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Personne, dans le monde des entreprises luxembourgeoises, ne conteste l'objectif d'une égalité de rémunération entre les femmes et les hommes pour un même travail. C'est un principe que nous défendons depuis longtemps, bien avant que Bruxelles n'en fasse une directive. Nos entreprises ont déjà engagé des politiques salariales plus transparentes, plus équitables, parce que c'est dans leur intérêt autant que dans celui de leurs salariés.

Le problème n'est donc pas la fin poursuivie par la directive 2023/970. Le problème, c'est le moyen choisi pour l'atteindre.

Le texte européen, dans sa forme actuelle, impose aux entreprises un empilement d'obligations de reporting, de refonte des systèmes RH et de nouvelles procédures juridiques, sans offrir en retour la clarté indispensable à une mise en œuvre sereine. Des zones d'incertitude subsistent sur des notions aussi centrales que le "travail de même valeur", exposant les entreprises à un risque de contentieux avant même d'avoir eu les moyens de s'y conformer correctement. Résultat : une charge administrative lourde, des coûts de mise en conformité importants et une insécurité juridique qui ne profite ni aux salariés ni aux employeurs.

C'est un texte qui, en voulant bien faire, risque de faire mal. Il pourrait judiciariser des relations de travail qui n'ont pas besoin de l'être, et détourner l'énergie des entreprises de l'essentiel : agir concrètement sur les écarts salariaux plutôt que documenter leur existence dans des rapports toujours plus complexes.

Cette directive s'ajoute par ailleurs à une vague réglementaire européenne dont l'effet cumulé n'a pas encore pleinement déployé ses conséquences. Chaque nouveau texte, pris isolément, peut sembler raisonnable à première vue. Additionnés les uns aux autres, ils pèsent sur la compétitivité de nos entreprises à un moment où l'Europe a précisément besoin de renforcer sa capacité à investir, innover et créer de l'emploi. Décideurs économiques et responsables politiques s'accordent à dire que la surrèglementation - souvent d'origine européenne- figure parmi les principaux freins à la productivité, à la relance de l'investissement et, plus largement, à la souveraineté industrielle et technologique de l'Europe.

Les chiffres parlent d'eux-mêmes : un mois après la date ultime de transposition, seuls 4 États membres sur 27 s'y sont pliés - et de manière souvent partielle. Quand les États membres eux-mêmes peinent à cacher leurs difficultés, il devient difficile de continuer à faire comme si de rien n'était. Il ne s'agit pas d'abandonner l'objectif, mais on constate qu'une pause serait utile, le temps de bâtir un cadre plus clair et plus opérationnel.

Nous sommes confiants que le gouvernement luxembourgeois et les partenaires sociaux, dans la tradition d'un dialogue tourné vers des solutions praticables, sauront porter cette exigence de simplification. C'est en travaillant ensemble sur un cadre réaliste que nous atteindrons plus sûrement l'égalité salariale que nous appelons tous de nos vœux - pas en subissant un texte qui, faute de clarté, risque de produire l'effet inverse de celui recherché.

RENÉ WINKIN
Directeur de la FEDIL
rene.winkin@fedil.lu

zoom

PETRO-CENTER


GOURMET
RAPIDE
Resto

PETRO-CENTER

L'innovation comme carburant

Lorsqu'il crée Petro-Center en 2000, Paul Kaiser ne se contente pas de lancer une entreprise de distribution de carburants « standard ». Il pose les fondations d'un groupe qui, plus de vingt-cinq ans plus tard, figure parmi les acteurs majeurs du secteur énergétique au Luxembourg. Une trajectoire bâtie sur une conviction forte : pour se démarquer, il faut oser prendre de l'avance.

« Être le premier » : cette philosophie a guidé l'entrepreneur luxembourgeois dès les débuts de l'aventure. À une époque où le marché est dominé par de grands groupes internationaux, Paul Kaiser choisit de miser sur une entreprise familiale luxembourgeoise, capable de se développer grâce à sa proximité avec les clients et à sa réactivité. D'abord active dans la livraison de mazout et de carburants en vrac, l'entreprise se distingue rapidement par un modèle intégré et un service de qualité. Aujourd'hui encore, Petro-Center demeure l'un des seuls fournisseurs de produits pétroliers du pays à disposer de sa propre flotte de chauffeurs pour assurer ses livraisons.

L'année 2001 marque un tournant avec la reprise d'une première station-service. Une étape décisive qui ouvre la voie à une stratégie de croissance ambitieuse.

TRANSFORMER LA STATION-SERVICE EN LIEU DE VIE

Le véritable changement d'échelle intervient en 2015, lorsque Esso cède son réseau de stations au Luxembourg. Petro-Center saisit alors une opportunité majeure. Fidèle à l'esprit entrepreneurial de son fondateur, le groupe ne se contente pas d'exploiter des stations-service : il réinvente leur rôle.

L'idée est simple mais novatrice : transformer les stations en véritables centres de services capables de répondre aux besoins quotidiens des automobilistes et des professionnels de la route. C'est ainsi que naissent les shops « One Stop », ouverts sept jours sur sept et proposant une offre étendue de produits alimentaires et non alimentaires.

Cette diversification s'accompagne d'investissements continus dans l'expérience client. Aujourd'hui, le réseau compte 22 stations Esso, une station Q8 et la station Les Tigres, exploitées directement, ainsi que plusieurs stations partenaires. Derrière cette expansion se trouvent près de 800 collaborateurs qui contribuent quotidiennement aux différentes activités du groupe, dont Patrick Schnell a repris la direction générale en 2023.

La restauration constitue l'un des piliers de cette stratégie, avec plus de 70 collaborateurs travaillant dans ce segment. Lancée en 2009, la marque propre Gourmet Rapide est présente dans 18 points de vente et propose une offre de restauration rapide de qualité élaborée sur place par des chefs professionnels, valorisant les produits locaux à travers le label Made in Luxembourg.

L'innovation passe également par des concepts plus inattendus. À l'initiative de l'épouse de Paul Kaiser, deux boutiques Floral Design ont vu le jour afin d'apporter une touche plus chaleureuse aux stations et d'élargir encore les services proposés à la clientèle. Le groupe développe également des activités complémentaires telles que les centres de lavage BestWash, les magasins spécialisés L'Annexe ou encore la distribution de lubrifiants et de gaz sous marque propre.

Cette capacité à imaginer de nouveaux services traduit une même ambition : faire de chaque station-service un lieu multifonctionnel où l'on vient bien au-delà du simple plein de carburant.

ACCÉLÉRER LA TRANSITION VERS LA MOBILITÉ ÉLECTRIQUE

Comme l'ensemble du secteur, Petro-Center est confronté à la transformation profonde du marché de l'énergie et aux objectifs de décarbonation. Là encore, le groupe a choisi d'anticiper.

En 2022, il lance BestCharge, sa marque dédiée à l'électromobilité. En quelques années seulement, le réseau s'impose comme le principal acteur de la recharge électrique rapide au Luxembourg. Il compte aujourd'hui près de 200 points de recharge rapide répartis sur l'ensemble du territoire.


GOURMET
RAPIDE


ESSO
Synergy


PETRO
CENTER
energy experts
energy experts
PETRO
CENTER


22
HVO
Esso
Ethos+
Renewable Diesel HVO100
ETEIGNEZ
FL


BESTCHARGE
energy experts
powered by Petro-Center
300 kW
51%
fast charging system
for electric vehicle

La stratégie de Petro-Center ne se limite pas à l'installation d'infrastructures. L'entreprise a développé un véritable écosystème intégrant la gestion opérationnelle des bornes, les systèmes de facturation, une application mobile ainsi qu'une carte Fleet permettant d'accéder à quelque 950 000 points de recharge à travers l'Europe.

À côté des bornes déployées dans les stations-service, le groupe accompagne également des partenaires publics et privés dans l'installation et l'exploitation de bornes de recharge. Hôtels, communes ou entreprises peuvent ainsi s'appuyer sur l'expertise développée par Petro-Center pour accélérer leur propre transition énergétique.

Cette orientation représente un effort financier considérable. Au cours des dernières années, Petro-Center a investi une vingtaine de millions d'euros dans l'électromobilité, les infrastructures de recharge et le développement de solutions numériques destinées aux utilisateurs professionnels et particuliers. L'entreprise prépare déjà l'étape suivante : la recharge des poids lourds, un marché appelé à jouer un rôle déterminant dans la décarbonation du transport de marchandises.

L'entreprise travaille ainsi sur plusieurs projets destinés aux poids lourds électriques, dont un important investissement prévu en Belgique avec la création d'un « Truck Stop » à Habay. Un chantier d'envergure qui devrait démarrer encore cette année et qui illustre à la fois les opportunités et les défis de l'électrification, notamment en matière de raccordement aux réseaux et de disponibilité du foncier, surtout au Luxembourg.

Parallèlement, le groupe poursuit ses investissements dans les énergies renouvelables avec l'installation progressive de panneaux photovoltaïques sur l'ensemble de ses stations.

LA TECHNOLOGIE AU SERVICE DE NOUVEAUX USAGES

L'innovation chez Petro-Center va bien au-delà des infrastructures. Elle passe aussi par la digitalisation des services. Dans un marché particulièrement concurrentiel, le groupe a développé sa propre Fleet Card destinée aux clients professionnels. Celle-ci permet de centraliser les opérations de ravitaillement et de recharge tout en offrant un accès élargi à différents réseaux partenaires.

La même logique se retrouve dans l'application BestWash, qui permet aux utilisateurs de souscrire des abonnements, de gérer leurs lavages et d'accéder à des tarifs préférentiels depuis leur smartphone.

LE HVO, UNE RÉPONSE IMMÉDIATE AUX DÉFIS CLIMATIQUES

Si l'électrification constitue un axe majeur de la transition énergétique, Petro-Center estime qu'elle ne peut répondre à elle seule à l'ensemble des besoins de mobilité à court et moyen terme.

Pour certains usages, notamment dans le transport lourd, les services d'urgence ou les autocars longue distance, les alternatives électriques restent encore limitées en raison de contraintes techniques, opérationnelles ou économiques. C'est dans ce contexte que le groupe mise également sur le HVO100 (Hydrotreated Vegetable Oil), un diesel renouvelable produit à partir de déchets d'huiles végétales et de graisses animales recyclées.

Introduit en 2026 à la station Esso de Leudelange et disponible aussi en vrac, ce carburant permet de réduire d'au moins 85% les émissions de gaz à effet de serre sur l'ensemble de son cycle de vie par rapport au diesel conventionnel. Compatible avec de nombreux moteurs existants, il offre une solution immédiatement disponible pour diminuer l'empreinte carbone sans nécessiter de lourds investissements dans de nouveaux véhicules.

Pour Petro-Center, le HVO représente ainsi un carburant de transition particulièrement pertinent pour les flottes professionnelles. Il permet d'obtenir des réductions d'émissions significatives dès aujourd'hui, en attendant le déploiement à grande échelle d'autres technologies bas carbone. Une politique publique favorable visant à renforcer la compétitivité du HVO face au diesel conventionnel pourrait jouer un rôle déterminant pour en accélérer un usage plus généralisé.

UNE ENTREPRISE FAMILIALE TOURNÉE VERS L'AVENIR

Un quart de siècle après sa création, Petro-Center reste détenu à 100% par une famille luxembourgeoise. Sous la direction de Patrick Schnell, le groupe poursuit la dynamique impulsée par son fondateur : investir, anticiper les évolutions du marché et diversifier continuellement ses activités.

