CSCOs) can play a central role in a company's efforts to reduce risk and decarbonize. The procurement function can navigate supplier relationships and is well positioned to influence suppliers to adopt sustainable practices and reduce Scope 3 carbon emissions. Business benefits such as cost reductions and continuity of supply can also result from engaging with suppliers on sustainability topics.

Deloitte's 2023 Global Chief Procurement Officer Survey showed that CPOs are recognising their role in helping to meet their sustainability goals. Deloitte's latest survey found that CPOs ranked 'Enhancing ESG/CSR' as their number two priority—up five spots from the 2021 survey when it ranked seventh. Meanwhile, another Deloitte survey in 2024 of over 2,100 C-suite executives in 27 countries found that 47% of companies were already requiring suppliers and business partners to meet specific sustainability criteria.

Source: Deloitte 2024 CxO Sustainability Report & Deloitte 2023 Global Chief Procurement Officer Survey

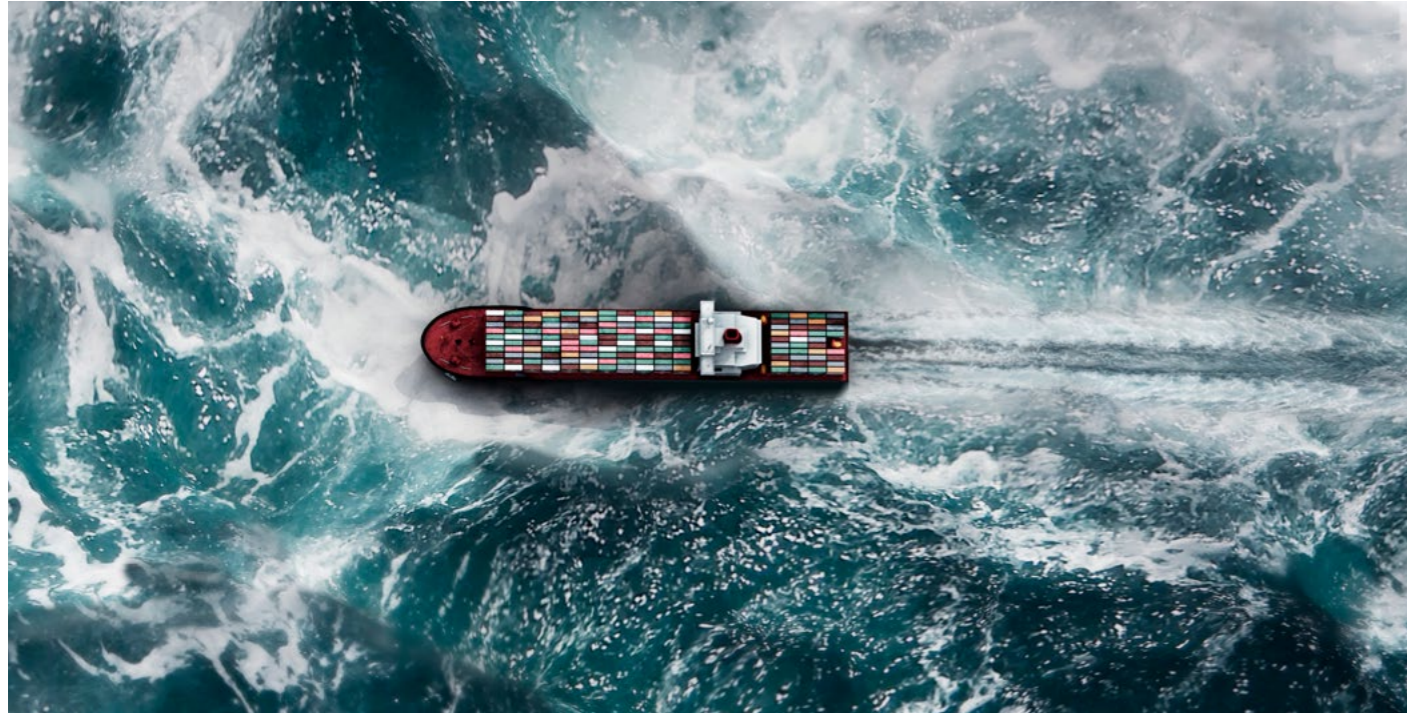
### How can procurement leaders support sustainability?

