



# ARE SERBIAN COMPANIES READY FOR THE GERMAN SUPPLY CHAIN DUE DILIGENCE ACT?

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## Abstract:

The subject of the research is to determine the impact of the German Supply Chain Due Diligence Act on Serbian companies that are potentially part of the supply chain of German companies. The aim of the research is to estimate whether Serbian companies are ready for the usage of the German Act. The sample consists of 46 companies that are members of the German-Serbian Chamber of Commerce (AHK) in 7 relevant industries: automotive parts production, logistics and transport, construction, metal and metal processing, agriculture and food, textile and clothing, and chemical. The source of the information is data published on the sites of those companies for the period 2020-2022. Research results show that Serbian companies are mostly aware of the need to align with international standards regulating human rights and environmental protection. Our research shows that certain companies stand out in this regard and those are the following: Brose, Continental Automotive, Leoni Wiring Systems Southeast, Holleman transport, Nelt Co, Xella Serbia, Knauf Insulation, GEZE, Delta Agrar, Henkel Serbia, and Elixir Group.

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## Keywords:

the German Act, human rights, environment, due diligence, sustainable supply chain.

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## 1. INTRODUCTION

In the second half of the last century, the United Nations General Assembly (UNGA) recognized various increasing environmental problems (E) accompanied with the ascent of living standards of the world population. Accordingly, the UNGA introduced different commissions and working groups in order to define adequate acts, frames, and guidelines for achieving sustainable development. (CFA Society United Kingdom, 2021). Consistent with this, the UN Guiding Principles on Business & Human Rights (UNGP) were introduced in 2011. It is a global framework for states and companies to prevent, address, and remedy human rights (HR) abuses committed in business operations. The UNGP consists of 31 principles deployed under 3 pillars: (1) the state's duty to protect HR, (2) the corporate responsibility to respect HR, and (3) access to remedy.

Due diligence (DD) represents the process which companies have in establishing risk management, in order to recognize, prevent, and decrease current and potentially negative influences in the area of HR and E in the supply chain. Partners in the supply chain, buyers, and sellers share a common responsibility in the fulfillment of requirements and the decreasing of risks related to HR and E (OECD, 2011).

It should be mentioned that the UN's and OECD's guidance have voluntarily impacted companies' businesses. In order to become obligatory, some economies have been introducing specific laws on DD, including Germany, the United Kingdom of Great Britain, France, and the Netherlands.

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The Federal Republic of Germany adopted The Supply Chain Due Diligence Act (SCDDA, or the German Act) in 2021 with two-stage implementation from 01/01/2023 (Bundestag, 2021). The integration of SCDDA implementation (discussed in the second chapter) represents an introduction for the European Directive on corporate sustainability DD, whose proposal was adopted in the first half of 2022 (European Commission, 2022), and whose application is expected to start in 2024–2025.

Having in mind that Germany is one of the most important Serbian export-import partners; this means that the SCDDA has a potential influence on Serbian companies that are part of the supply chain of German companies (RBH, 2023). Accordingly, the subject of the research is to determine the impact of the SCDDA on Serbian companies that are potentially part of the supply chain of German companies. The aim of the research is to estimate whether Serbian companies are ready for the usage of the German Act.

On August 28, 2014 in Berlin, the project titled “Supplier Initiative of the Western Balkans” began as part of Berlin’s initiative. The purpose of the project is to provide concrete and effective support to the countries of the Western Balkans (WB) in their efforts to strengthen their economy. The aim of the regional B2B (business-to-business) project is for German companies to find suppliers from targeted industrial areas in Serbia and the countries of the WB. German companies are mainly interested in the sector of metal processing, automotive parts production, plastic processing and plastic parts production, as well as suppliers to the electrical industry. The German-Serbian Chamber of Commerce (AHK) is a project owner for WB region, and they have proceeded it together with BME (Bundesverband Materialwirtschaft, Einkauf und Logistik.V.). Last year in Stuttgart, there were 24 German companies and 105 suppliers from the WB (out of which 30 are located in Serbia, i.e., 28.6% of all WB suppliers).

According to Ernst and Young (EY) (2023), the industries which will be affected by the SCDDA are the following: textile and clothing, the electronic industry, agriculture and food, mining and other extractive industries, construction, the metals and minerals supply chain, palm oil industry, and the fishing industry.