Une réussite construite sur une prise de risque initiale, nourrie par l'innovation permanente et portée par une même volonté depuis vingt-cinq ans : toujours avoir un temps d'avance.

Article :
LAURENCE KAYL
Responsable communication à la FEDIL
laurence.kayl@fedil.lu

Photos :
ANN SOPHIE LINDSTRÖM

Interview

PAT IVORY

*Director of EU and International Affairs at Ibec**

« Ultimately, all our efforts must focus on making sure that the EU becomes more competitive and remains open to business. »

As Ibec's Director of EU and International Affairs, you represent Irish business at a time when Europe is rethinking its competitiveness, resilience and place in the world. Ibec was also closely engaged with the Irish Government ahead of Ireland's Presidency of the Council of the EU, which gives you a particularly valuable perspective on what this Presidency can deliver. From your point of view, what would a successful Presidency look like for business?

A successful Presidency will drive forward an EU that is more competitive, resilient, innovative, simplified, focused, ambitious and outward-looking. We must champion a rules-based international trading system and maintain close dialogue with key partners in Washington DC and London while simultaneously pursuing new trading alliances.

Advancing the regulatory simplification agenda is vital to enhance productivity, foster innovation and reduce compliance costs for enterprise. We need to see the delivery of comprehensive omnibus packages across digital and environmental areas to substantial reduce administrative burdens and unleash business potential.

We must demonstrate a robust commitment to Single Market integration and advance the savings and investment union to unlock cross-border private capital for scaling businesses and critical infrastructure. One area of potential contention is the Industrial Accelerator Act. For Ireland and many other EU Member States the ability to participate in global supply chains, attract foreign direct investment and compete on open markets is critical. Domestic subsidy races and protectionist procurement mandates represent a dangerous economic pivot, with short term gains being offset by negative impacts on medium to long term growth rates.

Ireland and Luxembourg are both small, open economies whose prosperity depends heavily on the Single Market, international trade, investment and regulatory predictability. This is why our organisations place strong emphasis on strengthening the Single Market and advancing regulatory simplification. There has been no shortage of reports, strategies, political declarations and promising proposals, but in several areas concrete progress still feels too slow for businesses. Where do you think the Irish Presidency should focus its efforts to reduce fragmentation, improve implementation and ensure more uniform transposition of EU rules, so that simplification becomes a reality for companies?

The Irish government has come out strongly on its commitment to advancing practical action to enhance productivity, with a focus that closely mirrors the recommendations set out in the Mario Draghi report. A major focus of the Irish Presidency should be on making real progress on the comprehensive omnibus packages and getting as many of them over the line as possible. To meaningfully develop the Single Market, efforts need to be directed at addressing the terrible 10 barriers that continue to fragment the free movement of goods, services, labour and capital. We need to move beyond promising proposals by achieving greater harmonisation and uniform transposition of Single Market rules, while committing to shared responsibility for application and enforcement so that simplification becomes a reality for companies. Ultimately, all these efforts must focus on making sure that the EU becomes more competitive and remains open to business. It is also important to ensure quality and consistency in the application of the Better Regulation principles, such as 'one in, one out' and pre-legislative competitiveness checks.

During and beyond its Presidency, Ireland has an opportunity to reinforce the competitiveness and Single Market agenda by chairing the High-Level Group on Competitiveness and Growth for 18 months, the Council's Working Party on Competitiveness and Growth, and all subgroups of the working party.

* Ibec is Ireland's largest lobby and business representative group.

Looking beyond the Single Market, today's more fragmented geopolitical environment is pushing the EU to strengthen its economic security and industrial capacity. For economies like ours, which depend so much on openness, what is your view on "open strategic autonomy"? How can Europe diversify its trade and investment partnerships while remaining outward-looking and avoiding protectionist reflexes?

Effective strategic autonomy must include a firm commitment to openness. Open and rules-based trade is critical for maintaining competitive and sustainable Irish and European economies. While Europe needs to strengthen its industrial base to reduce exposure to risks, this must be done intelligently and selectively, balancing openness with economic security to avoid introducing measures that restrict trade and investment. With 85 percent of future economic growth predicted to take place outside of Europe, a proactive and outward-looking common trade policy remains one of our most powerful assets.

We need to be careful that European preference criteria, as proposed in the Industrial Accelerator Act, do not cut us off from future levers of growth. Preference criteria should be narrowly focused on real security threats and our approach should be 'Make with Europe' rather than 'Make in Europe'. A pivot towards protectionist policies will damage the resilience and competitiveness of the EU.

To diversify our partnerships, we need to continue advancing and supporting new free trade agreements. We should accelerate FTA implementation and negotiations, for example with the Philippines and Indonesia, to further diversify market opportunities for European business. The provisional application of trade agreements, such the EU-Mercosur agreement. offer significant opportunities in a range of sectors. This is evidenced by the experience of the EU-Canada agreement, the success and ratification of which will a focus during the Irish Presidency.

Beyond traditional free trade agreements, we should continue to develop bilateral partnerships focusing on critical raw materials and digital trade rules.

Ireland has a particularly close relationship with both the United States and the United Kingdom, shaped by deep historical, cultural and economic ties. On the US side, you also chair BusinessEurope's United States Network. The transatlantic relationship remains one of Europe's most important economic partnerships, while also being increasingly exposed to trade tensions, tariffs and geopolitical uncertainty. How should the EU strengthen cooperation with the US on trade, investment and global challenges, while remaining united in defending its economic interests?

The full implementation of the EU-US Joint Framework Agreement, should facilitate a return to a more stable relationship with the US, bringing tariffs on EU goods back to the agreed all-inclusive 15% maximum. The European Commission and USTR (United States Trade Representative) should work together to reduce the cost of transatlantic trade. The deal safeguards European interests, while ensuring the EU respects its commitments under the Turnberry agreement. The expectation is also that broader bilateral discussions on critical issues such as steel derivatives, tariff exemptions and resolving ongoing USTR investigations, can now see meaningful progress. We should focus on tackling shared global challenges and fostering closer cooperation. This can be done through advancing channels for dialogue like the Critical Raw Materials

Memorandum of Understanding, the ‘Steel ring-fencing’ agreement and the EU-US Digital Dialogue. Our priority must be finding ways to eliminate tariffs and non-tariff barriers wherever possible instead of increasing duties.

The transatlantic relationship remains one of central economic importance for both the Irish and European business community. Ireland has traditionally acted as a strong interlocutor in this dynamic and the Ireland’s EU presidency is an opportunity to carefully balance and advance these crucial transatlantic ties. The EU must continue to champion a rules-based international trading system.

Turning to the UK, Ireland remains deeply connected with its closest neighbour and key trading partner. In the post-Brexit context, where do you see the main opportunities to strengthen EU-UK cooperation, and what role can Ireland play in that conversation, particularly when it comes to Northern Ireland and cross-border economic links on the island of Ireland?

The EU-UK relationship is another area of importance, not only for Irish business but for many businesses across the EU. It is important that we delicately balance the post-Brexit EU-UK relationship while maintaining close dialogue with London. The 2026 review of the Trade and Cooperation Agreement presents a significant opportunity to build closer economic relations with the EU's third-largest trading partner and address regulatory divergence. The upcoming EU-UK Summit, postponed following Prime Minister Keir Starmer’s resignation announcement is expected to provide further momentum to the post-Brexit reset in bilateral relations. Chief among these is the Sanitary and Phytosanitary (SPS) Agreement, already partially agreed. Discussions will also focus on the establishment of an emissions trading system enabling UK alignment with EU carbon pricing mechanisms. Made with Europe provisions and a steel alliance could also form part of discussions.

When it comes to Northern Ireland, the EU must be sensitive to the all-island economy and systematically integrate Northern Ireland's unique post-Windsor Framework position into EU policymaking. We need practical solutions for complex all-island supply chains, such as those operating across the border in the dairy, alcohol, and retail sectors. An example of these complexities can be seen in the UK and EU’s new steel measures, where, in some scenarios, products being imported into Northern Ireland are effectively exposed to charges under both systems.

Digitalisation and AI are central to Europe’s competitiveness agenda. Our organisations call for a simpler and more coherent EU digital rulebook, greater AI adoption and innovation, and investment in key enablers such as compute infrastructure, networks and skills, while defending a smart approach to digital sovereignty. At the same time, the recent US decision affecting foreign access to some of Anthropic’s most advanced AI models has revived the debate on technological sovereignty and the need to reduce strategic dependencies. What is your view on this? Should Europe see it as a signal to build more autonomous AI capabilities, or rather as a reason to deepen cooperation with like-minded partners around trusted data flows, interoperability and clearer rules?

Europe must maintain an open and ambitious digital trade agenda combined with a smart approach to economic security and resilience. We can remain open to international cooperation with likeminded partners, while actively encouraging the creation of autonomous capacities across Europe. To ensure we are not entirely dependent on external models, Europe must enable complementary investments in compute infrastructure, digital connectivity, and energy networks. Funding must also be heavily targeted toward the research and innovation nexus, as well as digital and AI skills, which are the foundations of a thriving digitalised economy. The EU must focus on simplifying its digital rulebook to create an efficient, and coherent framework to unlock internal AI competitiveness. Moving forward, the current framework must be assessed with a high threshold for further legislation to avoid costs, confusion, and fragmentation for businesses.

Instead of turning inward, the EU must support trusted international data flows while maintaining adequate protections for privacy, intellectual property rights, source codes, algorithms, and trade secrets. We must actively work with likeminded international partners toward harmonised policy approaches and ensure the international rules-based order is upheld. As a European digital frontrunner, Ireland, working with likeminded Member States in the B9+ group, is positioned to bridge advanced digital nations and champion effective regulation. A practical step during the Irish Presidency will be convening an ambitious, international flagship AI Summit event in October to engage global policymakers, researchers, and business leaders to foster collaboration, showcase innovation, and drive digital adoption.

Security and defence are now central elements of Europe's policy debate. This is an especially interesting issue in the Irish context, given the country's open economy and tradition of neutrality. In its EU Presidency campaign, Ibec presents security and defence as pillars of a resilient Europe, emphasising the links between security, resilience and competitiveness. Could you explain this perspective? How can the EU security and defence agenda support dual-use innovation, cybersecurity, critical infrastructure protection and private investment, while remaining compatible with open markets?

The geopolitical shocks of recent years have confirmed that competitiveness cannot be separated from security. At Ibec, and working in collaboration with European business partners, we position security within a broader framework of resilience which serves as the essential foundation for long-term competitiveness. This framework navigates Europe towards policies that attract investment and stimulate growth by reducing systemic risk.

Neutrality should not prevent Ireland and Irish business from playing an active role in shaping a European approach to resilience that balances competitiveness and open markets with security and defence. This resilience must also be achieved through openness to further international cooperation and trade with likeminded partners, while encouraging capacities across Europe. Dual-use technologies, cybersecurity and critical infrastructure protection are the intersections where European competitiveness and security meet. The EU should ensure support for research, development and innovation in security and defence capabilities including dual-use technologies. This should include simpler cross-programme pathways for scaling firms across FP10, SAFE and the EDF.