**Category management**  
Prioritising products and services for procurement that are 'sustainable'.

**Supplier Management**  
Assessing and selecting suppliers on the basis of sustainable and ESG policies and practices.

**Transactional Procurement**  
Consistently monitoring risks and opportunities through data management and transparency mechanisms.

1. Trade Has Been a Powerful Driver of Economic Development and Poverty Reduction, World Bank, Brief: February 2023
2. Global Estimates of Modern Slavery: Forced Labour and Forced Marriage, International Labour Organization (ILO), Walk Free, and International Organization for Migration (IOM), 2022.
3. Global, regional, and national burdens of ischemic heart disease and stroke attributable to exposure to long working hours for 194 countries, 2000–2016, WHO/ILO, 2021.
4. Safety and Health for All, ILO Key facts and figures (2016-2020).
5. Global Resources Outlook 2024, UNEP International Resource Panel, 2024.
6. Strengthening the chain: Transporm the norm, CDP, 2024.



# The Perfect Storm

Managing environmental and social risks in the supply chain has been a focus for decades, so why the urgency for more action?

## New Legislation that has teeth

Regulators are deploying new tools with real teeth requiring companies to invest more resources in relationships with their suppliers and integrate sustainability-related risk assessment into their purchasing decisions. The maximum fine for non-compliance with the CSDDD is set at 5% of net global turnover. Companies may also be required to provide compensation to affected stakeholders, likely generating further interest in sustainability-related litigation.

### EU Corporate Sustainability Reporting Directive (CSRD)

Companies must disclose more data and increase transparency across their organisations and supply chains. Around 50,000 companies are expected to publish data under the CSRD and each of them will have to collect information from dozens to hundreds of suppliers.

### EU Corporate Sustainability Due Diligence Directive (CSDDD)

EU companies (those with a net global turnover of over €450m and more than 1,000 employees) and non-EU companies (those with EU-wide revenue of over €450m) must conduct environmental and human rights due diligence across their operations, subsidiaries, and value chains from 2027.

### EU Carbon Border Adjustment Mechanism (CBAM)

Importers must report emissions data on imported carbon-intensive products such as aluminium, steel and cement, which will be taxed on their carbon content from 2026.

### China's circular economy policies

China is adopting new policies and regulations for a circular economy and to increase the use of secondary materials. Recent initiatives include stricter recycling standards, incentives to use more recycled content, and extended producer responsibility (EPR) frameworks.

### Regulation on Deforestation-free Products

Companies are prohibited from the sale, import or export of certain commodities unless it can be proven that these are deforestation-free and produced in compliance with the relevant legislation of the producer country.

### EU Batteries Regulation

Manufacturers of batteries or their components need to improve the traceability of the materials used in their products and ensure actors along the value chain can access eco-design information relevant to them.

### Critical Raw Materials Act (CRMA)

To increase the resilience of EU supply chains of materials critical to the EU's green transition, affected companies will need to report on their sourcing practices ensuring transparency regarding the origin of their CRMs.



## Supply chains are more geographically complex

Many companies are expanding from a China-centric manufacturing strategy and adding new territories to their supply chain. Whilst this improves resilience, companies need to adapt and build new supplier management capabilities in new locations at a time when ESG risks are increasing, and Net Zero ambitions are growing.

Supply chain managers who had been primarily focused on China, need to handle very different ESG risk profiles, compliance regimes, and business norms. It is no coincidence that places with lower manufacturing costs are often characterized by low productivity, relatively low education levels, low wages, poor working conditions, and volatile economies. These conditions result in a wide range of problems, including a lack of resources for local regulators to enforce standards.<sup>7</sup> Consequently, there is significantly more pressure on supply chain managers to improve due diligence and enforce sustainability standards in places where they have little experience. Incorporating risk sensing, mitigation and governance models that are more strategic will be critical.