The research consists of five chapters. The introduction chapter is the first. The German Act is presented in the second chapter. Methodology is the subject of the third chapter. The Research results are presented in the fourth chapter. The last chapter is the conclusion.

## 2. THE GERMAN ACT

The German Act (Bundestag, 2021) has influence on all German (domestic-owned) and foreign-owned companies with a regional office in Germany:

- (I) Applicability starting from: (1) 2023 for companies with at least 3,000 domestic employees, (2) 2024 for companies with at least 1,000 domestic employees,
- (II) Covering: (1) own business area at home and abroad, (2) supply chain related to all products and services include: direct suppliers (contractual partners) and indirect suppliers - event-related with substantiated knowledge.

These companies have a DD obligation to provide performing business in compliance with E and HR protection in the total supply chain. Legal positions protected under the German Act are clearly defined and relate to HR and E.

In accordance with the SCDDA, companies are obliged to have the following: (1) a policy statement and internal responsibilities, (2) HR and E risk management and risk analysis (annual, event-related), (3) preventive measures and remediation, (4) a grievance mechanism,

Figure 1. E and HR coverage area of the SCDDA.

E	HR
<b>Non-environmental friendly handling</b>	<b>Child labor</b>
<b>Collection, storage and disposal of waste</b>	<b>Forced Labor</b>
<b>Production and use of persistent organic pollutants (Stockholm Convention)</b>	<b>Slavery</b>
<b>Production of mercury-added products, use of mercury and mercury compounds,</b>	<b>Disregard for occupational health and safety</b>
<b>Treatment of mercury waste (Minamata Convention)</b>	<b>Disregard of freedom of association</b>
<b>Export and import of hazardous waste (Basel Convention)</b>	<b>Unequal treatment in employment</b>
<b>Harmful contamination of soil, water and air</b>	<b>Hiring/use of private/public security forces in violation of HR</b>
<b>Harmful noise emission and excessive water consumption</b>	<b>Withholding of adequate wages</b>
<b>Unlawful eviction and unlawful deprivation of land, forest and waters</b>	



(5) effectiveness-tracking of measures and mechanisms (annual, event-related), (6) internal documentation and external reporting (annual, 4 months after forecasted year ends). If these conditions are not met, the company will face penalties.

The law mandates that companies are required to assume responsibility for their upstream supply chain, while also distinguishing between suppliers that are directly and indirectly engaged. In accordance with SCDDA, companies are also obliged to: 1) do the assessment of risk at the same time as they identify a violation of E and HR in the supply chain in the case of any of their indirect suppliers, 2) take proactive and efficient measures to continue sustainable business.

It can be observed that the SCDDA establishes an overall set of requirements which covers introduction of risk management system that will be in compliance with E and HR in supply chain, i.e, provides sustainable supply chains. Establishment of risk management in sustainable supply chain involves: increased trust, reduced costs, additional growth, and improved transparency and DD multipliers. It implies a five-step approach to achieve regulatory compliance and create direct value:

1. Access status quo (gap analysis) - identify, assess, and prioritize potential risks and opportunities to take action at the right time;
2. Define strategy – define appropriate, as well as effective, measures and objectives of a sustainable supply chain;

3. Shaping transformation – implementation process, structures, and systems to operationalize transformation;
4. Monitor and optimize – use real-time transparency along the supply chain to improve the effectiveness of measures;
5. Report and communicate – collect reliable information efficiently, and communicate effectively with the stakeholder to build trust.

Finally, it should be mentioned that companies will be subject to penalties if they do not perform business in accordance with the SCDDA.

Figure 2. SCDDA requirements for the companies.