For critical infrastructure protection, a key priority of the Irish Presidency must be to support initiatives at EU level which strengthen the protection and modernisation of critical infrastructure in collaboration with likeminded third countries. We must strengthen the protection of strategic assets like subsea cables and energy infrastructure by maximising the utility of the Connecting Europe Facility. To advance cybersecurity, we must ensure the EU supports public, private and academic partnerships to advance capability, skills, testing, standards and industrial preparedness. Access to capital for resilience, including defence and dual-use innovation, remains constrained. Unlocking private investment is essential to scale Europe's capabilities and increase the security of supply chains across the bloc.

IRISH – LUXEMBOURG EXCHANGE HIGHLIGHTS BUSINESS PRIORITIES FOR EUROPE

On 7 July 2026, FEDIL, together with H.E. Jean McDonald, Ambassador of Ireland to Luxembourg, hosted an exchange on the priorities of the Irish Presidency of the Council of the European Union.

We were delighted to welcome Pat Ivory and Neil Willoughby from Ibec, who brought the perspective of Irish business to a fruitful discussion with representatives of Luxembourg business associations and chambers, the European Commission, ministries, public agencies and other stakeholders.

The exchange provided a timely opportunity to discuss the Irish Presidency's priorities while sharing the expectations and concerns of companies operating in an increasingly challenging economic and geopolitical environment.

A clear message emerged: Europe must move from ambition to delivery. For businesses, this means simpler, clearer and more predictable rules — from reporting and labour policy to digital regulation. Key priorities included simplification, a deeper Single Market, the Savings and Investments Union, open trade and investment, and a green transition carried out with industry, not against it.

On the sidelines of the event, FEDIL and Ibec also met with representatives of the Ministry of Foreign and European Affairs to exchange views on international relations and trade policy. The day concluded with a reception generously hosted by Ambassador Jean McDonald, providing a fitting opportunity to continue the discussions in an informal setting.

focus

CS3D and the EU sustainability regulatory ecosystem: building an integrated compliance programme

EXECUTIVE SUMMARY

Due diligence is not a new concept. What the Corporate Sustainability Due Diligence Directive (CS3D)[1] introduces is a shift in its purpose: the obligation is no longer to protect organisations from external risk, but to ensure they do not create adverse risk for people and the planet. This carries legal weight, pecuniary penalties and commercial consequences extending well beyond formal scope. Whether directly in scope or operating in the chain of activities of an in-scope company, the considerations in this article are relevant.

CS3D is at the centre of the EU's regulatory shift. It requires in-scope companies to implement continuous risk-based due diligence from upstream raw material sourcing to downstream distribution, address human rights and environmental impacts, and cascade these obligations within their chain of activities.

The 2026 OECD Responsible Business Outlook[2] – the first global assessment of due diligence practices across the 10,000 largest listed companies released earlier this month – quantifies the gap CS3D is designed to close: 45% of practices reported relate to policies and management systems; under 20% relate to identifying or addressing adverse impacts, around half use human rights or environmental criteria to select suppliers, but fewer than 20% assess supplier risk against them, and roughly 70% of social audit programmes reach Tier 1 suppliers only – yet an estimated 78% of forced labour cases occur at Tier 2 and beyond.

CS3D is part of a deliberate regulatory ecosystem that includes the CSRD[3], the FLR[4], the EUDR[5], the EUBR[6], the CMR[7], the CRMA[8], the REACH[9], the EU Taxonomy[10], and the Whistleblower Directive[11], among others.

Treating each obligation as a silo leads to unnecessary duplication of effort. Designing a programme around their common features, with one risk map, one complaints procedure and one monitoring framework that feed multiple regulatory outputs, can be more effective and cost-efficient.

The core of CS3D is a structured due diligence process: embed due diligence into policies and governance; identify and assess adverse impacts across chain of activities; prioritise and take action; provide remediation where harm has occurred; engage with stakeholders throughout; maintain a complaint mechanism; monitor effectiveness; and communicate publicly. These obligations are anchored in a defined list of international human rights and environmental standards set out in the Directive's Annex.

[1] Directive (EU) 2024/1760, as amended by Directive (EU) 2026/470 (Omnibus I)
[2] OECD (2026), OECD Responsible Business Outlook 2026: Making Commitments Count
[3] Directive (EU) 2022/2464; Corporate Sustainability Reporting Directive
[4] Regulation (EU) 2024/3015; Forced Labour Regulation
[5] Regulation (EU) 2023/1115; EU Deforestation Regulation
[6] Regulation (EU) 2023/1542; EU Batteries Regulation
[7] Regulation (EU) 2017/821; Conflict Minerals Regulation
[8] Regulation (EU) 2024/1252; Critical Raw Materials Act
[9] Regulation (EC) No 1907/2006; Registration, Evaluation, Authorisation and Restriction of Chemicals
[10] Regulation (EU) 2020/852; EU Taxonomy Regulation
[11] Regulation (EU) 2019/1937; Whistleblower Directive

1.INTRODUCTION: ESG DUE DILIGENCE AND THE REGULATORY ECOSYSTEM

ESG due diligence focuses on environmental, social, and governance risks and impacts. It takes different forms: transactional (M&A, investments, partnerships, where ESG risk informs valuation and deal structuring); portfolio monitoring (ESG screening and integration into financial decisions); or regulatory compliance-driven, where companies must by law identify and manage adverse human rights and environmental impacts across their value chains. CS3D falls in this third category.

Over the past decade, the EU has built a sustainability regulatory architecture. The NFRD[12] required large public-interest entities to disclose non-financial information; the CSRD expanded those requirements, introducing mandatory sustainability reporting under the European Sustainability Reporting Standards (ESRS) and the SFRD[13] and the EU Taxonomy extended sustainability obligations into financial markets. CS3D built on the UNGP, the OECD Guidelines and the ILO Tripartite[14] to make due diligence a legal obligation rather than a voluntary commitment.

These frameworks are designed to interconnect as a regulatory ecosystem that can be read in layers: companies must identify impacts and risks and **act** (CS3D and sector-specific due diligence regulations), **report** on how they act with regard to their material impacts, risks and opportunities (CSRD) and **effectively communicate** (greenwashing regulations), ensure **investments** are sustainability-aligned (SFDR, EU Taxonomy) and that **projects and products** meet sustainable objectives, and **protect** those who report wrongdoing (the Whistleblower Directive).

Each instrument retains its own scope and requirements. A well-designed CS3D programme provides a solid foundation adaptable to multiple compliance targets, generating the data, documentation, and evidence that feeds into CSRD disclosures and demonstrates alignment with EU Taxonomy minimum safeguards. For out-of-scope companies, value chain pressure for traceability may drive voluntary alignment with these principles.

The EU legislative initiative in February 2022 was triggered by fragmentation from divergent national due diligence laws: France had enacted the *Loi de Vigilance* (2017); Germany, the *LkSG* (2021), and the Netherlands, Belgium and Austria had advanced draft legislation, each with different scope, thresholds and substantive requirements. Recital 7 of CS3D identifies this as the internal market justification for EU action: divergent national regimes imposed unequal compliance costs and risked distorting competition.

CS3D aims to harmonise that landscape and restore a level playing field. Companies under existing national laws will need to assess how CS3D complements or, where Article 4(1) maximum harmonisation applies, supersedes their existing obligations. Furthermore, under Article 4(2), Member States may adopt more stringent or more specific provisions in areas outside those core articles, including in relation to specific products, services, or situations.

No Luxembourg implementing bill has been introduced as of July 2026. The first draft is not expected before the end of 2026 or early 2027, against an implementation deadline of 26 July 2028 and an application date of 26 July 2029. Luxembourg companies should monitor the designation of the competent supervisory authority, which must be communicated to the EU Commission (EC) by 26 July 2028, while preparing for national implementing measures.

[12] Directive 2014/95/EU; Non-Financial Reporting Directive

[13] Regulation (EU) 2019/2088; Sustainable Finance Disclosure Regulation

[14] International Labour Organization's Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy

2. OVERVIEW OF CS3D'S MAIN ELEMENTS

2.1 Scope and timeline

Following the Omnibus I amendments, CS3D applies to two principal categories of company, subject to a two-consecutive-financial-year condition:

- **EU companies** meeting one of the following:

i. more than 5,000 employees on average and net worldwide turnover exceeding EUR 1.5 billion

ii. being the ultimate parent of a group exceeding those thresholds on a consolidated basis

iii. being a company or ultimate parent acting as a franchisor or licensor, generating royalties exceeding EUR 75 million in the EU and having net worldwide turnover exceeding EUR 275 million

- **Third-country companies**

i. meeting equivalent thresholds by reference to EU net turnover: more than EUR 1.5 billion generated in the EU in the preceding financial year;

ii. ultimate parents of groups exceeding those thresholds

iii. being a franchisor or licensor generating royalties exceeding EUR 75 million in the EU and having EU net turnover exceeding EUR 275 million

Holding companies whose primary function is owning stakes in operational subsidiaries, without taking management or financial decisions affecting the group, may apply to the competent supervisory authority to be relieved of the CS3D obligations directly, on the condition that it designates one of its EU-established subsidiaries to fulfil those obligations on its behalf. The parent company remains jointly liable with the designated subsidiary for any failure to comply.

The current timeline is as follows:

- 26 July 2027: Deadline for EC guidelines on CS3D (EC Guidelines) and guidance on voluntary model contractual clauses.
- 26 July 2028: Member State implementation deadline.
- 31 March 2029: Deadline for EC delegated acts specifying the content of the annual communication.
- 26 July 2029: Application date. The full due diligence obligations apply to in-scope companies.
- 1 January 2030: The annual communication obligation applies for financial years starting on or after that date.
- 1 January 2031: Annual statements must be submitted to ESAP.

The window to the 2029 application date is shorter than it appears. Building a due diligence programme across a global chain of activities – from supply chain mapping and risk assessment to policy development and data infrastructure– takes time. Companies using this period for readiness and gap assessments will be better positioned.

2.2 Eight obligations: what CS3D actually requires

CS3D's due diligence process consists of eight interconnected obligations. Each is continuous and risk-based, not a one-off audit:

- **Integrate due diligence into policies and risk management**: adopt a due diligence policy covering code of conduct, implementation, and verification, applicable to subsidiaries and direct and indirect business partners, developed in consultation with employees and reviewed at least every 24 months.

- **Identify and assess adverse impacts**: a two-stage process – scoping using reasonably available information, followed by in-depth assessment of high-risk areas. Information requests to partners are permitted only where necessary and are restricted for partners with fewer than 5,000 employees; industry tools and third-party reports can substitute.

- **Prioritise adverse impacts:** where simultaneous action is not feasible, prioritise by severity and likelihood. A documented prioritisation rationale can protect against penalties for impacts not yet addressed.

- **Prevent potential adverse impacts:** take proportionate measures to prevent or mitigate identified risks, using prevention action plans with KPIs and timelines, contractual assurances, financial and operational adjustments, and targeted SME support.

- **Bring actual adverse impacts to an end**: act through corrective action plans, contractual assurances, and purchasing practice adjustments. Suspension of a business relationship is a last resort, requiring assessment of whether disengagement would cause more harm than it prevents.

- **Provide remediation**: where the company caused or jointly caused an actual adverse impact, it must restore affected persons, communities, or the environment as far as possible to their pre-impact state. Where the impact is caused solely by a business partner, remediation is voluntary, though the company may use its influence to encourage it.

