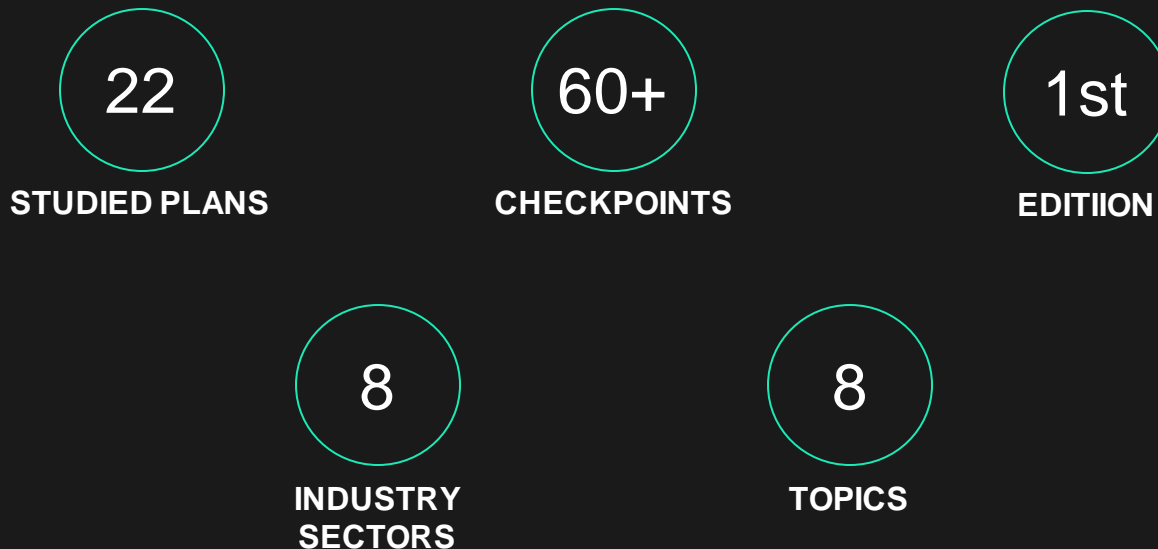




# VIGILANCE PLAN BENCHMARK

## Methodology for developing the Vigilance Plan Benchmark

The Vigilance Plan Benchmark was carried out by our team of compliance experts, using the **SiaGPT tool**, developed by **Heka.ai**, our ecosystem of ready-to-use **artificial intelligence solutions**. SiaGPT **accelerates transformation projects** by leveraging the potential of Large Language Models. It offers a cutting-edge **information extractor** and **prompt engine**, operating seamlessly across vast volumes of documents. Unlock the value of your datasets in a **secure**, traceable space, with no training required.



Only Vigilance Plans were analyzed, **no interviews were carried out** with the entities mentioned on the following page.

Consequently, if their Plan appears incomplete, this **does not mean that the implementation of the five measures of the Duty of Vigilance is not in compliance with the regulation.**