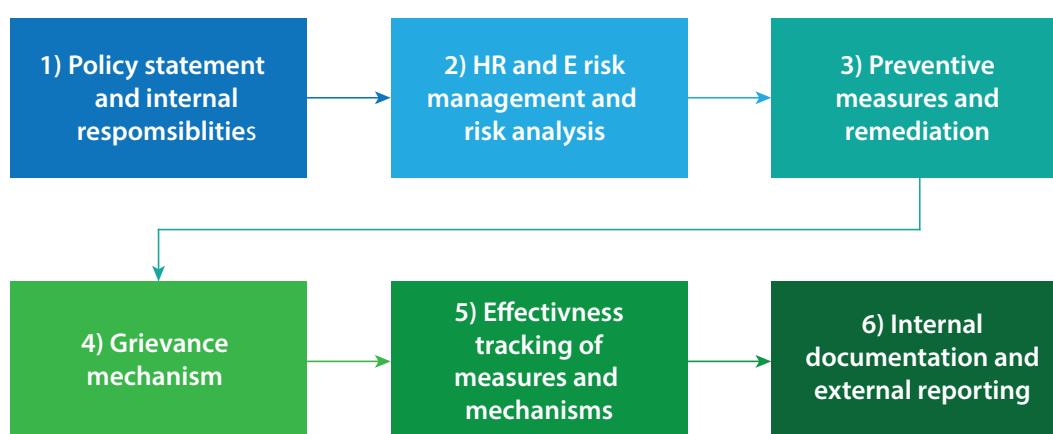


Figure 3. SCCDA Five-step approach.





### 3. METHODOLOGY

The basis of the research is relevant to companies' that are members of AHK as of July 31, 2023. The final sample of chosen companies is based on criteria defined by:

1. Information based on the site of AHK - industries affected by the SCDDA are: metal processing, automotive parts production (automotive), plastic processing and plastic parts production, and electrical industry; AHK recognizes logistic and transport as an important industry for the entirety of the Serbian economy, and they have established a separate committee in order to improve the business environment.
2. Meeting with representatives of the Serbian Chamber of Commerce in charge for Responsible Business Hub (RBH) held on August 4, 2023. RBH is the first service center established by the Serbian Chamber of Commerce in cooperation with German Organization for International Cooperation (GIZ) in order to improve the ability of suppliers based in Serbia to adapt and comply with these new regulations and requirements in the first quarter of 2023. In accordance with it, RBH had questions from companies that perform business in the following industries: automotive, metal and metal-processing, textile, and food industry.
3. EY Research (2023) –companies that will be influenced by the SCDDA perform business in the following industries: textile and clothing, electronics, agriculture and food, mining and other extractive industries, construction, metals and minerals supply chain, the palm oil industry, and the fishing industry.

It used to be a three-step analysis, in which authors cross-checked information (financial and non-financial) on the sites of AHK, the Serbian Business Register Agency (APR), and companies (and their headquarters or groups or holdings in the period of 2020 to 2022), members of AHK, in the period from August 8-August 14, 2023.

As of July 31, 2023, there have been 423 members of AHK. In the first phase of analysis, on the basis of information related to the country origin of AHK's members (37 members are not located in Serbia i.e., 8.7%), and industry that is not impacted by SCDDA (211 members, i.e., 49.9% where export-import and domestic trade and distribution account for 32.23%); media, communication, and publishing (11.37%); hospitality, tourism, and health (10.43%); auditing, accounting, and consulting services (9.48%); lawyers (9%); financial intermediaries and consultants (9%); real estate services (4.74%); education (3.9%); representative offices (3.79%); pharmacy (3.32%); associations (1.9%); retail chains (0.95%) - 248 companies

are excluded from further analysis for the purpose of this paper (58.6% of all AHK members). Therefore, the focuses of further analysis are 175 AHK's members, i.e., 41.4%.

In the second phase of defining a relevant sample, the focus was on the targeted industries, and whether the company is a producer or a distributor/trader. Accordingly, 52 (i.e., 29.71% of the sample of 175 AHK's members) companies in 8 industries were identified: 13 in automotive, 12 in logistics and transport, 6 in construction, 5 in metal and metal processing, 5 in electronics, 5 in agriculture and food, 4 in the textile industry, and 2 in the chemical industry (proposal of authors on the basis of their activity and the influence of the SCDDA).