- **Engage meaningfully with stakeholders at four stages**: identifying and assessing impacts; developing standard action plans; developing enhanced plans as a last resort; and adopting remediation measures. Industry initiatives supplement but cannot replace direct engagement with employees and their representatives.

- **Complaints procedure, notification mechanism, monitoring, and communication**: two legally distinct instruments are required: a formal complaints procedure with real procedural weight, open to affected persons, workers' representatives, and civil society; and a separate notification mechanism allowing anyone to raise concerns anonymously or confidentially. Together they function as an early-warning risk intelligence channel, surfacing issues that may never reach the formal procedure.

2.3 Chain of activities: what's in scope?

CS3D's obligations extend across the company's chain of activities to cover both upstream and downstream operations.

- **Upstream**: the activities of business partners related to the production of goods or provision of services, including design, extraction, sourcing, manufacture, transport, and storage of raw materials and inputs.

- **Downstream**: activities of business partners related to distribution, transport, and storage of the company's products, but only where these are performed for or on behalf of the company. The exclusion applies to distribution, transport and storage of products subject to export controls under Regulation (EU) 2021/821 or to export controls relating to weapons, munitions, or war materials, once the export of the product has been authorised.

In Luxembourg, the companies most likely to be in scope are large industrial and manufacturing groups, logistics operators, and multinationals with significant EU operations. Luxembourg's financial sector may also meet the thresholds, but the chain-of-activities definition limits their obligations to their own operations and upstream procurement, not to investment portfolios or loan books. The obligations are narrower, but they are not negligible.

Direct business partners (those with a commercial agreement with the company) and indirect business partners (those performing operations related to the company's products or services without a direct commercial link) are in scope. However, the tools available differ: for direct partners, contractual assurances are the primary mechanism; for indirect partners, companies may seek contractual assurances only where direct measures have proved insufficient. Identifying indirect business partners is significantly more difficult than the CS3D implies.

Company input anticipated in the EC Guidelines consultation (open until 24 July 2026) is expected to confirm that no automated tool maps indirect partners reliably at scale. The most effective mechanism is a contractual flow-down requirement obliging Tier 1 partners to disclose their own upstream relationships as a condition of supply.

2.4 Impacts of Annex I

CS3D anchors its due diligence requirements to a specific set of rights and prohibitions listed in its Annex, which functions as both a constraint and a clarification.

Part I covers human rights, drawing on 16 rights and prohibitions from international instruments. The groupings below illustrate principal supply-chain risks and are not exhaustive. Refer to the full Annex for the complete list:

- **Labour rights**: forced labour, child labour, the right to freedom of association and collective bargaining, equal remuneration and non-discrimination, and the right to just and favourable conditions of work and an adequate living wage. Relevant in manufacturing and agriculture, among others.

- **Physical integrity and personal security**: the right to life, the prohibition of torture and cruel, inhuman or degrading treatment, and the right to liberty and security. These address risks from private security forces, unlawful detention of workers and exploitation of migrant workers in high-risk sectors.

- **Land rights and livelihoods**: the right of individuals, communities and indigenous peoples not to be unlawfully deprived of lands, forests and waters that secure their livelihood. Relevant for extractive industries, agribusiness, and forestry supply chains.

- **Environmental rights and health**: the prohibition on causing measurable environmental degradation that impairs access to food, water or sanitation, damages health or safety, or adversely affects ecosystems.

Part II covers environmental obligations derived from 16 prohibitions and obligations from approximately 11 international environmental instruments and protocols:

- **Biodiversity and ecosystems:** the Convention on Biological Diversity, including obligations under the Cartagena Protocol and the Nagoya Protocol. Relevant for pharmaceuticals, cosmetics, agriculture and sectors relying on biological resources.

- **Endangered species and wildlife trade**: the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). Relevant for companies in food, fashion, pharmaceuticals and luxury goods sectors.

- **Hazardous substances and waste**: the Minamata Convention, the Stockholm Convention, the Rotterdam Convention, the Montreal Protocol, and the Basel Convention. Relevant across manufacturing, electronics, chemicals and mining.

- **Marine and water environments**: MARPOL 73/78 and UNCLOS. Relevant for shipping, fisheries and offshore operations.

- **Natural heritage and wetlands**: the World Heritage Convention and the Ramsar Convention. Relevant for infrastructure, construction and extractive industries operating in or near sensitive natural sites.

Annex I defines the risk universe, telling companies what kinds of impact may constitute an adverse impact triggering their obligations. The risk-based nature of the due diligence process then determines how deeply to investigate, based on where those impacts are most likely to occur and most severe in the company's specific chain of activities.

2.5 Enforcement and civil liability

Member States must designate supervisory authorities under CS3D. For EU companies, the competent authority is that of the Member State of the registered office; for third-country companies, the competent authority is that of the Member State in which the company has a branch. Where the company has no branch in any Member State or has branches in several different Member States, competence falls to the supervisory authority of the Member State in which the company generated the highest net turnover in the EU in the financial year preceding the last one.

Supervisory authorities have broad investigative powers, including the right to order cessation of infringements, impose penalties and adopt interim measures for imminent risk of severe and irreparable harm.

The maximum pecuniary penalty is 3% of the company's net worldwide turnover in the financial year preceding the penalty decision or, in the case of in-scope ultimate parent companies of groups, 3% of the net consolidated worldwide turnover of the ultimate parent company in the same reference year. Penalty decisions must be published and remain publicly accessible for at least five years. The EC, in collaboration with Member States, will issue guidelines to help supervisory authorities determine the level of penalties.

Member States must ensure that limitation periods are at least five years and do not begin before the infringement has ceased. The claimant must also know, or be reasonably expected to know, cumulatively: (i) the behaviour and the fact that it constitutes an infringement; (ii) the fact that the infringement caused harm to them; and (iii) the identity of the infringer. Where damage was caused jointly by the company and its subsidiary or a direct or indirect business partner, they are jointly and severally liable, without prejudice to national rules on the conditions of joint and several liability and rights of recourse. Protections provided under the EU Whistleblowing Directive apply to breaches of CS3D.

Under Luxembourg law, directors owe a duty of care assessed against the standard of the reasonably prudent and competent director – an obligation of means, not of result. Fault requires proof that an error was made that a normally prudent director would not have made; mere failure to achieve a desired outcome does not suffice. Breach of a regulatory norm can ground a civil liability claim by individuals harmed, given that rules enacted in the general interest also protect private parties. Once CS3D applies, directors of in-scope companies will face binding due diligence obligations: a total failure to implement the required measures is likely to constitute misconduct in management.

The implementing legislation will also need to designate a competent supervisory authority and determine how CS3D's civil liability regime, which requires national law to afford victims a right to full compensation with a minimum five-year limitation period, interacts with the existing Luxembourg tort law framework under the Civil Code.

Directors of in-scope companies should therefore not take the deletion of Article 22 by Omnibus I to mean that CS3D is a management-level compliance matter that does not require board engagement. The risk exposure is real: it runs through multiple legal channels and is material.

3. OPERATIONAL CONSIDERATIONS: BUILDING A PROGRAMME THAT WORKS

3.1 Start with a gap analysis

Before launching a CS3D implementation programme, every company should assess its readiness. Many already have due diligence elements in place – supplier codes of conduct, human rights policies, environmental management systems, whistleblower procedures or audit programmes. The question is whether these are aligned with CS3D's specific requirements, cover the right scope, and generate the evidence expected by a supervisory authority.

A structured gap analysis maps existing practices against each of CS3D's eight obligations, identifies the regulatory perimeter, assesses compliance against related regulations, and provides a starting point for remediation. Early action avoids the costly mistake of building from scratch when key building blocks already exist. For companies that have completed a double materiality assessment (DMA) under CSRD, cross-referencing that output against the CS3D risk map is a useful additional step. OECD analysis of 2025 CSRD disclosures found that the share of companies reporting a significant negative impact consistently exceeds the share treating that issue as a material financial risk – the gap is largest for workers in the value chain (37 percentage points) and water and marine resources (35 percentage points). The adverse impacts most likely to surface in an Annex I assessment are precisely those historically excluded from the financial risk framework.

3.2 Risk mapping: understanding the business model

CS3D's risk identification methodology is not a compliance checklist.

It is a structured inquiry into where Annex I impacts are most likely to occur and be most severe within a company's business model and supply chain. Done well, it forces companies to ask questions they should already be asking: where do our materials come from? Who do we buy from, who do they buy from and what are the working conditions? In which geographies do we operate and what does the rule of law look like there?

The scoping exercise is permitted to rely on reasonably available information, meaning that companies do not need to contact every supplier. Public risk databases, sector intelligence, industry multi-stakeholder initiatives, and the company's own procurement experience count as valid inputs. Recital 39 of Omnibus I clarifies that companies are required to scope general areas, not to systematically identify adverse impacts at entity level.

The in-depth assessment uses the scoping output to focus investigation on where risk is concentrated. Companies may use digital solutions, industry initiatives and third-party verification. Where information is needed from business partners, CS3D limits the ability to demand it: information may only be requested where necessary, and, for partners with fewer than 5,000 employees, only where it cannot be obtained by other means. This is a significant protection for smaller suppliers with direct impacts on how companies design their supply chain questionnaires.

State-imposed forced labour – where the practice arises from national laws or policies rather than from private actors – requires a distinct approach. Traditional on-site audits are unreliable in these contexts: the EC Guidelines on the FLR confirm that assessments must instead draw on desktop research, reports from international organisations and credible civil society data. A scoping exercise anchored in supplier self-assessment risks being structurally blind to it.

The risk map underpins the prioritisation exercise. Not all adverse impacts are weighted equally. CS3D requires prioritisation by severity and likelihood, and explicitly provides that focusing on more severe impacts while deferring less significant ones will not attract penalties. A company that documents its rationale clearly – showing it addressed the highest risks first – is in a far stronger position with supervisory authorities. On indicator design, company submissions anticipated in the EC CS3D Guidelines consultation are expected to show that the most effective sets combine human rights and labour indicators with environmental indicators on a single platform, require documentation rather than self-declaration, and are cross-referenced against the ESRS indicator framework so that the same dataset serves both the CS3D risk assessment and CSRD reporting.

3.3 Supply chain contractual architecture: build smart, not heavy

CS3D's primary mechanism for extending obligations into the supply chain is the contractual assurance, a commitment from business partners to comply with the company's code of conduct and, where relevant, its prevention or corrective action plans. The Directive is also explicit that the contractual architecture must be fair, reasonable and proportionate, particularly where business partners are SMEs.

Several principles should guide the design of a supplier contractual framework:

- **Risk-proportionate coverage**: not every supplier requires the same level of contractual engagement. A Tier 1 supplier of raw materials from a high-risk jurisdiction warrants more intensive contractual requirements and verification than a Tier 2 service provider in a low-risk geography. The risk map drives the contractual architecture, not the other way around.

- **Code of conduct and supplier code grounded in Annex I:** the code must reflect CS3D's normative framework of the rights and prohibitions in Annex I in concrete, sector-specific behavioural expectations.