## Net Zero is moving to centre stage

Of all the legislation discussed, decarbonisation will likely have the most significant impact across all industry sectors. Net Zero emissions targets have become common, and



many companies are now implementing related plans that will require sustained effort over many years to achieve. Policy and regulatory developments, technology shifts, and market changes are accelerating the transition further. The CSDDD even creates obligations for companies to align their business with a 1.5°C pathway.

Reducing emissions across the supply chain affects product design, supplier selection and monitoring. A key challenge for most companies is to ensure they can accurately measure and monitor emissions from their supply chains, set targets and have a strategy to reach them. This includes understanding their indirect emissions beyond their tier 1 suppliers all the way to raw materials production. Companies will need to build their own capabilities as well as support their suppliers in measuring

and reporting on emissions, identifying emissions reduction opportunities, leveraging clean energy infrastructure, and even co-investing in decarbonisation.

Under the CSRD, affected companies will need to collect high-quality emissions data for reporting as well. With increased transparency comes the need to show tangible progress otherwise risk negative scrutiny by customers, investors, and financial institutions. Companies need to be confident that they are on their expected carbon reduction trajectories and are keeping within the 1.5 °C global temperature rise target.

## Integrating circularity is a new challenge

Circularity is now a clear imperative driven both by regulations and consumer demand.<sup>8</sup> It creates requirements for product design, packaging, reparability, and end-of-life disposal and consequently more companies are focusing on understanding what this means for their products and manufacturing.

How companies work with their suppliers will need to change as they shift from the use of virgin materials to using reliable, quality secondary materials for products and packaging, for example, in sourcing secondary materials, making products using other companies' waste, and building product take-back and recycling operations. Cross-sector or cross-value chain partnerships may be required to help solve complex challenges. Companies, for instance, will need to assess new partnerships or manufacturing hubs where products from multiple Original Equipment Manufacturers (OEMs) can be recycled at reduced cost.

## Risks from new technologies are taking shape

GenAI could play a vital role in promoting sustainable procurement practices by tracking materials and components and adhering to ESG standards. Alternatively, reliance and delegation to AI-driven systems may also reduce accountability and obscure labour conditions. Whilst digitalisation will make more data available, it may also make

data management more complex. Integrating data from automated systems and AI platforms across multiple suppliers could overwhelm ESG systems (and traditional ESG auditors). It also raises questions about the ethical treatment of workers, including bias in algorithms used for hiring, monitoring, or managing the workforce. If AI is used to monitor productivity, it may increase pressure on workers, negatively affecting labour rights, mental health, and working conditions in suppliers. Potential job losses from innovative technologies will also generate significant social concerns. Retraining or providing alternative roles may become an important measure of a company's social responsibility.

Articulating expectations to suppliers and focusing on supply chain transparency will become crucial in an era where technology can both enhance efficiency and create new levels of complexity.

Unsustainable practices in the supply chain can be invisible for months or years and their exposure to the public can result in significant reputational damage and fines.

Discussions with each supplier are important in understanding how they view sustainability risks and net zero goals and what they think these mean for their business.

CPOs and CSCOs can play a central role in reducing adverse sustainability impacts and carbon emissions in the supply chain (Scope 3 emissions).

7. Working conditions, work outcomes, and policy in Asian developing countries, Asian Development Bank (ADB), 2016.

8. The Sustainable Consumer 2023, Deloitte. Deloitte UK's annual survey found that compared with 2022 there was an increase in consumer interest in 'circularity' especially circular activities aimed at saving money, e.g., use of repair services, reselling, and buying second-hand products.



# End-to-End transparency is crucial

## What does good look like?

In the past, companies focused on managing cost, service, and agility and sustainability was often a “nice to have.” This has clearly shifted, and sustainability is now a “must do,” but *doing* requires access to high-quality information.