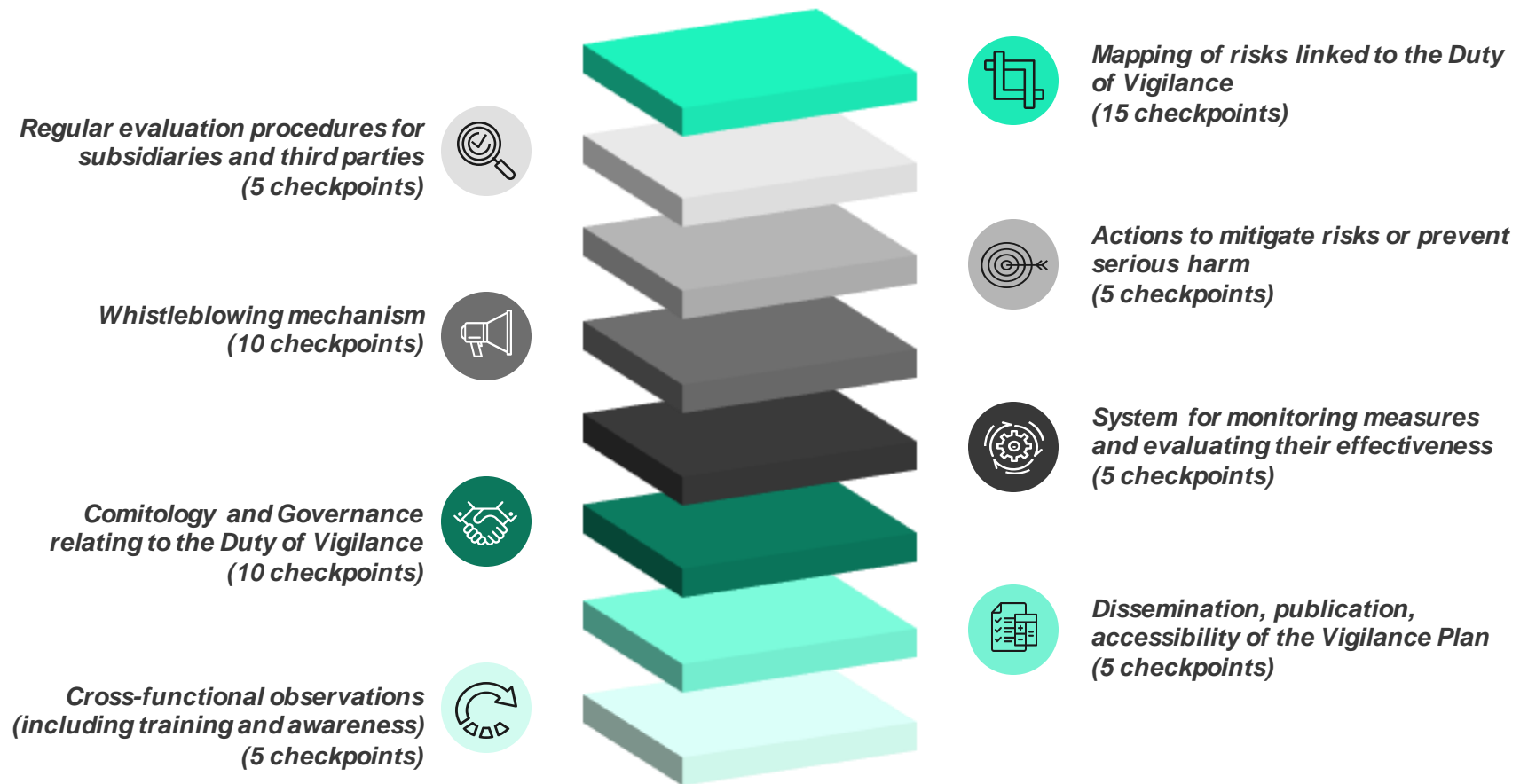
## Scope of study (industries & companies)

<b>Energy</b>	EDF Engie	Schneider Electric Total	<b>Agri-food</b>	Danone Nestle	
<b>Luxury Goods</b>	Dior Kering		<b>Distribution</b>	Elo (Auchan) Carrefour	Casino
<b>Trade</b>	Decathlon Kingfisher (Castorama)	L'Oreal	<b>Telecoms</b>	Altice Orange	
<b>Finance</b>	Allianz AXA	BNP BPCE	<b>Transportation</b>	Keolis La Poste	

The background features a dark, abstract design. A prominent element is a diagonal, semi-transparent grey bar that runs from the bottom-left towards the top-right. To the left of this bar, there is a glowing wireframe grid that appears to be draped over a surface, resembling a topographical map or a data visualization. Scattered throughout the scene are various geometric shapes, including triangles, squares, and circles, some of which are connected by thin lines, suggesting a network or data structure. The overall aesthetic is technical and futuristic.

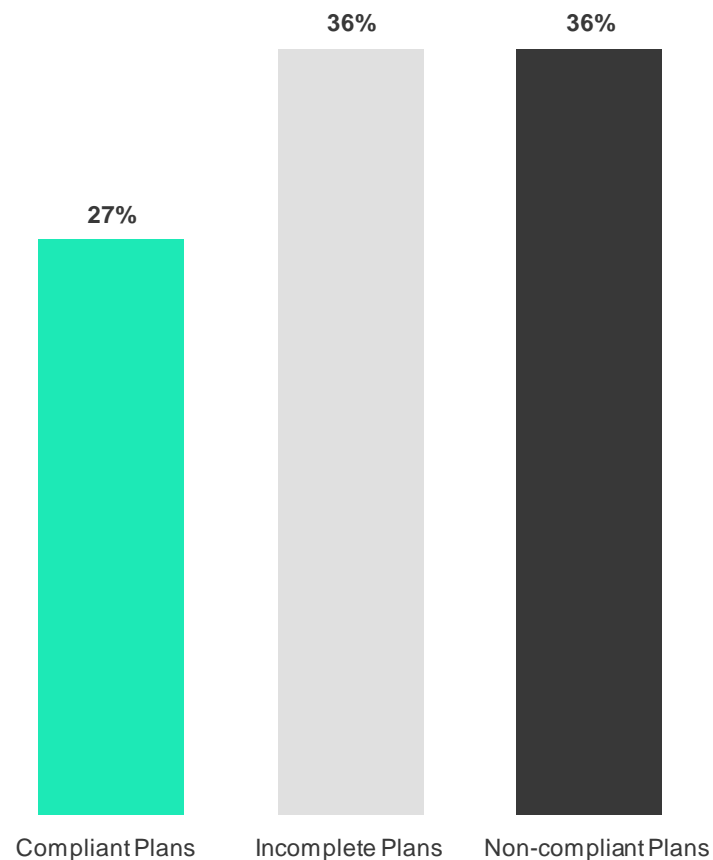
# Summary

## Analysed thematics



## Compliance of the Vigilance Plans - Overview

### COMPLIANCE OF THE VIGILANCE PLANS WITH THE DUTY OF CARE REGULATION



### *Detail of the adopted methodology*

The Plans were evaluated based on a multi-criteria rating grid including the following regulatory or best practice areas:

- Mapping risks linked to the Duty of Care
- Regular assessment procedures for subsidiaries and third parties
- Actions to mitigate risks or prevent serious harm
- Whistleblowing mechanism
- System for monitoring measures and evaluating their effectiveness
- Comitology and Governance relating to the Duty of Care
- Dissemination, publication, accessibility of the Vigilance Plan
- Cross-functional observations (including training & awareness)

The rating for each criterion is as follows:

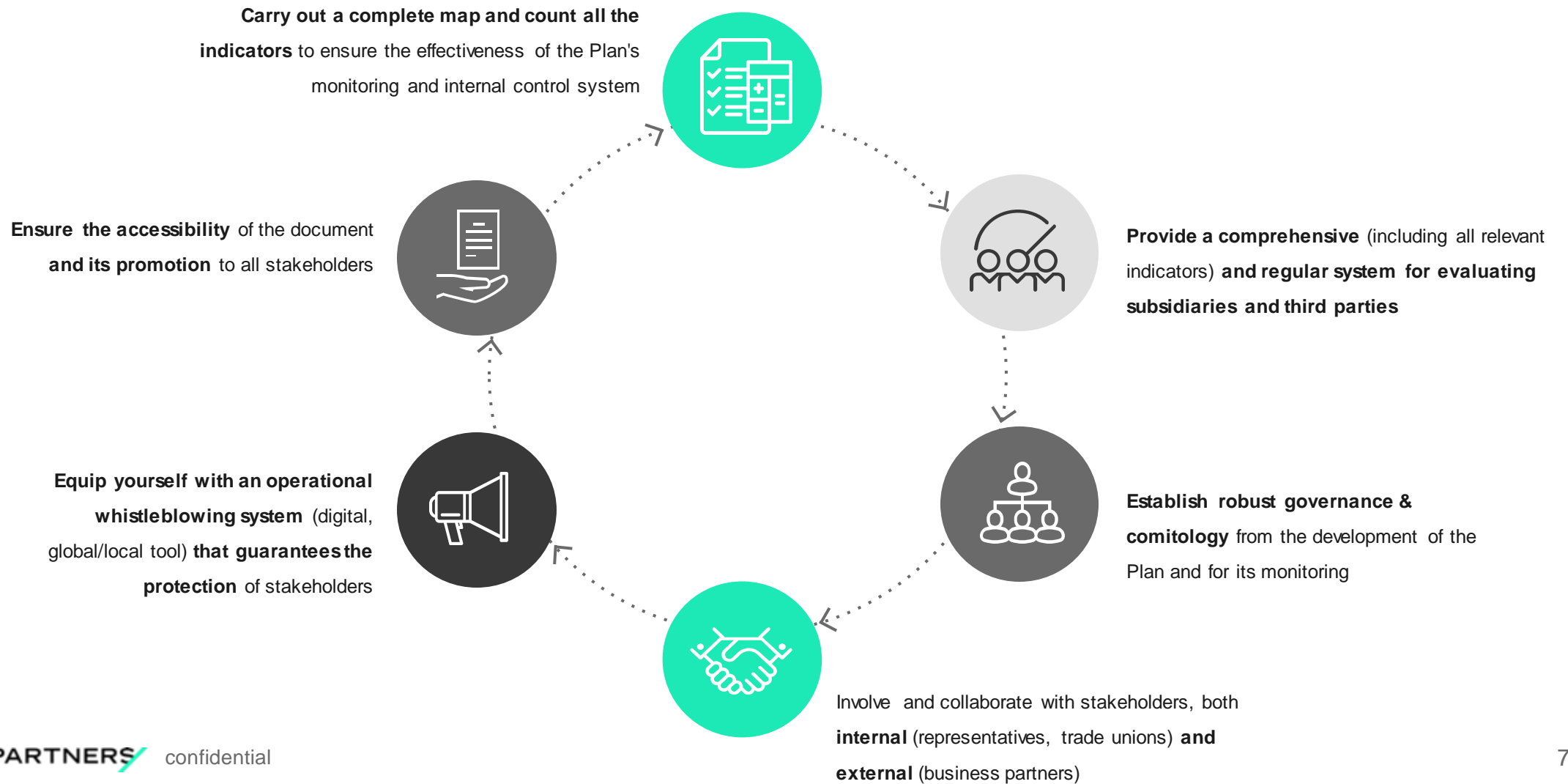
**2 points** awarded if Vigilance plan complies

**1 point** awarded if Vigilance Plan needs improvement

**0 points** awarded if Vigilance Plan is non-compliant

The total of all the criteria makes it possible to obtain an overall compliance score of the Vigilance Plan with the regulations, and to determine potential areas for improvement based on the best practices observed.