- **Verification without over-burden**: contractual assurances must be accompanied by appropriate verification that is risk-proportionate and, where possible, consolidated through industry schemes or multi-stakeholder initiatives to avoid duplicative audits. Where SME suppliers are subject to third-party verification, the cost must be borne by the company. The evidence base supports a deliberate weighting towards collaboration over compliance. OECD research finds that investment in supplier capabilities is more consistently associated with sustained improvements in working conditions than codes of conduct, auditing and certification schemes alone, some of which have been shown to have limited effects on worker empowerment. Audit and assurance are complements to supplier support, not a substitute for it.

- **Support for SME business partners**: companies should offer targeted support where compliance with the code of conduct or action plan would jeopardise the SME's viability. Company input anticipated in the EC Guidelines consultation (open until 24 July 2026) is expected to identify a systemic problem: SMEs simultaneously receiving multiple inconsistent information requests from different in-scope buyers, each applying different frameworks and terminology. Companies can reduce this burden by standardising requests against the Annex I categories, accepting third-party verification already provided to other buyers, and participating in sector initiatives that pool the due diligence effort.

- **Responsible disengagement as a last resort**: the suspension provisions are a last resort. Before suspending, companies must assess whether the adverse impacts of suspension would outweigh the harm that cannot be mitigated. Where a company elects to continue a relationship despite identified adverse impacts supervisory authorities will reasonably expect contemporaneous documentation of the comparison made, the improvement milestones set and the conditions under which continuation would no longer be justifiable.

3.4 Complaints procedure and notification mechanism: from compliance requirement to strategic tool

CS3D establishes two distinct instruments. The complaints procedure is an operational-level channel open to employees, value chain workers, affected communities, civil society organisations and trade unions, covering actual or potential adverse impacts. Complainants have follow-up rights, the right to meet with company representatives and are entitled to a written justification if their complaint is deemed unfounded. The notification mechanism allows anyone to raise concerns anonymously or confidentially, without triggering formal procedural obligations. It acts as an early-warning system – a channel for reports that may never surface through the formal complaints route. When well designed, the instruments function together as a primary risk intelligence tool, raising gaps that the risk mapping exercise may have missed.

A single, well-designed complaints procedure satisfies, alongside CS3D requirements, several other instruments:

- **EU Taxonomy minimum safeguards**: aligns with the OECD Guidelines and UN Guiding Principles on Business and Human Rights, which require operational-level complaints procedures.

- **The Whistleblower Directive**: secure, confidential reporting channels and anti-retaliation protections for persons reporting breaches of EU law.

- **CSRD / ESRS**: several ESRS standards require disclosure of impacts identified, grievances and complaints, remediation processes, and corrective measures, making the mechanism a direct input into sustainability reporting.

- **The EUBT**: mandatory complaints procedure and early-warning risk-awareness system for battery supply chains as part of the operator's due diligence obligations.

- **The CMR**: requires that due diligence schemes incorporate complaints procedure align with OECD standard as a condition of recognition.

Beyond their multi-compliance value, these mechanisms serve a core governance function. A system that collects and categorises complaints by ESG topic – aligned with Annex I and CSRD categories – enables companies to establish which adverse impacts are occurring in practice, assess their severity and frequency, escalate material issues to the appropriate governance level, and provide remedy. It also satisfies the EUBR's mandatory grievance and early-warning risk-awareness system for battery supply chains, and the CMR's requirement that recognised due diligence schemes incorporate grievance mechanisms. Treated as a risk intelligence tool rather than a formal complaints box, it becomes a core element of the CS3D's monitoring obligation.

3.5 Governance: accountability without bureaucracy

CS3D demands cross-functional governance: the risk identification exercise requires operational knowledge from procurement, legal/compliance and supply chain; the complaints procedure requires HR and compliance involvement; and monitoring requires data from across the business.

The following governance design principles are worth emphasising:

- **Clear accountability at board and management level:** directors of in-scope companies face reputational, regulatory, and financial exposure from non-compliance. Boards should have sufficient understanding of the due diligence framework to discharge meaningful oversight, whether from internal experts or external advisors.

- **Cross-functional ownership**: a cross-functional due diligence committee or steering group drawing on different departments is the natural home for CS3D programme ownership. This group oversees the annual due diligence process, escalates material findings to board level and ensures integration across regulatory workstreams without interfering in previously established tool or process ownership.

- **Integration with procurement processes**: due diligence cannot be effective unless it is built into all stages of the procurement life cycle. Risk criteria informed by the Annex I framework should be built into supplier questionnaires, approval processes and contract templates. KPIs for supplier sustainability performance belong in procurement scorecards.

- **Proportionate data infrastructure**: the monitoring obligation requires periodic, qualitative and quantitative assessment of due diligence effectiveness, which requires data. This means adapting existing enterprise resource planning or supplier management platforms or looking into the growing market of purpose-built supply chain due diligence solutions.

- **Training and culture**: training on the CS3D framework, the Annex I standards, the company's due diligence policy, and the available tools is not optional. Teams that understand the programme will implement it more effectively.

3.6 Leveraging CS3D across the EU sustainability compliance ecosystem

CS3D sits at the centre of a deliberate regulatory ecosystem, and almost none of the work it requires is new: many elements are already required in similar form by other regulations that apply to the same companies operating in the same supply chains. One qualification applies: CS3D sets the floor, not the ceiling. EUDR and the EUBR override CS3D where they impose stricter or more specific due diligence obligations for particular products. The FLR operates on a different legal logic: it imposes a product prohibition with an obligation of result and runs in parallel to CS3D instead of displacing it. Compliance with CS3D does not satisfy them.

The points of interconnection centre on four themes.

- **One chain map, many regulatory outputs**. CS3D requires that companies map their chain of activities. That same map could be a starting point for the CSRD's DMA and the ESRS value chain disclosure requirements; the EUDR's supply chain traceability and geolocation obligations and the FLR's identification of product suppliers at the steps of the supply chain closest to forced labour risk. The EUBR and the CMR each require supply chain traceability systems for their respective raw material categories. The underlying exercise is similar for all: know, document and demonstrate the supply chain.

- **One risk assessment methodology, four frameworks.** CS3D's risk identification and prioritisation methodology closely mirrors the DMA framework under CSRD. The EUBR's risk management obligations follow the same OECD-based logic for conflict-affected and high-risk areas. The CMR requires risk-proportionate due diligence using the same OECD Due Diligence Guidance that CS3D references. The FLR directs enforcement towards economic operators based on two distinct criteria: proximity to the stage of production where forced labour is suspected, and leverage, i.e. the ability to effect change in the practices of the entity causing the harm. This targeting logic differs from CS3D's severity-and-likelihood prioritisation and may point to different actors within the same supply chain.

- **One complaints procedure, multiple compliance boxes ticked**. A well-designed mechanism simultaneously satisfies CS3D Article 14, the EU Taxonomy minimum safeguards, the Whistleblower Directive, the EUBR, the CMR, and ESRS disclosures. This is no coincidence, as every instrument is anchored to the same OECD and UN international standards.

- **One disclosure infrastructure, consolidated reporting**. CS3D's annual due diligence statement is, for companies also subject to CSRD, not a separate publication, it is embedded in the CSRD sustainability report. The EUBR requires an equivalent annual public report on battery due diligence practices. The FLR requires operators to provide supply chain information to authorities on request. The underlying data is similar for all: what is in the supply chain, what risks were identified, what action was taken and what were the outcomes?

One limitation of the integrated approach must be stated directly: CS3D compliance does not create a safe harbour under the other due diligence obligations. The EC Guidelines on the FLR (June 2026) confirm that CS3D due diligence documentation is relevant evidence during an FLR investigation, and that companies may submit it in response to authorities' information requests, which will cover actions taken to identify, prevent, mitigate or remediate forced labour risks – a category to which CS3D due diligence documentation is directly relevant – but relevance as evidence is not the same as protection from enforcement.

4. CONCLUSIONS

CS3D reach extends beyond companies in scope. Any business operating somewhere in the chain of activities of an in-scope company will feel the practical effect of these obligations through contractual assurances, codes of conduct, supplier questionnaires, audits, and corrective action plans. The core message of the Directive is simple: companies of sufficient size and influence cannot be indifferent to what happens in their chains of activities, nor can the businesses that make up these chains.

Several conclusions stand out:

1. CS3D is about understanding the business model. The scoping and in-depth assessment requirements are not a compliance audit to outsource to a consultant every five years. They are a structured task for identifying where risks are greatest in the company's specific supply chain and operations. Companies that take this seriously will gain a clearer understanding of their operational vulnerabilities, which has value beyond regulatory compliance. For companies outside formal scope, the same logic applies in reverse: understanding where you sit in your customers' and partners' chains of activities, and what their due diligence programmes will require of you, is a commercial and reputational necessity.

2. An integrated approach saves money and produces better results. The connection between CS3D and other frameworks is deep and genuine. The chain of activities map, the complaints procedure, the monitoring framework and the stakeholder engagement strategy all serve multiple regulatory instruments at once. Building a programme around these points in common allows companies to achieve multi-compliance at a lower cost and with a more coherent and defensible result. For companies outside CS3D's direct scope, many of these same instruments may still apply.

3. The Annex I framework defines the standard against which customers' codes of conduct and contractual assurances will be built. These rights and prohibitions are the starting point for anticipating what in-scope buyers will require of them– the risk-based process determines where they will focus, proportionate to where adverse impacts are most likely and most severe in their specific supply chain.

4. Three years to application, with EC Guidelines not arriving until 2027, is a narrower window than it appears. Those that begin a gap assessment now, understand where they stand against CS3D's requirements and related regulations, and use the preparation period to build their programme systematically will be better positioned than those that wait. Pressure starts early: customers and business partners conducting their own scoping exercises and in-depth assessments will begin requesting information, contractual commitments, and verification evidence well before the 2029 application date. Preparing now is prudent, not premature.

5. Civil liability has not disappeared, nor has reputational risk diminished, but neither is confined to companies within formal scope. National civil liability, with minimum five-year limitation periods and a right to full compensation, remains available to victims of adverse impacts. Penalties of up to 3% of worldwide turnover, published and publicly accessible for five years, are a significant deterrent. This enforcement pressure will cascade through the supply chain, as in-scope companies demand traceability. Where in-scope companies face liability for harms caused jointly with a business partner, that liability is joint and several.

Done well, CS3D reshapes the standards that govern responsible business across the supply chain. The most successful companies will treat CS3D as responsible business, not a regulatory obstacle, and invest in lasting compliance.

5. PRACTICAL INSIGHTS FROM COMPANIES

5.1 How to approach a CS3D gap assessment

Insights from companies show that a gap assessment is the right starting point for CS3D readiness: a proactive approach produces a more coherent, defensible and cost-effective programme.

The gap assessment is a structured readiness exercise that indicates where a company stands against each of the eight CS3D obligations and what work remains. The assessment follows four phases, each building on the last:

- **Step 1:** Identify and prepare perimeter, regulations and existing infrastructure

Confirming which entities and group structures are in CS3D's direct scope, identifying which related regulations apply and to which parts of the business, and conducting a first-pass map of the company's business model and chain of activities. A full inventory of all existing policies, processes, systems, and governance structures should also be compiled. The gap analysis is then carried out based on this inventory.

- **Step 2:** Analyse the outcomes of mapping and requirements

Comparing existing infrastructure against each obligation: for each of the eight CS3D obligations, the analysis asks whether a relevant policy exists, covers the right scope, is reviewed at the required frequency, is owned by an identifiable function, and generates the evidence a supervisory authority would expect. The chain of activities map is then overlaid against the Annex I impact categories to identify where in the supply chain each risk is most likely to materialise. For each obligation, the analysis also checks whether a parallel requirement exists under another instrument and whether the same policy, process, or function could satisfy both.

