

Open Public Consultation on the Corporate Sustainability Due Diligence Directive Guidelines

Fields marked with * are mandatory.

Disclaimer

This consultation does not prejudice the final decision that the Commission may take, nor does it imply a commitment about future actions or their timing. It does not constitute a policy position, nor a formal proposal by the European Commission.

Please note that to ensure a fair and transparent consultation process only responses received through the online questionnaire will be taken into account and included in the report summarising the responses.

Introduction

The European Commission is developing guidelines to support the implementation of Directive (EU) 2024 /1760 on Corporate Sustainability Due Diligence (CSDDD), which has been amended by Directive 2026/470 (Omnibus I). The CSDDD targets very large EU companies as well as non-EU companies with a significant market presence in the EU. It aims at promoting sustainable business practices by requiring companies within its scope to identify, prevent, mitigate and bring to an end adverse impacts on human rights (including labour rights) and the environment in their own operations, those of their subsidiaries and in their value chains. This questionnaire seeks input from different stakeholders, including companies both in and out of scope of the CSDDD (business partners), whether established in the EU or outside the EU, and other relevant stakeholders.

According to the CSDDD, the European Commission is tasked with issuing guidelines on model contract clauses, the due diligence process, including risk factors and the sharing of resources and information among companies and other legal entities, third-party verification, industry and multi-stakeholder initiatives, data and information sources, digital tools, engagement by stakeholders, and penalties. Such guidelines will seek to provide practical orientation to companies in scope on how to fulfil their due diligence obligations, and to Member State authorities on how to implement and enforce the Directive, as well as information for stakeholders and their representatives on how to engage throughout the due diligence process. The guidelines will be relevant also for companies that are part of the value chains of companies in scope of the Directive.

The purpose of this questionnaire is to collect evidence to inform the drafting of the future guidelines. Where 'due diligence' is mentioned in the questionnaire, it refers to corporate sustainability due diligence in the sense of the CSDDD.

About you

* Language of my contribution

- ☐ Bulgarian
- ☐ Croatian
- ☐ Czech
- ☐ Danish
- ☐ Dutch
- ☒ English
- ☐ Estonian
- ☐ Finnish
- ☐ French
- ☐ German
- ☐ Greek
- ☐ Hungarian
- ☐ Irish
- ☐ Italian
- ☐ Latvian
- ☐ Lithuanian
- ☐ Maltese
- ☐ Polish
- ☐ Portuguese
- ☐ Romanian
- ☐ Slovak
- ☐ Slovenian
- ☐ Spanish
- ☐ Swedish

* I am giving my contribution as

- ☐ Academic/research institution
- ☒ Business association
- ☐ Company/business

- ☐ Consumer organisation
- ☐ EU citizen
- ☐ Environmental organisation
- ☐ Non-EU citizen
- ☐ Non-governmental organisation (NGO)
- ☐ Public authority
- ☐ Trade union
- ☐ Other

* First name

Gabrielle

* Surname

van Melkebeke

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gvm@iogp.org

* Organisation name

255 character(s) maximum

IOGP Europe

* Organisation size

- ☐ Micro (1 to 9 employees)
- ☒ Small (10 to 49 employees)
- ☐ Medium (50 to 249 employees)
- ☐ Large (250 or more)

Transparency register number

Check if your organisation is on the transparency register. It's a voluntary database for organisations seeking to influence EU decision-making.

3954187491-70

* Country of origin

Please add your country of origin, or that of your organisation.

This list does not represent the official position of the European institutions with regard to the legal status or policy of the entities mentioned. It is a harmonisation of often divergent lists and practices.