In the third phase, a targeted sample of companies in adequate industries, i.e., impacted by the SCDDA, was identified. On the basis of further analyses, 6 companies were excluded: 1 in the construction industry (because the representative was organized as a holding company and the information of basic activity is not in construction) and 5 from the electronics industry (because 1 of them is already a subject of research in the metallurgy industry – Inmold group Požega; while 4 of them are connected companies of German big companies which are already influenced by the SCDDA, i.e., they adjusted their business model in accordance with the requirements – Siemens' 2 companies: Siemens d.o.o. Belgrade and Flender d.o.o. Subotica, SAP West Balkans d.o.o. Belgrade and Robert Bosch d.o.o. Belgrade. As such, the final sample consists of 46 companies (26.29% of the sample of 175 AHK's members) in 7 relevant industries. Accordingly, the subject of analysis is the following:

1. Automotive industry (13): Auto-kabel d.o.o. Mionica, Boysen Abgassysteme d.o.o. Subotica, 4M Specijalni alati d.o.o. Novi Banovci, Brose Belgrade d.o.o. Pančevo, Continental Automotive d.o.o. Novi Sad, DAD Dräxlmaier Automotive d.o.o. Zrenjanin, Gomma Line d.o.o. Kragujevac, Grammer System d.o.o. Aleksinac, KNOTT Autoflex YUG d.o.o. Bečej, Koenig Metall d.o.o. Ivanjica, Leoni Wiring Systems Southeast d.o.o. Prokuplje, Vorwerk Autotec Serbia d.o.o. Preljina, ZF Serbia d.o.o. Pančevo;
2. Logistics and transport (12): Fercam d.o.o. Beograd, Gebrüder Weiss d.o.o. Beograd, Hödlmayr Zastava d.o.o. Kragujevac, Holleman transport d.o.o. Beograd, ISCO d.o.o. Zrenjanin, M&B Trans d.o.o. Novi Slankamen, M&M Militzer & Münch Transport & Logistics d.o.o. Dobanovci, Milšped Group Beograd, Nelt Co d.o.o. Beograd, Perić Trans Company d.o.o. Beograd, Schenker d.o.o. Novi Banovci, Union Šped d.o.o. Beograd;
3. Construction (5): GP Gradjevinar d.o.o. Beograd, Jadran d.o.o. Beograd, Xella Srbija d.o.o. Beograd, Knauf Zemun d.o.o., Knauf Insulation d.o.o. Zemun;



4. Metal and metal processing (5): GEZE d.o.o. Zrenjanin, Grindex d.o.o. Kikinda, Inmold group Požega, M-Inox Konstrukt d.o.o. Šabac, Mecafor Products d.o.o. Kikinda;
5. Agriculture and food (5): Dr. Oetker d.o.o. Simanovci, Delta Agrar d.o.o. Beograd, Meggle Srbija d.o.o. Kragujevac, Carl Kuehne d.o.o. Sremska Mitrovica, Mamminger Konserven–SRB d.o.o. Gospodjinci;
6. Textile and clothing (4): 8. Mart d.o.o. Subotica, FALKE Serbia d.o.o. Leskovac, Luss textile d.o.o. Raška, Proleter AD fabrika čarapa Ivanjica;
7. Chemical industry (2): Henkel Srbija d.o.o. Belgrade and Elixir group Šabac.

In the text that follows, only the name of the company without legal form and headquarters will be used.

#### 4. RESEARCH RESULTS

The basic characteristics of the sample are presented in Appendix/Table 1. The sample consists of 46 privately owned companies, mainly in foreign equity ownership (80.43%), which perform business in 7 industries, accordingly: 28.26% automotive industry, 26.09% logistics and transport, 10.87% construction, 10.87% metal and metal processing, 10.87% agriculture and food, 8.7% textile and clothing and 4.34% chemical industry. Furthermore, foreign equity ownership structure per industry is as follows: 100% automotive, 100% textile and clothing, 80% metal and metal processing, 80% agriculture and food, 66.67% logistics and transport, 60% construction, and 50% chemical industry. Five AHK members are registered as a group of connected companies (Delta Agrar, Inmold group, Elixir group, Milšped group, Knauf), where 80% are in domestic ownership (*italic font in Appendix/Table 1*).

It is important to take note that the companies are located evenly in all Serbian regions. Furthermore, it can be observed that all the analyzed companies are aware of the importance of sustainability in business and its impact on E, social and governance issues. However, they have different practices in publishing non-financial information (in terms of quality and quantity) on their sites.

Accordingly, own way (unique in the meaning of analyzed companies) in performing sustainable business is clearly emphasized by 2 companies (4.35%): ZF (automotive industry) and Mecafor Products (metal and metal processing industry).