Supply chain transparency is critical to:



**Designing**  
with sustainability



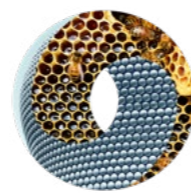
**Sourcing**  
with sustainability



**Manufacturing**  
with sustainability



**Distributing**  
with sustainability



**Integrating**  
the circular economy

## No regret actions

### Start now and focus on real performance

Be pro-active; don't wait. Waiting too long will lead to mistakes, frustrations, increased risk, and missed opportunities. To meet this challenge, companies must be able to affect change across an increasingly complex supply chain. In other words, companies must ensure that their commitments and obligations align with realities on the ground. Crucially, they need supply chains that are made up of suppliers that can provide high-quality information and to be able to work with them in new and innovative ways. This requires companies to move away from supplier due diligence and monitoring that comprises of largely paper-based checks and find a new level of transparency that focuses on risks and opportunities and results in real changes on the ground.

There is no “one-size-fits-all” approach. Companies in the technology sector have, on average, 125 tier 1 suppliers and more than 7,000 across the whole value chain. In the auto industry the value chain is even more complex, as an auto manufacturer can have 250 tier 1 suppliers and up to 18,000 suppliers across its value chain. An effective strategy and roadmap will rely on a clear assessment of risk and adequate resources for risk mitigation and prevention, and performance improvement. Transparency is key, not only for navigating the new disclosure landscape, but as the foundation for a robust approach and governance structure that is able to encompass end-to-end actions needed to integrate sustainability into a future-ready supply chain.

## Develop a joined-up view

Investment in systems and processes to improve communication, and solutions to map the supply chain, as well as gather, process and analyse data will pay off as these will help identify blind spots and opportunities for cost-effective, and targeted improvement initiatives. The flow of good quality information and insights within the company will also help increase collaboration and create links between finance, legal, internal risk management and procurement departments leading to better steering and governance.

At a minimum, companies must strengthen their ESG due diligence processes to identify and mitigate risks. A closer look into engagement processes and data platforms with suppliers will also ensure adequate information sharing. The transfer of information for reporting purposes is crucial. Companies should also allow sufficient time to build their internal capacity and test their assurance models to make sure data provided by suppliers are accurate (and are showing progress towards agreed targets). The CSDDD, for instance, requires companies to “seek contractual assurances” from suppliers, and put in place measures to verify compliance. The time this will take should not be underestimated – significant capabilities need to be built up. Suppliers will also need to understand new expectations early.

## Enable suppliers

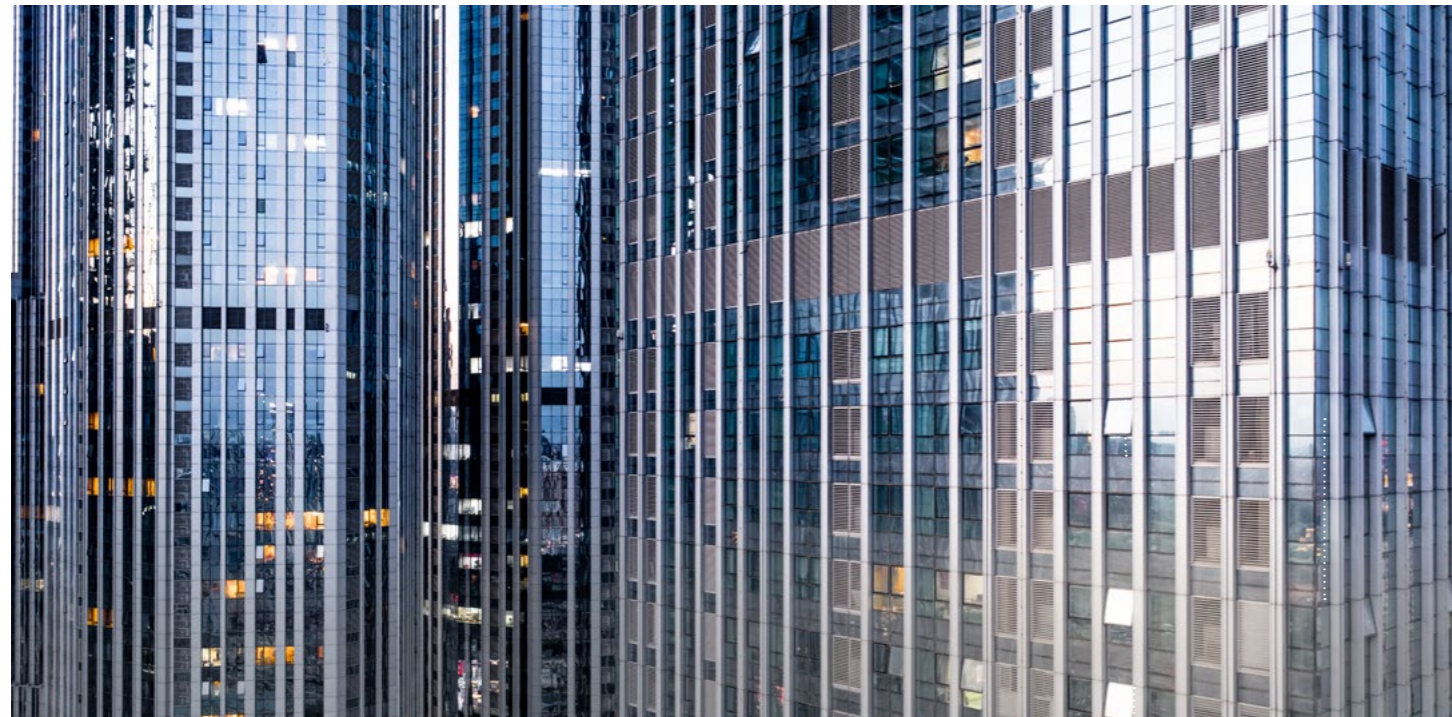
Collaboration with suppliers can range from pre-planning manufacturing schedules, to avoid excessive working hours, to providing guidance on renewable energy procurement.