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|---|---|--|--|
| ☐ Afghanistan | ☐ Djibouti | ☐ Libya | ☐ Saint Martin |
| ☐ Åland Islands | ☐ Dominica | ☐ Liechtenstein | ☐ Saint Pierre and Miquelon |
| ☐ Albania | ☐ Dominican Republic | ☐ Lithuania | ☐ Saint Vincent and the Grenadines |
| ☐ Algeria | ☐ Ecuador | ☐ Luxembourg | ☐ Samoa |
| ☐ American Samoa | ☐ Egypt | ☐ Macau | ☐ San Marino |
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| ☐ Angola | ☐ Equatorial Guinea | ☐ Malawi | ☐ Saudi Arabia |
| ☐ Anguilla | ☐ Eritrea | ☐ Malaysia | ☐ Senegal |
| ☐ Antarctica | ☐ Estonia | ☐ Maldives | ☐ Serbia |
| ☐ Antigua and Barbuda | ☐ Eswatini | ☐ Mali | ☐ Seychelles |
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| ☐ Austria | ☐ Finland | ☐ Mauritius | ☐ Slovenia |
| ☐ Azerbaijan | ☐ France | ☐ Mayotte | ☐ Solomon Islands |
| ☐ Bahamas | ☐ French Guiana | ☐ Mexico | ☐ Somalia |
| ☐ Bahrain | ☐ French Polynesia | ☐ Micronesia | ☐ South Africa |
| ☐ Bangladesh | ☐ French Southern and Antarctic Lands | ☐ Moldova | ☐ South Georgia and the South Sandwich Islands |
| ☐ Barbados | ☐ Gabon | ☐ Monaco | ☐ South Korea |
| ☐ Belarus | ☐ Georgia | ☐ Mongolia | ☐ South Sudan |

- ☒ Belgium
- ☐ Belize
- ☐ Benin
- ☐ Bermuda
- ☐ Bhutan
- ☐ Bolivia
- ☐ Bonaire Saint Eustatius and Saba
- ☐ Bosnia and Herzegovina
- ☐ Botswana
- ☐ Bouvet Island
- ☐ Brazil
- ☐ British Indian Ocean Territory
- ☐ British Virgin Islands
- ☐ Brunei
- ☐ Bulgaria
- ☐ Burkina Faso
- ☐ Burundi
- ☐ Cambodia
- ☐ Cameroon
- ☐ Canada
- ☐ Cape Verde
- ☐ Cayman Islands
- ☐ Germany
- ☐ Ghana
- ☐ Gibraltar
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- ☐ Guadeloupe
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- ☐ Guatemala
- ☐ Guernsey
- ☐ Guinea
- ☐ Guinea-Bissau
- ☐ Guyana
- ☐ Haiti
- ☐ Heard Island and McDonald Islands
- ☐ Honduras
- ☐ Hong Kong
- ☐ Hungary
- ☐ Iceland
- ☐ India
- ☐ Indonesia
- ☐ Iran
- ☐ Montenegro
- ☐ Montserrat
- ☐ Morocco
- ☐ Mozambique
- ☐ Myanmar/Burma
- ☐ Namibia
- ☐ Nauru
- ☐ Nepal
- ☐ Netherlands
- ☐ New Caledonia
- ☐ New Zealand
- ☐ Nicaragua
- ☐ Niger
- ☐ Nigeria
- ☐ Niue
- ☐ Norfolk Island
- ☐ Northern Mariana Islands
- ☐ North Korea
- ☐ North Macedonia
- ☐ Norway
- ☐ Oman
- ☐ Pakistan
- ☐ Spain
- ☐ Sri Lanka
- ☐ Sudan
- ☐ Suriname
- ☐ Svalbard and Jan Mayen
- ☐ Sweden
- ☐ Switzerland
- ☐ Syria
- ☐ Taiwan
- ☐ Tajikistan
- ☐ Tanzania
- ☐ Thailand
- ☐ The Gambia
- ☐ Timor-Leste
- ☐ Togo
- ☐ Tokelau
- ☐ Tonga
- ☐ Trinidad and Tobago
- ☐ Tunisia
- ☐ Türkiye
- ☐ Turkmenistan
- ☐ Turks and Caicos Islands