12 companies in the sample (26.09%) published sustainability reports on the group level. They are: (1) 4 in automotive (30.77%): Brose, Continental Automotive, Leoni Wiring Systems Southeast and ZF; (2) 2 logistics and transport (66.67%): Holleman transport and Nelt Co, (3) 2 in construction (40%): Xella Serbia and Knauf Insulation, (4) 2 chemical industry (100%): Henkel Serbia and Elixir Group, (5) 1 in metal and metal processing (20%): GEZE, and (6) 1 in agriculture and food (20%): Delta Agrar. The most information about applied standards in preparing of sustainability reports (in terms of Global and European frameworks and guidelines relevant for non-financial reporting) were given by companies in the automotive industry: Continental Automotive, Leoni Wiring Systems Southeast and ZF. However, research shows that these companies are aware of the development of the new EU directives related to non-financial reporting and sustainability (PKS & GIZ, 2023), which covers the area of corporate governance, strategy, risk management (influence, risks and opportunity management), and metrics and targets. Additionally, in the case of 7 companies, information can be found concerning respecting GRI standards (Global Reporting Initiative), which helps companies estimate and report on their own economical, E, and social impact in clear, consistent, and comparable way (PKS & GIZ, 2023), i.e., Brose, Continental Automotive, Holleman transport, Nelt Co, Xella Serbia, Delta Agrar, and GEZE.

10 companies in the sample (21.7%) clearly stressed that they introduced corporate governance into their businesses. They are: (1) 5 in the automotive industry (38.46%): Brose, Continental Automotive, Grammer System, Leoni Wiring Systems Southeast and ZF; (2) 1 in logistics and transport (8.33%): Nelt Co, (3) 2 in agriculture and food (40%): Dr. Oetker and Delta Agrar, and (4) 2 in chemical industry (100%): Henkel Serbia and Elixir group.

Figure 4. Key findings.





Furthermore, 11 companies from the sample (23.91%) clearly inform all stakeholders of the importance of implemented adequate management quality system. They are: (1) 4 in logistics and transport (33.33%): Fercam, Gebrüder Weiss, ISCO and Milšped Group, (2) 3 in construction (60%): Gradjevinar, Jadran and Knauf, (3) 1 in agriculture and food (20%): Mamminger Konserven - SRB, and (4) 3 in textile and clothing industry (75%): 8.mart, FALKE Serbia and Proleter fabrika čarapa. It is important to stress that 6 companies are especially committed to:

1. QHSE (quality, health, safety, and the environment)/HSQE (health, safety, quality, and the environment) standards - 3 companies: 2 in logistics and transport (Fercam and Gebrüder Weiss), and 1 in agriculture and food (Mamminger Konserven); and
2. BSCI initiative (of the Foreign Trade Association, to improve the political and legal framework for trade in a sustainable way) – 3 companies in the textile and clothing industry: 8.mart, FALKE Serbia (which simultaneously follow ZDHC initiative (Zero Discharge of Hazardous Chemicals)) and Proleter fabrika čarapa. It follows the OECD's guidelines on responsible supply chains in the garment and footwear industry.

Having in mind that the most important characteristic, value, and approach of all analyzed companies is related to the quality, it should be mentioned that 28 companies obtained international standard certification (60.87%). Companies that received the certification are: (1) 5 in the construction industry (100%): Gradjevinar, Jadran, Xella Serbia, Knauf Zemun, Knauf Insulation, (2) 4 companies in the metal and metal processing industry (80%): Grindex, Inmold, M-Inox and Mercafor Products, (3) 3 companies in textile and clothing (75%): 8.mart Subotica, FALKE Serbia, and Proleter fabrika čarapa, (4) 7 companies in logistics and transport (58.33%): Fercam, M&B Trans, M&M Militzer & Münch Transport & Logistics, Milšped group, Nelt Ltd, Peric Trans Company, Union Sped, (5) 7 companies in the automotive industry (53.85%): Boysen Abgassysteme, 4M Specijalni alati, Gomma Line, KNOTT Autoflex YUG, Koenig Metal, Vorwerk Autotec Serbia, ZF Serbia, (6) 2 in agriculture and food (40%): Delta Agrar and Meggle. It can be concluded that those companies (regardless of ownership structure or industry) have a high awareness of the importance of the German Act, and of sustainable supply-chains. It is in line with the conclusion of talks between RBH and AHK representatives that Serbian companies are not high risky from the perspective of SCDDA act.