- **Step 3:** Evaluate current status

Classifying each obligation and sub-obligation as compliant, partially compliant, or not yet addressed. For each area, the company records the applicable regulatory reference, the current state of the relevant policy, process, system, and function, the specific gap, its severity and urgency, and a preliminary view of the remediation required. Cross-referencing CS3D obligations against parallel requirements makes the integration logic visible and allows leadership to identify which remediation actions serve multiple compliance targets simultaneously.

- **Step 4:** Convert findings into an action plan

Each identified gap generates a corrective action assigned to a named function, with a target timeline and classified by urgency and severity. The plan should be sequenced logically because later workstreams depend on the outputs of earlier ones. Where companies have these elements in place but they fall short, the remedy is targeted adaptation, not reinvention. Companies that design for multi-regulatory efficiency from the outset will be in a far stronger position than those that treat the exercise as a reason to start from scratch.

5.2 Driving change through regulatory input

CS3D implementation is an ongoing process, not a fixed event. Three parallel workstreams are currently underway, and companies can engage with all three simultaneously: national implementation in each Member State; the EC Guidelines consultation (open until 24 July 2026) to inform the guidelines, and the voluntary and collaborative due diligence schemes that the CS3D recognises as tools for sector-wide implementation.

These provide an opportunity to seek clarity, shape the rules and reduce the uncertainty that currently surrounds several of the Directive's most impactful provisions. Companies that take advantage of this and provide concrete, evidence- and experience-based input are more likely to see their concerns addressed in guidelines and national law.
In Luxembourg, the Ministry of Economy retains discretion on several points, including the appointment of the supervisory authority, calibration of sanctions, and the interaction between CS3D and existing national frameworks. The Ministry has invited concrete drafting input from companies and their associations on these questions.

The EC Guidelines will govern how companies demonstrate and authorities assess compliance and they are being designed with stakeholder input before any national law takes full effect. This is a window for companies to contribute to the interpretive framework before those concepts are crystallised in enforcement practice.

Companies have consistently flagged, in Luxembourg and at EU level, the following issues:

(i) Risk-based and process-oriented framing. The core due diligence obligations under CS3D are obligations of means, not of result. A company that implements reasonable and proportionate processes, documents its prioritisation rationale and acts in good faith on the information available at the time is not liable simply because an adverse impact persists. This distinction must be reflected in national law and in the explanatory memorandum accompanying the implementing legislation to avoid, in practice, supervisory authorities or courts treating the persistence of an adverse impact as evidence of non-compliance, even where appropriate measures were taken.

(ii) Enforcement architecture. Companies want a guidance-first, process-oriented supervisory model that assesses whether appropriate due diligence mechanisms are in place rather than assuming non-compliance from the persistence of adverse impacts.

(iii) Civil liability. Companies have flagged the need for national implementation to confirm expressly that CS3D establishes process-based obligations of means, not strict or result-based liability, and that existing national tort frameworks apply without procedural expansion.

(iv) Sanctioning design. Companies are seeking, at both national and EU level, a graduated regime that treats good-faith prioritisation decisions, cooperation, and remedial action as explicit mitigating factors, and reserves pecuniary penalties for serious or persistent non-compliance.

(v) Treatment of voluntary frameworks. The EC Guidelines and national implementation need to clarify that participation in voluntary initiatives, certifications or industry schemes carries no binding effect, no evidentiary presumption and no implicit compliance value under CS3D unless formally recognised under the Directive's own mechanisms. A concern raised repeatedly by companies is that soft-law instruments will be transformed into de facto benchmarks through supervisory practice or litigation before the rules are properly settled.

The broader point is that the compliance framework is still being written, and companies are legitimate participants in that process.

6. CLOSING OBSERVATIONS

CS3D represents a genuine shift in what due diligence means and who it is for: rather than protecting the company from external risk, it ensures the company does not impose adverse risk on people and the planet. The three years to the 2029 application date should be seen as an opportunity for deliberate programme design, not a period to wait out regulatory uncertainty.

The gap assessment is the ideal starting point: it identifies what already exists, maps it against Annex I and the broader regulatory ecosystem, and produces an action plan that can be tracked rather than simply declared.

The regulatory framework itself is still being shaped through national implementation, the EC's Article 19 guidelines process, and the development of recognised industry schemes, which companies with operational experience and documented compliance positions are well placed to influence.

The best-positioned companies in 2029 will not be those that move fastest, but those that move deliberately. A programme that holds up under scrutiny must rest on a clear understanding of the business model, a rigorous assessment of obligations and existing measures, and a governance structure connecting procurement, legal, compliance, sustainability and the board. The ultimate goal is to be demonstrably compliant.

Article :
SARA GARCIA
Supervising Associate ESG & Sustainability

DINO SERAFINI
Counsel ESG & Sustainability

ARENDT & MEDERNACH SA

Actualités de la FEDIL

CERCLE DES CHEFS DU PERSONNEL
20 mai 2026

La première session du « Cercle des chefs du personnel » organisée par la FEDIL en 2026 s'est tenue le 20 mai et a une nouvelle fois été l'occasion d'échanger de manière riche et concrète autour des évolutions législatives et des enjeux actuels en matière de droit du travail et de gestion des ressources humaines.

Ont ainsi été abordés plusieurs sujets clés dont les récentes adaptations en matière de plan de maintien dans l'emploi, le droit à la déconnexion et les bonnes pratiques qui en découlent, de même que les discussions en cours autour du salaire social minimum et de la directive sur la transparence des rémunérations.

Les échanges ont également permis de faire le point sur des thématiques essentielles telles que le dialogue social, les tendances du marché de l'emploi et les enjeux de recrutement, ainsi que les mesures actuelles en faveur de l'emploi.

Un remerciement tout particulier à nos intervenants externes pour la qualité de leurs contributions, notamment sur les initiatives en matière de données utiles aux entreprises envisagées par la fr2s, les évolutions législatives portées par l'ADEM et les outils de conformité RGPD proposés par la CNPD. La session s'est clôturée par un moment convivial autour d'un verre de l'amitié, propice aux échanges informels.

La FEDIL remercie les quelque 80 participants qui ont contribué à la réalisation et au succès de cette rencontre.

FEDIL EMPLOYMENT SERVICES REÇOIT LE PRIX WEC POUR SON LEADERSHIP EN MATIÈRE D'INNOVATION SOCIALE

4 juin 2026

FEDIL Employment Services (FES), une association sectorielle chapeautée par la FEDIL et regroupant des entreprises du secteur du travail intérimaire, s'est vu décerner le « WEC Award for Leadership in Social Innovation 2026 ». Ce prix pour le leadership en matière d'innovation sociale est remis par la Confédération mondiale de l'emploi (WEC), en reconnaissance de l'engagement de FES à créer des parcours innovants et inclusifs vers l'emploi.

Ce prix met en avant une série d'initiatives développées par FES en 2025 pour soutenir différents groupes confrontés à des obstacles sur le marché du travail, notamment les jeunes demandeurs d'emploi, les ressortissants ukrainiens déplacés et les étudiants universitaires.

Grâce à des projets tels que les JobDays organisés avec l'ADEM, l'initiative EmpowerToEmploy destinée aux réfugiés ukrainiens et un événement dédié au recrutement d'étudiants en collaboration avec l'Université du Luxembourg, FES a réuni des employeurs, des institutions publiques et des partenaires éducatifs autour d'un objectif commun : faciliter l'accès à l'emploi par des solutions pratiques et centrées sur l'humain.

Selon la WEC, ces initiatives ont contribué à réduire les obstacles à l'emploi, à changer les perceptions autour du travail temporaire et à produire des résultats mesurables en matière d'emploi.

« Nous sommes vraiment honorés de recevoir le prix WEC pour le leadership en matière d'innovation sociale », a déclaré FEDIL Employment Services. « Cette reconnaissance reflète un effort collectif visant à rapprocher les personnes de l'emploi grâce à des initiatives simples, concrètes et centrées sur l'humain. Nous tenons à remercier tous nos membres et partenaires qui ont rendu cela possible. »

Ce prix confirme le rôle de FEDIL Employment Services en tant qu'acteur clé dans la promotion de solutions d'emploi inclusives et de l'innovation sociale au Luxembourg.

CONFÉRENCE « FINANCEMENT DE L'INDUSTRIE »

1 juin 2026

Le 1er juin 2026, la FEDIL a réuni ses membres lors de la conférence « Financement de l'industrie », en présence de Gilles Roth, ministre des Finances. Consacrée à l'investissement, à l'exportation, à la technologie et à la transition énergétique, elle a permis au ministère de l'Économie, à Luxinnovation, à la SNCI, à l'ODL et au groupe BEI de présenter leurs instruments de soutien et de financement.

La conférence a souligné que la transformation industrielle– investissement productif, digitalisation, innovation, exportation ou transition énergétique – dépend de l'accès aux bons financements. Si le Luxembourg dispose d'un écosystème complet, ses outils restent encore trop peu connus ou utilisés par les entreprises industrielles.

Dans son mot de bienvenue, Alex Schumann, président de la FEDIL, a rappelé le rôle stratégique du financement pour la compétitivité industrielle. Face à la concurrence internationale, aux coûts de l'énergie et aux contraintes réglementaires, le renforcement des mécanismes de financement, notamment via l'Union des marchés de capitaux, est essentiel.

En introduction, le ministre des Finances Gilles Roth a rappelé le rôle clé de l'industrie luxembourgeoise pour l'économie, la croissance et la compétitivité du pays. Pour en exploiter pleinement le potentiel, il a souligné la nécessité de renforcer les synergies entre finance et industrie, ainsi que de mobiliser davantage de capitaux privés à l'échelle européenne afin de soutenir l'innovation, la sécurité et la résilience.

Par la suite, les différents acteurs ont présenté leurs services :

- Sophie Klecker, Responsable Aides RDI, et Raphaël Vertommen, Responsable Aides Transition Écologique, ont présenté les aides gérées par le ministère de l'Économie.
- Avit Blanchy, Responsable Financements Nationaux, a présenté l'accompagnement des entreprises qu'offre Luxinnovation.
- Eva Kremer, Directeur, a passé en revue les outils de la SNCI, à savoir les programmes de crédits et d'investissement.
- Danielle Wirtz, Directeur général adjoint de l'Office du Ducroire, a présenté le rôle d'agence luxembourgeoise de crédit à l'export et les dispositifs de soutien respectifs.
- Shiva Dustdar, Director for EIB Group Relations with Luxembourg, et ses collègues Nathalie Climence et Guy Hudsonont exposé le rôle de la BEI comme bras financier de l'UE et son offre pour les entreprises européennes.

En clôture, Carole Brückler du ministère de l'Économie a salué l'initiative de la FEDIL visant à mieux faire connaître les dispositifs de financement et à rapprocher les industriels des acteurs nationaux et européens afin de soutenir les priorités industrielles actuelles.