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|--|-----------------------------------|---|--|
| ☐ Central African Republic | ☐ Iraq | ☐ Palau | ☐ Tuvalu |
| ☐ Chad | ☐ Ireland | ☐ Palestine | ☐ Uganda |
| ☐ Chile | ☐ Isle of Man | ☐ Panama | ☐ Ukraine |
| ☐ China | ☐ Israel | ☐ Papua New Guinea | ☐ United Arab Emirates |
| ☐ Christmas Island | ☐ Italy | ☐ Paraguay | ☐ United Kingdom |
| ☐ Clipperton | ☐ Jamaica | ☐ Peru | ☐ United States |
| ☐ Cocos (Keeling) Islands | ☐ Japan | ☐ Philippines | ☐ United States Minor Outlying Islands |
| ☐ Colombia | ☐ Jersey | ☐ Pitcairn Islands | ☐ Uruguay |
| ☐ Comoros | ☐ Jordan | ☐ Poland | ☐ US Virgin Islands |
| ☐ Congo | ☐ Kazakhstan | ☐ Portugal | ☐ Uzbekistan |
| ☐ Cook Islands | ☐ Kenya | ☐ Puerto Rico | ☐ Vanuatu |
| ☐ Costa Rica | ☐ Kiribati | ☐ Qatar | ☐ Vatican City |
| ☐ Côte d'Ivoire | ☐ Kosovo | ☐ Réunion | ☐ Venezuela |
| ☐ Croatia | ☐ Kuwait | ☐ Romania | ☐ Vietnam |
| ☐ Cuba | ☐ Kyrgyzstan | ☐ Russia | ☐ Wallis and Futuna |
| ☐ Curaçao | ☐ Laos | ☐ Rwanda | ☐ Western Sahara |
| ☐ Cyprus | ☐ Latvia | ☐ Saint Barthélemy | ☐ Yemen |
| ☐ Czechia | ☐ Lebanon | ☐ Saint Helena Ascension and Tristan da Cunha | ☐ Zambia |
| ☐ Democratic Republic of the Congo | ☐ Lesotho | ☐ Saint Kitts and Nevis | ☐ Zimbabwe |
| ☐ Denmark | ☐ Liberia | ☐ Saint Lucia | |

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'business association, 'consumer**

association', 'EU citizen') country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published. Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* **Contribution publication privacy settings**

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

☐ **Anonymous**

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

☒ **Public**

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

☒ I agree with the [personal data protection provisions](#)

Consultation Questions

I agree with the [personal data protection provisions](#).

General questions concerning the Guidelines

This questionnaire is designed to gather feedback from all relevant stakeholders. Please note that not all questions are relevant to all categories of respondents. In some cases, questions are targeted at specific categories of respondents, and this is generally indicated in the question itself.

While most questions are optional, you will have to answer the ones marked with an asterisk (*) in order for your input to be taken into account. You are invited to answer the questions that are relevant to you. This questionnaire is open to all stakeholders that have:

- experience with sustainability due diligence in business value chains (in-scope company, company voluntarily carrying out or planning to carry out due diligence, value chain partner, business association, investor, industry or multistakeholder initiative, etc.) [Group 1]
- engage in protecting human rights and/or the environment (trade union, worker representative, NGO, human rights or environmental defender, etc.) [Group 2]
- a professional interest in sustainability due diligence (e.g. legal expert, consultant, auditor, sustainability data or service provider, academic, etc.) [Group 3]
- a personal experience as affected or potentially affected individual or part of a community [Group 4]
- a role as regulator and/or supervisor (Member States or third country governments, ministries, authorities, judiciary) or as an international organisation [Group 5]

While the questions are open to all stakeholders, each question indicates the stakeholder group (in line with the above classification) the input of which would be most valuable.

You have the possibility to upload relevant documents at the end of the questionnaire.

Integrating due diligence into relevant policies and risk management systems

Under the CSDDD (Article 7), companies are required to integrate due diligence into all their relevant policies and risk management systems and have in place a due diligence policy that ensures risk-based due diligence.

1. Considering the experience in your company with integrating (or your plans to integrate) due diligence into the relevant corporate governance policies, which policies do you consider most relevant?

This question is primarily aimed at gathering feedback from stakeholders in groups 1 and 2.

500 character(s) maximum

The guidance should be developed in line with internationally recognised standards, including the OECD Guidelines and UNGPs. Building on the no duplication principle, it should clarify that Article 7 requirements may be met through existing human rights, labour, supply chain, HSE, environmental, compliance, enterprise risk, whistleblowing and legal governance frameworks where they fulfil the objectives of the Directive. Separate CSDDD policies should not be required

Human rights (including labour rights) and environmental impacts

The [Annex of the CSDDD](#) sets out what the human rights (including labour rights) and environmental impacts are for the purposes of due diligence. Some human rights protected under the international instruments referred to in the Directive's Annex are not expressly named there but are covered by the Directive as they are covered by the instruments in Part I, Section 2 of the Annex, such as for example specific rights of the child, provided that the company could have reasonably foreseen the risk that such human right may be affected,

taking into account the circumstances of the specific case, including the nature and extent of the company's business operations and its chain of activities, the characteristics of the economic sector and the geographical and operational context.

2. Do you think that the guidelines should seek to offer examples on adverse human rights (including labour rights) or environmental impact, and which are the most relevant types of impacts for which you see this need? Please explain.

This question is aimed at gathering feedback from stakeholders in all groups.