The majority (28, i.e., 60.87%) of analyzed companies have a minimum of 1, maximum of 3, standards related to HR and E. Those standards are: ISO 9001 (quality management system), ISO 45001 (occupational health and safety (OH&S) management system), and ISO 14001 (environmental management system). Companies in the automotive industry, which in absolute number is the biggest group, have only the mentioned standards. It is in line with the words of representatives of RBH companies from the automotive industry, which have the highest knowledge (awareness) of the German act. Other analyzed companies in different industries have more standards specific to their basic activity in order to provide adequate quality of the product/service to customers. In the case of: (1) the construction industry, those companies have the necessary licenses issued by relevant state authorities in order to perform construction works; and (2) the textile and clothing industry have certifications in standard OEKO-TEX Standard 100 (for textiles tested for harmful substances). This is in line with the findings of RBH, that Serbian companies will be capable to adopt their business in accordance with SCDDA.

It can be observed that there are 12 companies in the sample (26.09%) that have a code of conduct, of which, at the same time, 5 of them (10.87%) have a suppliers' code of conduct. Companies that have code of conduct are: (1) 3 in textile and clothing (75%): 8.mart, FALKE Serbia and Proleter fabrika carapa, (2) 3 in the automotive industry (23.08%): Auto-kabel, DAD Dräxlmaier Automotive and Gomma, (3) 2 in chemical (100%): Henkel Serbia and Elixir Group, (4) 1 in construction (20%): Xella Serbia, (5) 1 in metal and metal processing (20%): Inmold group, (6) 1 in agriculture and food (20%): Meggle and (7) 1 in logistics and transport (8.33%): Hödlmayr Zastava. Companies that have a suppliers' code of conduct are: (1) 3 in textile and clothing: 8. mart, FALKE Serbia and Proleter fabrika čarapa, (2) 1 in construction: Xella Serbia and (3) 1 in the automotive industry: DAD Dräxlmaier Automotive.

It is important to stress that there are 2 companies in the sample of 46 (4.34%) that clearly emphasized the importance of cooperation between academia and industry in order to develop relevant products for the market and to properly educate staff. They are Brose (automotive industry) and the Inmold group (metal and metal-processing industry). Brose established a Research and Development (R&D) Center in Pančevo and concluded an agreement with the Faculty of Mechanical Engineering and School of Electrical Engineering of the University of Belgrade in order to engage their students and experts on those activities. The Inmold group takes part in dual education in Požega.



## 5. CONCLUSION

It can be concluded that companies in Serbia, regardless of ownership, are prepared for the requirements of the new German law. This can be explained with the existence of the project “Supplier initiative of the WB” (which lasts nine years with the purpose of finding suppliers to German companies from targeted areas in Serbia), and the basic activity of AHK members (almost 35% of them are in the relevant fields of consulting, auditing, accounting, finance, law services and financial intermediaries, representative offices).

It can be concluded that the analyzed Serbian companies, members of AHK, are mostly aware of the need to align with international standards regulating human rights and environmental protection. They have varying practice in communicating these topics. Our research shows that certain companies stand out in terms of implementing better sustainability practices and those are the following: Brose, Continental Automotive, Leoni Wiring Systems Southeast, Holleman transport, Nelt Co, Xella Serbia, Knauf Insulation, GEZE, Delta Agrar, Henkel Serbia, and Elixir Group.

In the case that companies encounter challenges in introducing risk management in their business model, it will be useful to apply COSO’s Enterprise Risk Management Framework (2017) and COSO’s Guideline for applying Enterprise Risk Management to environmental, social, and governance-related risks (2018). Accordingly, companies should educate their employees in order to implement it, and/or to engage experts/consultants for that purpose.