Bienvenue à nos nouveaux membres

BUREAUX DE CONSEIL
- **Étude Mangrove**
- **Penning Schiltz Wurth - Cabinet d'avocats (PSW) |** *www.psw-avocats.lu*
- **Petra Consulting S.à r.l. |** *petrabuild.lu*
- **ValueCraft Consulting S.à r.l.-S |** *www.linkedin.com/in/srespaut/*

INDUSTRIE ÉLECTRIQUE ET ÉLECTRONIQUE
- **ATS-Newelec Luxembourg S.à r.l. |** *www.newelec.be*

ÉNERGIE
- **Weishaupt Luxembourg S.à r.l. |** *www.weishaupt.lu*

ÉNERGIE
- **Noveway Energy Luxembourg S.à r.l. |** *www.noveway.com*

CONSEIL EN INGÉNIERIE
- **Fiberspace S.à r.l. |** *www.fiberspace.pl*

SÉCURITÉ ET SANTÉ AU TRAVAIL
- **IRSM Luchim S.A. |** *www.irsm.lu*

TECHNOLOGIES DE L'INFORMATION ET DE LA COMMUNICATION
- **Aarg S.à r.l. |** *www.aargsecurity.com*
- **Alizé S.à r.l.-S |** *ww.alize.lu*
- **Lu-Cix A.s.b.l. |** *www.lu-cix.lu*
- **Neireva S.à r.l.-S |** *www.neireva.com*
- **Phi Labs S.à r.l. |** *philabs.lu*

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- **GH Intérim S.à r.l. |** *ww.ghinterim.lu*

Consultez l'annuaire des membres :

Statut au 30 juin 2026

BOLD INNOVATION

Another successful edition for the Luxembourg AI Excellence Awards

The 2026 Luxembourg AI Excellence Awards ceremony was held on 11 June 2026 as part of the Nexus Luxembourg Platform 2026 conference, attended by Elisabeth Margue, Minister Delegate to the Prime Minister for Media and Connectivity. The event at Luxexpo brought together numerous representatives from the business, institutional, and innovation sectors, as well as the jury members and winners of the 2026 edition.

Launched in 2025 by FEDIL, in partnership with Luxinnovation and with the support of the Chamber of Commerce, the Luxembourg AI Excellence Awards aim to promote and highlight excellence in artificial intelligence in Luxembourg. They recognize innovative projects, concrete technological advances, and AI applications that generate a measurable impact on the economy, society, or the environment.

For this second edition, 47 applications were submitted by companies and organizations active across a wide range of sectors. Following a rigorous evaluation, the winning projects were selected by a jury composed of experts from the public and private sectors, based on criteria including the innovative nature of the solutions, the effective use of artificial intelligence technologies, their level of maturity, and their potential impact.

Sophie Klecker, jury chair and Project Leader – AI & Innovation at the Ministry of the Economy, praised the quality of the submissions received: “The proposals submitted this year stand out for their impressive diversity in terms of technologies and use cases, reflecting the ecosystem’s growing maturity. They reflect an increase in AI adoption across various sectors, with projects based on concrete applications and grounded in operational realities.”

The five winners of the 2026 Luxembourg AI Excellence Awards are presented on the following pages. Fully meeting the criteria set out in the Awards regulations, the winning projects demonstrate the diversity, maturity and dynamism of Luxembourg’s artificial intelligence ecosystem, ranging from industrial and environmental AI to finance, healthcare and organisational productivity.

Speaking on this occasion, Elisabeth Margue, Minister Delegate to the Prime Minister for Media and Connectivity, stated: “Luxembourg is equipping itself to make artificial intelligence a driver of positive transformation. Across their respective categories, the award winners have demonstrated their ability to innovate rapidly in order to deliver services and products based on sustainable and human-centric growth. These achievements highlight the AI expertise that already exists in Luxembourg.”

Following the success of the 2026 edition, FEDIL, Luxinnovation and the Chamber of Commerce reaffirm their commitment to continuing this initiative, with the aim of promoting excellence and the responsible use of artificial intelligence in Luxembourg.

FEDIL and Luxinnovation would like to thank the jury of this second edition for their commitment and sound judgment:

- Sophie Klecker, Ministry of the Economy
- Francesco Ferrero, LIST
- Thomas Friederich, EarthLab
- Max Gindt, SMC
- Romain Martin, Ministry of Research and Higher Education
- Sidonie Paris, Chamber of Commerce
- Emilia Tantar, Luxembourg House of Cybersecurity
- Emmanuel Vivier, Hub Institute
- Lily Wang, Expon Capital
- Sébastien Wiertz, Paul Wurth Incub

LUXEMBOURG AI EXCELLENCE AWARD 2026 - CATEGORY « AI FOR SUSTAINABILITY »

« Mobile AI Waste Scanner (Quality Control in a Box - QCB) » by CRAB Traceability Systems

Luxembourg based startup CRAB Traceability Systems has developed the Mobile AI Waste Scanner (Quality Control in a Box - QCB), a fully portable and autonomous solution designed to transform quality control in waste management. Built on advanced computer vision, machine learning and edge AI technologies, this plug and play system analyzes waste streams in real time, directly on site and without any cloud dependency.

Artificial intelligence lies at the core of the solution. AI models automatically detect, segment and classify recyclable materials such as PET, aluminum, paper or construction waste, even under complex real world conditions where items may be crushed, dirty or partially obscured. The system replaces traditional manual waste audits - which are time consuming, costly and prone to human error - with automated, instant and auditable data, achieving accuracy levels above 90%.

Developed entirely in Luxembourg, the Mobile AI Waste Scanner ensures full data sovereignty and strict GDPR compliance, as no images or videos are stored or transmitted. Already deployed with public and private stakeholders in Luxembourg, Belgium and the Netherlands, the solution significantly improves material recovery rates, reduces operational costs and turns waste management into a measurable economic opportunity. With this project, CRAB clearly illustrates how AI can drive data driven circularity while delivering concrete environmental and economic impact.

Watch the video to learn more about the project:

LUXEMBOURG AI EXCELLENCE AWARD 2026 – CATEGORY « AI FOR FINANCE »

« Third party provider management oversight » by Fundvis

Fundvis has developed an artificial intelligence platform dedicated to third party provider oversight for regulated financial institutions. As regulatory complexity increases and supervisory expectations intensify, many market players still rely on fragmented processes based on spreadsheets, email exchanges and manual data aggregation and analysis.

Fundvis places AI at the core of the compliance framework by structuring the entire third party lifecycle – onboarding, due diligence, risk assessment, continuous monitoring and regulatory reporting – within a single, audit ready environment. The platform relies on an AI agent architecture combining document analysis, natural language processing, automated workflow orchestration and rule based validation aligned with regulatory frameworks, while maintaining a strict human in the loop model.

Already commercialized and used by several financial sector players, the solution strengthens operational risk control, traceability and regulatory alignment. With Fundvis, AI becomes a structuring lever for proactive, continuous and automated compliance, positioning Luxembourg as a key player in RegTech innovation in Europe.

Watch the video to learn more about the project:

LUXEMBOURG AI EXCELLENCE AWARD 2026 - CATEGORY « AI ADOPTION »

« Cargolux AI Email Sales Parser » by Cargolux Airlines International

Cargolux's AI Email Sales Parser is an enterprise-grade, agentic AI solution that transforms unstructured customer emails into structured, system-ready quotations within seconds. By combining Azure OpenAI with a scalable, event-driven architecture, the system identifies genuine SPOT requests, extracts shipment details across formats, and automatically generates draft quotes integrated into the commercial workflow, where final validation and approval remain a human responsibility.

Unlike traditional automation, the solution uses semantic reasoning to interpret complex, heterogeneous inputs and embeds AI directly into a revenue-critical process. With this enhanced approach, Sales teams benefit from increased processing capacity, and improved consistency. In parallel, this streamlined process significantly enhances data quality through standardized, validated inputs from the earliest stages, reducing errors and variability.

With thousands of AI-generated quotations across eight different markets and a 93% trust level benchmarked against human validation, the system demonstrates production-grade reliability. It delivers measurable gains in operational efficiency, data quality, and revenue generation, strengthening competitiveness in time-sensitive markets.

Watch the video to learn more about the project:

LUXEMBOURG AI EXCELLENCE AWARD 2026 - CATEGORY « AI FOR HEALTH »

« Techcyte Fusion » by Techcyte Europe

Techcyte has developed Techcyte Fusion, an AI powered digital diagnostics platform designed to improve the detection of cancer, infectious disease, and a broad range of diagnostically significant findings across anatomic and clinical pathology, including parasitology, bacteriology, cytology, and hematology, while meeting the strict requirements of regulated healthcare environments. Built on advanced computer vision and deep machine learning technologies, the platform analyses whole slide digital images and supports laboratory professionals by highlighting clinically relevant areas, reducing workload while increasing diagnostic sensitivity.

Originally developed in the United States, the platform is now anchored in Luxembourg, where Techcyte has established its European regulatory, quality assurance, implementation and operational leadership functions since 2017. Luxembourg plays a central role in the company's EU regulatory strategy, including IVDR certification, and hosts 95% of Techcyte's global quality assurance operations.

Techcyte Fusion is commercialized and deployed at scale across human clinical diagnostics, veterinary pathology, and environmental testing. CE marked under IVDR for anatomic pathology, the solution has demonstrated measurable clinical impact, including improved detection rates and significant reductions in review time. By combining artificial intelligence, human oversight and regulatory compliance, Techcyte Fusion demonstrates how AI can be responsibly integrated into healthcare delivery, while positioning Luxembourg as a trusted hub for the global deployment of regulated medical AI.

Watch the video to learn more about the project:

LUXEMBOURG AI EXCELLENCE AWARD 2026 - CATEGORY « AI FOR PRODUCTIVITY »

« LuxAIaaS - Luxembourg's AI-as-a-Service - All-in-on-AI Platform » by YOUNEA

YOUNEA has developed LuxAIaaS, a sovereign, enterprise-ready artificial intelligence platform designed to automate customer and administrative communications at scale in multilingual and regulated environments. Deployable without technical expertise, the solution enables organizations to launch AI agents within minutes across phone, chat, messaging platforms such as WhatsApp, and a configurable digital avatar, while ensuring full transparency about AI-driven interactions. Built on a modular architecture combining large language models, natural language processing, speech-to-text and text-to-speech technologies, LuxAIaaS transforms unstructured interactions into actionable business data. AI agents understand user intent, manage complex multilingual conversations and generate structured summaries that integrate directly into business workflows through CRM and ERP connectivity.

Beyond responding to inquiries, LuxAIaaS executes the operational steps behind them , from data validation and appointment booking to ticket creation, follow-ups and escalation to human teams when required. Already commercialized and adopted by enterprises, SMEs and public institutions, LuxAIaaS embeds European requirements for governance, data protection and regulatory compliance by design. By making artificial intelligence accessible, productive and controllable, YOUNEA delivers tangible operational value while strengthening Luxembourg's position as a hub for sovereign, responsible and scalable AI-driven productivity solutions in Europe.