Working with suppliers to help meet new sustainability criteria can also enhance the overall environmental performance of products, for example circular economy or energy efficiency initiatives. Information and business case insights can help motivate suppliers to act, but, often, sharing success stories from their peers are more persuasive. Establishing targeted partnerships and the introduction of incentives to reward desired outcomes may encourage behavioural change more broadly. Sharing practical experience with regulators can also help, while collaboration with competitors can drive standard-setting, share costs, and improve common practices across the industry.

Companies need to move away from paper-based checks and find a new level of transparency that focuses on real risks and opportunities.

Building relationships with suppliers aligned with the same sustainability goals starts at the top. Companies should make sure that the CEO of each supplier considers the relationship mutually beneficial, as opposed to opportunistic.





# Deloitte's 5 steps that will reduce risk and achieve Net Zero goals

## 01 ASSESS RISKS & OPPORTUNITIES

What are the risks and challenges? Is a Net Zero supply chain a commitment your organisation is willing to make? Does it understand the implications of regulations like the CSRD and CSDDD? The objectives should be clearly understood and defined at the start.

Assessing environmental and social risks and impacts, regulatory compliance issues, human rights risks, opportunities for cost savings, abatement potential, competitive advantage and product innovation, climate vulnerability, and stakeholder expectations (e.g., customers, investors, employees, future talent, etc.) will provide inputs into a robust strategy design. Companies

should also consider the difference between risk assessments they may need for disclosure purposes (i.e., CSRD double materiality) and assessments needed for supply chain improvement (i.e., CSDDD).

For Net Zero planning, the starting point should be an assessment of baseline emissions, emission drivers, and supply categories. There is an increasing stakeholder expectation that emissions data should have a similar level of robustness as financial data, but this takes time and resources. Measuring emissions to a level of accuracy that allows companies to identify and plan reductions is key at this stage. The next step will be to start setting goals that can be broken down at the emissions category and supplier level.

## 02 SET GOALS & STRATEGY

Setting sustainability targets is not just about adding a statement to your sustainability report. Supply chain sustainability requires a strategic perspective, which means identifying the risk and opportunity hotspots and then prioritising actions based on the scale of impact, feasibility, and financial viability. The right solutions can then be found, which can range from designing out risks, making procurement changes, finding, and onboarding new suppliers, monitoring suppliers as well as supporting suppliers to take action.

Many companies have announced their emission-reduction goals and aligned these with the Science Based Targets Initiative (SBTi). It is important to realise that these journeys will span many years, during which time companies will have to build the capabilities and technologies to drive success.