## Our convictions for a successful Vigilance Plan



The background features a 3D wireframe landscape with a prominent diagonal band. The landscape is composed of a grid of lines forming a terrain. A dark, semi-transparent diagonal band runs from the bottom-left towards the top-right. Scattered across the scene are various data points represented by small geometric shapes: triangles, squares, and circles, some connected by thin lines. The overall aesthetic is technical and data-driven, set against a dark, textured background.

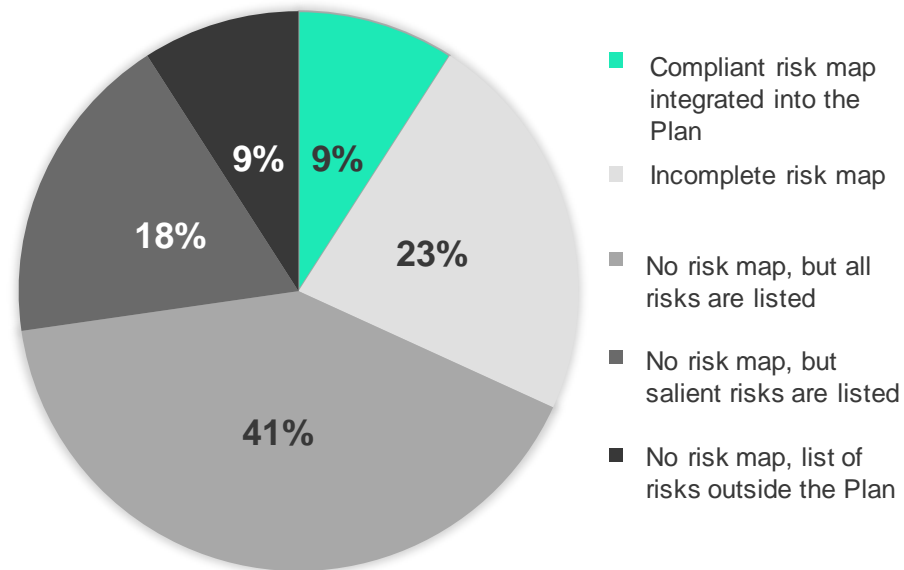
# Risk mapping



# Risk mapping

Risk mapping compliance

In accordance with the regulation on the Duty of Care, the Plan must include “a risk **map intended for their identification, analysis and prioritization**”.



✓ 2 organizations have carried out **risk mapping in accordance with the regulation** – all identified risks are listed and prioritized according to different levels.

✗ The risk maps of 3 organizations are **incomplete** given the number of risks identified. Furthermore, one organization's risk mapping is not specific to issues related to the Duty of Care. Although one risk map is also represented in the form of a matrix and with regard to the value chain, it does not prioritize risks. Finally, one of the organizations' risk map is only specific to suppliers.

✗ The other Plans (68%) are also not compliant:

- Some simply **list** the identified risks: 9 vigilance plans are concerned
- Others do not carry out the exercise in its entirety, listing only the **salient risks**: 4 vigilance plans are concerned
- The risks are sometimes **not visible** within the Plan: 2 vigilance plans are concerned.

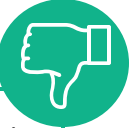
## Risk mapping: Summary

### Best practices observed



- Draw inspiration from **external sources of information** (eg., reports from international organizations) when working to identify risks.
- Involve relevant **internal and external stakeholders** during risk mapping workshops, particularly those established locally.
- **Exhaustively explain the methodology applied** to map out risks.
- Detail the **tools used and partnerships concluded** to carry out risk mapping.
- Represent the risk map **visually in the form of a matrix**, taking into account the severity and probability of the risk or harm allowing a prioritization to be achieved.
- Formalize a risk map specific to **suppliers**.

### Not recommended



- Being **vague** about the risks identified in the map. Companies must identify the risks generated by their activities in terms of fundamental freedoms, health & safety at work and the environment – one of these themes cannot constitute a risk as such.
- Identify only the **salient risks** within the Vigilance Plan: all risks without exception must be identified, their severity or probability only having an impact on the prioritization.

### Areas for improvement



- Where the scope of activities justifies it, carry out **several maps** – for example one per country.
- Present the **causes and consequences** of each risk identified within the map.



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