Watch the video to learn more about the project:

Article :
CÉLINE TARRAUBE
LAURENCE KAYL
FEDIL


cargolux
cargolux

Carte blanche

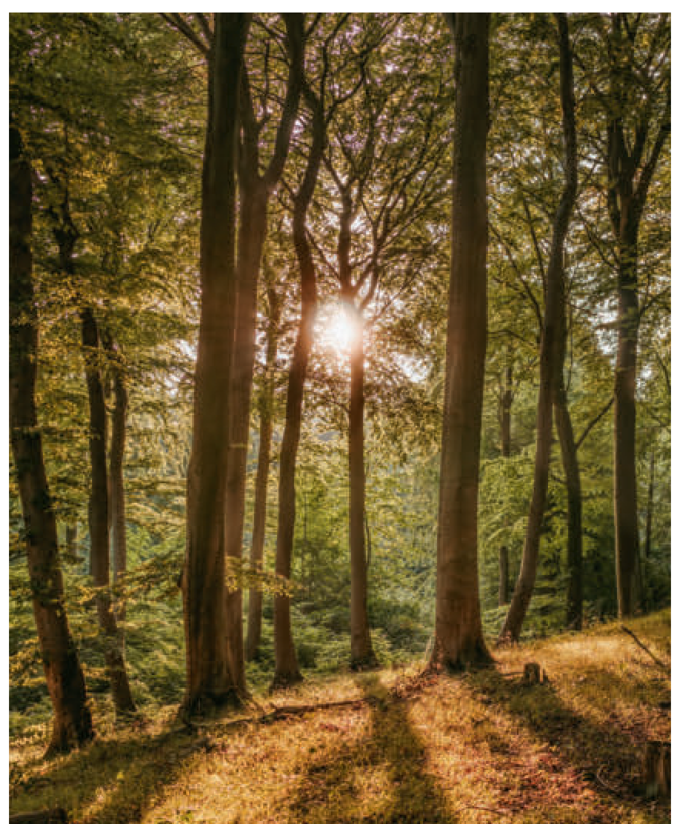
Le bois, oui. La forêt qui le produit, on l'oublie trop souvent.

Le bois a le vent en poupe. Matériau renouvelable, capable de stocker durablement le carbone capturé en forêt, il incarne aujourd'hui ce que beaucoup attendent d'une économie plus sobre : construire avec ce que la nature nous offre plutôt qu'avec ce qu'elle ne pourra plus nous donner. Cette adhésion du public au bois-matériau, notre secteur s'en réjouit. Elle rejoint d'ailleurs l'ambition du Programme Forestier National 2026–2040, actuellement en consultation, qui vise 30% de constructions nouvelles en bois.

Mais il y a un angle mort. Ce même public qui plébiscite le bois, se détourne ou s'inquiète, dès qu'il s'agit de l'exploitation forestière elle-même : les coupes, les engins, les chantiers en forêt, l'industrie de transformation. Comme si le matériau pouvait exister sans le travail qui le produit. Comme si une planche de chêne ou une charpente en épicéa tombait du ciel plutôt que de sortir d'un peuplement géré, entretenu, exploité par des femmes et des hommes qui en vivent. Sur la durée de vie d'un peuplement, l'activité économique n'occupe qu'une fraction infime du temps et de la surface ; le reste, la forêt est aux promeneurs, à la biodiversité, aux loisirs. C'est précisément cette activité ponctuelle et encadrée qui finance l'entretien des peuplements et garantit, à long terme, toutes les autres fonctions de la forêt. Il est temps de le dire clairement, et les campagnes de sensibilisation prévues par le PFN devront y contribuer.

Car pendant que l'on demande davantage de bois local, l'offre recule : le volume sur pied et la production baissent, la mortalité des arbres augmente, et des industries de transformation dans la région ferment faute de matière première locale à transformer. Si l'offre ne suit pas la demande, ce sont les importations qui combleront l'écart - au détriment de la valeur créée ici, des circuits courts et du bilan carbone de la filière. FEDIL Bois le répète : l'équilibre entre l'offre et la demande doit être pensé sur toute la chaîne, de la plantation à la valorisation, et devenir un objectif transversal des politiques environnementale et économique.

À cette difficulté structurelle s'ajoute un fardeau qui n'a rien de forestier mise à part les montagnes de papier qu'il produit: la surrèglementation européenne. L'exemple du règlement européen sur la déforestation (EUDR) est éclairant. Ce texte a manifestement été conçu dans une tour d'ivoire, loin du terrain qu'il prétend régir. Et ce constat, nous ne sommes pas seuls à le faire : les administrations chargées de le mettre en œuvre, déjà mobilisées sur de nombreuses autres missions, peinent à suivre le rythme de la réglementation. Résultat, une charge administrative supplémentaire imposée à des entreprises et des services publics qui, eux, n'ont pas attendu Bruxelles pour agir : au Luxembourg, la déforestation est interdite par la loi depuis longtemps. Nous n'avions pas besoin d'un règlement européen pour atteindre un objectif que notre législation nationale garantit déjà.



Il est temps de rééquilibrer les choses. Rééquilibrer entre une demande de bois qui croît et une offre locale qu'il faut sécuriser – par le reboisement rapide des surfaces endommagées, par la maîtrise du déséquilibre forêt-gibier, par une politique de plantation flexible qui concilie adaptation climatique et besoins économiques de la filière. Rééquilibrer aussi entre la reconnaissance dont bénéficie le bois-matériau et celle, encore trop timide, que mérite le travail forestier et l'activité industrielle en aval. Et rééquilibrer, enfin, entre l'ambition réglementaire européenne et sa capacité réelle à se déployer sur le terrain, pour que les entreprises, comme les administrations qui les accompagnent, puissent se concentrer sur leurs missions premières : produire, transformer et gérer durablement une ressource dont notre société a de plus en plus besoin.

Article :
CORINNE BREVER
Présidente de FEDIL Bois

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Souveraineté numérique : une préférence européenne pragmatique au service de la compétitivité

La souveraineté numérique s'impose aujourd'hui comme l'un des grands enjeux stratégiques de l'Europe. Longtemps perçue comme un sujet essentiellement technologique, elle touche désormais directement à la compétitivité industrielle, à la sécurité économique et à la résilience de nos sociétés.

Les chiffres parlent d'eux-mêmes. Selon la Commission européenne, environ 80% des technologies numériques utilisées en Europe proviennent de pays situés hors de l'Union européenne, principalement des États-Unis. Trois 'hyperscalers' américains représentent à eux seuls près de 65% du marché européen du cloud, tandis que les États-Unis concentrent environ 75% de la capacité mondiale de calcul dédiée à l'intelligence artificielle, contre seulement 5% pour l'Union européenne.

Dans un contexte marqué par les tensions géopolitiques, la montée des cybermenaces et l'explosion des besoins liés au cloud et à l'intelligence artificielle, cette dépendance suscite des inquiétudes croissantes. La question de la continuité des activités économiques, de la protection des données sensibles et de la maîtrise des infrastructures critiques devient centrale.

Pour autant, la souveraineté numérique ne doit pas être confondue avec une logique d'autarcie technologique ou de fermeture économique. Vouloir « tout faire européen » serait irréaliste dans un environnement où les chaînes de valeur numériques sont profondément mondialisées. Les infrastructures cloud, les semi-conducteurs, les logiciels ou encore les technologies d'intelligence artificielle reposent aujourd'hui sur des interdépendances complexes.

La FEDIL défend dès lors une approche pragmatique et équilibrée. L'objectif n'est pas de couper l'Europe des technologies étrangères, mais de mieux maîtriser les dépendances critiques et de réduire les vulnérabilités stratégiques là où elles sont les plus sensibles.

Toutes les activités numériques ne présentent en effet pas le même niveau de risque. Il est dès lors légitime d'imposer des exigences élevées de souveraineté pour les secteurs critiques tels que la défense, la santé, les infrastructures essentielles ou les administrations publiques. En revanche, pour les usages moins ou non sensibles, une approche ouverte et compétitive doit être préservée afin de garantir l'accès aux meilleures technologies disponibles et de soutenir l'innovation.

Cette vision s'inscrit pleinement dans les orientations récentes de l'Union européenne : le 3 juin dernier, la Commission européenne a présenté son paquet sur la souveraineté technologique, dont l'une des principales initiatives est le Cloud & AI Development Act. Celui-ci vise à renforcer les capacités européennes dans le cloud et l'intelligence artificielle, à développer des infrastructures numériques sécurisées pour les usages critiques et à mieux protéger les données les plus sensibles. Ce paquet traduit une volonté croissante de l'Europe de réduire ses dépendances stratégiques tout en préservant son ouverture économique et technologique.

Dans ce contexte, le Luxembourg dispose d'atouts importants pour jouer un rôle significatif dans cette dynamique européenne. Au fil des années, le Luxembourg a développé une infrastructure numérique performante reposant sur une connectivité internationale de premier plan, des centres de données modernes, des capacités de calcul haute performance (HPC) et un écosystème cloud reconnu.

Ces atouts ont d'ailleurs été récemment confirmés par la Commission européenne. Dans son rapport 2026 sur la Décennie numérique, publié le 17 juin dernier, le Luxembourg figure parmi les pays les plus avancés de l'Union européenne en matière de numérique. La Commission souligne notamment les excellentes performances du pays dans les domaines de la connectivité, de l'intelligence artificielle et des services publics numériques.

Le Luxembourg peut également s'appuyer sur l'émergence d'offres de cloud souverain et sur la reconnaissance croissante d'acteurs luxembourgeois dans des projets européens stratégiques. Cette dynamique confirme le potentiel du pays pour se positionner comme une plateforme de confiance au cœur de l'écosystème numérique européen.

Mais pour transformer ce potentiel en avantage durable, plusieurs conditions devront être réunies. Il faudra poursuivre le soutien aux investissements dans les infrastructures numériques stratégiques, accélérer et simplifier les procédures administratives, identifier de manière proactive des sites adaptés à l'implantation de ces infrastructures et garantir un accès à une énergie compétitive, bas carbone et disponible en quantité suffisante.

Toutefois, ces investissements ne porteront pleinement leurs fruits que si le Luxembourg et l'Europe disposent des compétences nécessaires pour les concevoir, les développer et les exploiter. La souveraineté numérique ne se construit pas uniquement par la réglementation, les infrastructures ou les mécanismes de préférence européenne ; elle repose tout autant sur les talents, l'excellence et la capacité d'innovation.

L'Europe ne pourra durablement renforcer sa souveraineté qu'en développant des technologies de pointe capables de rivaliser sur les marchés mondiaux, en soutenant la recherche et l'entrepreneuriat technologique et en attirant les meilleurs talents. La véritable souveraineté ne consiste pas à se protéger de la concurrence, mais à renforcer notre capacité à innover et à rester compétitifs afin de demeurer des acteurs incontournables des chaînes de valeur mondiales.

GEORGES SANTER
Responsable digitalisation et innovation auprès de la FEDIL
georges.santer@fedil.lu

Publications de la FEDIL

Paramètres sociaux applicables à partir du 1er juin 2026

Vacances scolaires 2026-2029

Compétitivité : le moment d'une préférence européenne intelligente

Adoption de l'IA / IA générative dans l'industrie luxembourgeoise : des projets pilotes au déploiement à grande échelle

Position sur le Digital Omnibus Data Act

Position paper on the Digital Networks Act

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7, rue Alcide de Gasperi
Luxembourg-Kirchberg
B.P. 1304
L-1013 Luxembourg
echo@fedil.lu

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regie@ic.lu
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Contacts :

Frederic Chapelle
Advisory Partner, PwC Luxembourg
frederic.chapelle@pwc.lu

Simon Petitjean
Advisory Partner, PwC Luxembourg
simon.petitjean@pwc.lu

Maxime Pallez
Advisory Director, PwC Luxembourg
maxime.pallez@pwc.lu