

# **Requirements for compliance with ethical standards in the context of B2B contracts of sale**

## **Abstract**

With increasing requirements for non-financial reporting, as adherence to ethical standards becomes a focal point of interest for entrepreneurs, the legal framework offers an effective mechanism for ensuring compliance - a contract.

First, the thesis explores the terminology associated with ethical standards, which is both extensive and fragmented. The diverse terminology can contribute to misunderstandings and complicates the exploration of how ethical standards can be incorporated into contractual relationships. The emphasis within the thesis is placed on identifying, defining and unifying key terms, which is essential in order to ensure clear comprehension of the topic and facilitating dialogue between experts across disciplines.

The thesis focuses on the possibilities of integrating ethical standards into B2B purchase contracts within the legal framework of the Czech Republic. The thesis aims to explore whether and how ethical standards can be incorporated into the contractual relationship, identifying and examining two primary methods: through the characteristics of the purchase item and incorporation separate from the contract matter. The thesis examines the application challenges associated with these approaches in the context of traditional sales contract institutes. A significant part of the thesis is therefore directed towards identifying and addressing potential complications that may arise during the application of the institutes in the context of ethical standards.

Furthermore, the thesis examines various ways in which ethical standards can be integrated into contractual arrangements and emphasizes the importance of a comprehensive approach that takes into account the specifics of individual business relationships and foreseeable complications. The specifics of business relationships and potential legal conflicts are examined to provide a comprehensive overview of how ethical standards can be effectively incorporated into contractual arrangements.

Finally, the thesis reflects on the international trend of shifting from a voluntary framework to a binding one, underscoring the need for entrepreneur to adapt to new requirements. The integration of ethical standards into contractual arrangements marks a new chapter in legal practice, which requires careful consideration of both the standards themselves and the mechanisms for their effective enforcement and monitoring. The paper thus offers a contribution to the debate on the future direction of ethical business and its practical implications.

**Key words:** ethical standards, contract of sale, ethical clauses, quality of goods, obligations and rights not related to the subject of the contract, due diligence