## 03 CREATE ENGAGEMENT AND STEERING

A successful approach should bring together a range of stakeholders from across the company so the strategy can be embedded and implemented - from the CEO to procurement, and through finance, strategy, risk, IT, innovation, communications, sustainability, and regional leadership, to suppliers and customers. Ongoing engagement and buy-in is vital for companies and suppliers to work together in any sustainability journey. The first step will be to understand the information different stakeholders need and why. Differentiating between information stakeholders 'want' and 'need' is also important.

When facing suppliers, the company's approach should consider its market positioning, supplier leverage, and internal capabilities. Some choose to collaborate with suppliers, while others set targets and check progress. Companies will need to consider whether to incentivise suppliers to achieve goals or penalise them for failing to do so or apply combination of both. In many cases, suppliers will believe sustainability measures to be expensive and risky. They may lack the data and insights to help them measure the opportunity and take action. Companies may be used to delegating and enforcing sustainability goals, but many suppliers will need support from their larger partners.

## 04 IMPLEMENTATION

As the degree of control over supply chain is lower than over a company's own operations, supply chain sustainability needs a strong governance model. Any decision, from business growth to new suppliers, products, and markets, will affect the strategy.

Executing the strategy can be broken down into two types of activities: one-time actions and continuous activities. One-time actions include key communications for alignment. Continuous activities depend on the strategy adopted. Some examples include providing information or training to suppliers to help them implement different initiatives through a common platform, supporting suppliers' access to funding, co-investing, administering penalties when a supplier does not meet agreed goals, and placing obligations on any "fourth" party providers to impose requirements on suppliers they are overseeing.

Suppliers will need to align and find ways to meet requirements as well as cost-effective methods to reduce their use of energy, chemicals, water, etc. This should also include passing on the same requirements to their suppliers so there is alignment throughout the chain. With concerted action, companies can transform supply chains to align with targets.

## 05 MONITOR & MANAGE

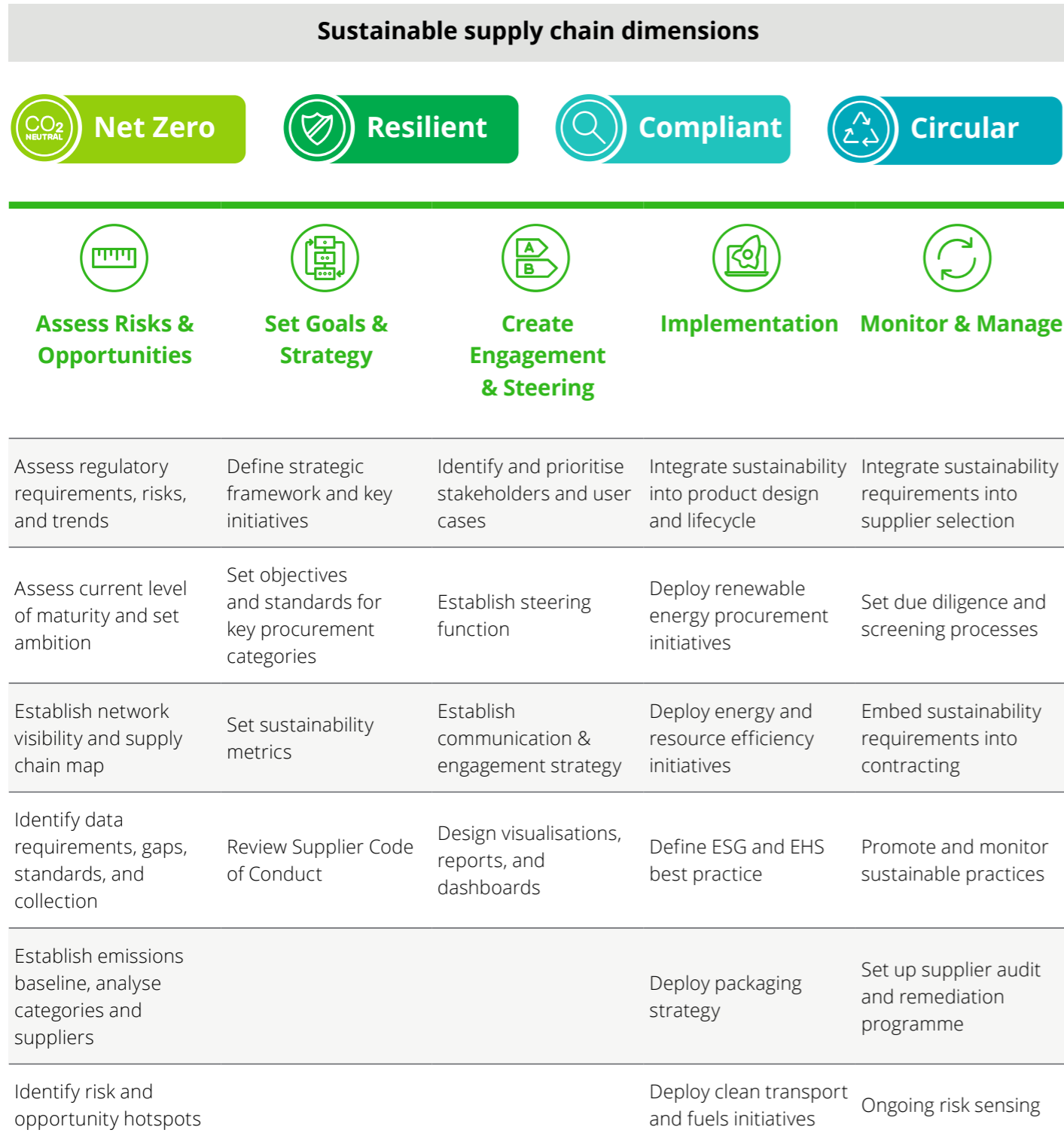
Monitoring supplier compliance and measuring progress towards targets is crucial. Companies need to establish clear requirements, transparent standards, and monitoring programmes. They also need to invest resources into communicating, explaining, and maintaining their standards among their suppliers. In return, suppliers need to be willing and able to disclose accurate information on their progress. This requires them to assign new responsibilities and build new capacity.