## 6. ACKNOWLEDGMENT

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## 7. LITERATURE

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Site of the German-Serbian Chamber of Commerce (2023), <https://serbien.ahk.de/sr/>

Sites of analyzed company members of AHK (2023)

United Nations (2011) United Nations Guiding Principles on Business and Human Rights



## APPENDIX

**Table 1.** Information on analyzed sample of companies.

No	Company/Industry	Origin of equity		SCDDA risk components		Other important elements for risk management in supply chain
		Domestic	Foreign	E	HR	
<b>(I) AUTOMOTIVE PARTS PRODUCTION</b>		0	13	+	+	
1.	Auto-kabel d.o.o. Mionica		+	+	+	Code of conduct;
2.	Boysen Abgassysteme d.o.o. Subotica		+	+	+	Working conditions statement; DIN EN ISO 14001:2015
3.	4M Specijalni alati d.o.o. Novi Banovci		+	+	+	ISO 9001, ISO 18001, ISO 14001
4.	Brose Belgrade d.o.o. Pančevo		+	+	+	R&D center in Pančevo; concluded an agreement with the Faculty of Mechanical Engineering and School of Electrical Engineering of the University of Belgrade; Sustainability report including GRI;
5.	Continental Automotive d.o.o. Novi Sad		+	+	+	Corporate Governance is established, as well as Sustainability framework, including reporting /UN Global Compact, SDG, EU taxonomy, TCFD, GRI, SABS, GRI/;
6.	DAD Dräxlmaier Automotive d.o.o. Zrenjanin		+	+	+	Special attention to sustainability in supply chain and compliance issues; Code of conduct; Code of suppliers' behavior;
7.	Gomma Line d.o.o. Kragujevac		+	+	+	ISO 9001:2015, ISO 16949:2016, ISO 14001:2015; Business codex;
8.	Grammer System d.o.o. Aleksinac		+	+	+	Corporate governance, Sustainability, Compliance;
9.	KNOTT Autoflex YUG d.o.o. Bečej		+	+	+	9001:2015, ISO 14001:2015, ISO 45001:2018 -
10.	Koenig Metall d.o.o. Ivanjica		+	+	+	ISO 1649: 2016, ISO 9001:2015, ISO 14001:2015; DIN EN ISO 27001:2017
11.	Leoni Wiring Systems Southeast d.o.o. Prokuplje		+	+	+	Corporate Governance, Sustainability (including reporting / UN Global Compact) and Compliance;
12.	Vorwerk Autotec Serbia d.o.o. Preljina		+	+	+	ISO 14001:2015, IATF16949_2016, ISO45001_2018;
13.	ZF Serbiad.o.o.Pančevo		+	+	+	Emphasized certification: ISO 14001:2015, ISO 9001:2015; Sustainability framework and reporting /UN Global Compact, OECD, EU taxonomy/; ZF way – ZF DNA of quality policy;
<b>(II) LOGISTICS AND TRANSPORT</b>		4	8	+	+	
1.	Fercam d.o.o. Beograd		+	+	+	QHSE framework implemented; ISO 14001:2015, ISO 45001:2018
2.	Gebrüder Weiss d.o.o. Beograd		+	+	+	HSQE policy;





3.	Hödlmayr Zastava d.o.o. Kragujevac		+	+	+	Code of conduct; Anti-corruption policy;
4.	Holleman transport d.o.o. Beograd		+	+	+	Sustainability framework and reporting (GRI);
5.	ISCO d.o.o. Zrenjanin		+	+	+	System quality management certification issued by Serbian Ministry of Army in 2010;
6.	M&B Trans Novi d.o.o. Slankamen	+		+	+	Certification: ISO 9001:2015 ISO 14001:2015 HACCP; GMP (good business practice)
7.	M&M Militzer & Münch Transport & Logistics d.o.o. Dobanovci		+	+	+	Certification: ISO (9001:2015), AEO, IATA;
8.	Milšped Group Beograd	+		+	+	ISO 9001, HACCP, ISO 45001 TAPA FSR & TSR ; AEO; Milsped quality management;
9.	Nelt Co d.o.o. Beograd		+	+	+	Corporate Governance; Sustainability including reporting / member of UN Global Compact; ISO 9001:2015, ISO 27001:2013, ISO 5001:2018;
10.	Perić Trans Company d.o.o. Beograd	+		+	+	AQS certification - Good Distribution Practice and HACCP; ISO 9001:2015, SRPS ISO 9001:2015; RINA Services S.p.A. - ISO / IEC 17065;
11.	Schenker d.o.o. Novi Banovci		+	+	+	Corporate Sustainability;
12.	Union Šped d.o.o. Beograd	+		+	+	ISO 9001, ISO 45001, ISO 14001;
	<b>(III) CONSTRUCTION INDUSTRY</b>	<b>2</b>	<b>3</b>	<b>+</b>	<b>+</b>	
1.	GP Gradjevinar d.o.o. Beograd	+		+	+	Certification ISO 45001, ISO 9001 and ISO 14001; Licenses of relevant states institution for performing the business; QMS, EMS, (OH&S);
2.	Jadran d.o.o. Beograd	+		+	+	Certified management systems: EnMS 0003 ISO 50001, IS 0014 ISO 27001, QS 0365 ISO 9001, ES 0133 ISO 14001, EH 0081 OHSAS 18001; Certification: GCI ISO 37001, ICC ISO/IEC 17021-1; Licenses of relevant states institution for performing the business;
3.	Xella Srbija d.o.o. Beograd /Xella Serbia/		+	+	+	Sustainability framework including reporting; code of conduct; suppliers' code of conduct;
4.	Knauf Zemun d.o.o.		+	+	+	System management quality; Certification ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018;