To help ensure that suppliers meet their new obligations, companies should integrate requirements into contracts and monitor suppliers' ESG metrics as part of a performance management framework and reassess supplier engagement strategies as needed.

Building risk sensing capabilities is also critical. Using AI tools and predictive analytics will enhance risk management, help avoid disruptions, and improve resilience.



## Deloitte's 5 Steps for Supply Chain Sustainability





# Conclusion

The case for action is clear. With regulatory sentiment turning and the urgency for Net Zero action increasing, the importance of supply chain sustainability has never been stronger.

Companies must take action to integrate sustainability risks and improvement goals into supply chain strategy, governance, operations, and data, and increase their collaboration with suppliers.

Sustainability is significantly shaping the future of supply chains. Companies will need to take a more comprehensive approach to managing their supply chains than is typically the case currently. Companies will need to dedicate significant resources to managing relationships with their suppliers, especially those exposed to economic, environmental and/or social risks, and integrate risk assessments into their purchasing decisions.

Targets and limitations embedded in new regulations require affected companies to evaluate their supply chains and will oblige some to find new suppliers because their existing ones do not meet requirements. Some companies may take a strategic decision to rely less on global supply chains, but the opposite choice might also be taken. Ultimately, companies need to re-evaluate how they balance the competitive prices and efficiencies of a global supply chain with new demands for sustainability and ensure compliance with new regulations.

Changing corporate operations may be time-consuming and costly, and companies should consider moving early before regulatory deadlines. This could help secure business relationships with less vulnerable suppliers and reduce the risk of supply chain disruption.

The move to sustainability can lead to very practical, strategy-driven activities with clear outcomes within all the leading supply chain sustainability themes: net zero, resilience, compliance, and circular.

Deloitte has practical experience in the design and implementation of successful sustainability programmes across a wide range of industries and can provide companies with the insights and tools to turn sustainability into action.

Our goal is to help all industry sectors transform to green and sustainable supply chains. We help our clients build tomorrow's supply chain, reduce carbon intensity, drive green transition of their installed base, and scale effective solutions.

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