5.	Knauf Insulation d.o.o. Zemun		+			Sustainability framework including reporting /GRI/;
<b>(IV) METAL AND METAL PROCESSING</b>		<b>1</b>	<b>4</b>	<b>+</b>	<b>+</b>	
1.	GEZE d.o.o. Zrenjanin		+	+	+	Sustainability framework and reporting (GRI);
2.	Grindex d.o.o. Kikinda		+	+	+	Certification: ISO 9001:2008; ISO 14001;
3.	Inmold group Požega	+		+	+	Certification: ISO 9001, ISO 14001; IATF: 1649:2016; Business codex; Promote system of dual education; Green agenda;
4.	M-Inox Konstruk d.o.o. Šabac		+	+/-	+/-	Certification: DIN EN ISO 3634-2;
5.	Mecafor Products d.o.o. Kikinda		+	+	+	Certification: ISO 45001, ISO 9001 & IATF 16949, ISO 14001; The QHSE2 policy; Own way;
<b>(V) AGRICULTURE AND FOOD</b>		<b>1</b>	<b>4</b>	<b>+</b>	<b>+</b>	
1.	Dr. Oetker d.o.o. Šimanovci		+	+	+	Corporate governance, Responsibility, Quality policy; Compliance;
2.	Delta Agrar d.o.o. Beograd	+		+	+	Sustainability framework including reporting (GRI); system of corporate governance is in place; Relevant certification: ISO 9001, ISO 14001, ISO 45001, ISO 22000, Global Gap, SMETA, HACCP, HALAL, IFS;
3.	Megle Srbija d.o.o. Kragujevac		+	+	+	Certification: Halal, HACCP, IFS Food, ISO 22000:2005; Quality management;
4.	Carl Kuehne d.o.o. Sremska Mitrovica		+	+	+	Code of conduct;
5.	Mamminger Konserven - SRB d.o.o. Gospodjinci		+	+/-	+/-	Quality management;
<b>(VI) TEXTILE AND CLOTHING</b>		<b>0</b>	<b>4</b>	<b>+</b>	<b>+</b>	
1.	8.mart d.o.o. Subotica		+	+	+	Certification: OEKO-TEX Standard 100; Member of BSCI initiative and work in accordance with C&A codex in order to improve S and E in supply process;
2.	FALKE Serbia d.o.o. Leskovac		+	+	+	Sustainability; Quality management; Codex for the company and their suppliers; Certification: OEKO-TEX Standard 100,OCS, RCS; Work in accordance with BSCI code of conduct and ZDCH initiative;



3.	Luss textile d.o.o. Raška	+	+	+	Responsible and ethical behavior toward all stakeholders, especially E and S. Employees are the most important strength of the company;
4.	Proleter AD fabrika čarapa Ivanjica	+	+	+	Certification: OEKO-TEX Standard 100, Work in accordance with BSCI initiative;
	<b>(VII) CHEMICAL</b>	<b>1</b>	<b>1</b>	<b>+</b>	<b>+</b>
1.	Henkel Srbija d.o.o. Belgrade /Henkel Serbia/				Responsible Corporate Governance; Sustainability framework including reporting /UN Global Compact; Code of conduct; Innovation; Digitability;
2.	Elixir group Šabac	+	+	+	Corporate Governance; Sustainability, innovation; responsibility; Code of conduct;
<b>46</b>	<b>TOTAL</b>	<b>9</b>	<b>37</b>		

Source: (sites of analyzed companies, August 2023).