500 character(s) maximum

Guidelines should remain as lean as possible and focus on supporting consistent implementation of the Directive. Use of examples can be useful but should not be exaggerated, clearly identified as non-binding illustrations, and must not create de facto additional compliance expectations. Long guidelines or extensive examples risk turning guidance into a second regulatory framework beyond the requirements explicitly set out in the CSDDD.

3. If you already apply corporate sustainability due diligence in your value chain, do you have a defined set of indicators to identify and monitor the adverse impacts listed in the Annex? If so, were they developed in-house or do they rely on external input? Please give a few examples and the data source(s) they rely upon.

This question is primarily aimed at gathering feedback from stakeholders in group 1.

500 character(s) maximum

The guidance should promote a risk-based approach to identifying adverse impacts across operations, subsidiaries and business partners, aligned with international standards (e.g. UNGPs and IFC standards). Companies should use in-house and external risk indicators, including country, supplier and commodity risks, to prioritise action. Higher-risk cases should trigger enhanced due diligence, supported by procurement training for consistent implementation.

Identification of adverse impacts (including data and information sources)

Under the CSDDD (Article 8), companies in scope are required to take appropriate measures to identify adverse impacts, including at the level of indirect business partners (beyond direct contractors) in their value chains.

As part of this, and taking into account relevant risk factors, companies are required to carry out a scoping of risk areas across their own activities, those of their subsidiaries and those of their business partners where impacts are most severe and most likely. Based on the results of this scoping, companies should carry out an “in-depth assessment” in those areas where the adverse impacts were identified as most severe and most likely to occur. Companies will be expected to carry out the scoping exercise based on reasonably available information which will as a general rule preclude requesting information from business partners. Nevertheless, companies have flexibility in judging what information is reasonably available to them (Omnibus I, recital 39).

Furthermore, companies will be expected to request information from business partners for the in-depth assessment only where that information is necessary and, in the case of business partners with fewer than 5 000 employees, only when the information cannot reasonably be obtained by other means. For the purposes of this in-depth assessment, where adverse impacts are identified as equally likely to occur or equally severe in several areas, companies may prioritise assessing such areas which involve direct business partners.

4. In your experience, what tools proved particularly helpful to carry out a scoping of risk areas across your company's activities, those of your subsidiaries and those of your business partners? What approaches or solutions could help in performing these requirements in the cost-effective way?

This question is primarily aimed gathering feedback from stakeholders in groups 1, 2 and 3.

500 character(s) maximum

The guidance should support pragmatic, risk-based scoping based on reasonably available information, recognising limited visibility beyond direct partners and uneven data quality. It should recognise existing management systems, industry screening tools and practices, including ESIA's, supplier human rights verifications, CSRD/ESRS assessments and credible benchmarks, rather than prescribe methodologies.

5. In your experience, what tools proved particularly helpful to carry out an "in-depth assessment" in areas that were identified as most severe and most likely? What approaches or solutions could help in performing these requirements in the cost-effective way?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 3.

500 character(s) maximum

The guidance should ensure in-depth assessments remain proportionate and risk-based, relying on existing EHS and impact-management systems, ESIA processes, permits, regulatory compliance and reasonably available information. It should recognise targeted supplier questionnaires, contractual requirements, contract monitoring and third-party benchmarks as appropriate tools. Residual risk assessments should take account of existing mitigation measures and controls.

6. In your experience, what tools proved particularly helpful to identify indirect business partners in the value chain?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 3.

500 character(s) maximum

The guidance should confirm a flexible, risk-based approach to identifying indirect business partners, reflecting the likelihood and severity of adverse impacts. It should clarify that the depth of due diligence should be proportionate to the level of risk, relying on reasonably available information, existing due diligence processes

and appropriate proxies where necessary, while avoiding unnecessary duplication and disproportionate administrative burden.

7. Have you faced any legal obstacles or conflicts when collecting information for the purpose of either carrying out a scoping of risk areas, or an “in-depth assessment” as a result of third countries’ laws? Companies and stakeholders are invited to signal barriers to due diligence they may face in third countries when conducting due diligence.

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 3.

500 character(s) maximum

The guidance should recognise legal and practical barriers to collecting information across jurisdictions, including privacy, confidentiality and local legal restrictions. Companies should be able to rely on reasonably available information and third-party data. Compliance with applicable local laws, permits and regulatory requirements should be recognised as a relevant indicator in risk assessments. Documented good-faith efforts should provide legal certainty.

8. In your experience what data currently collected by public administrations may be particularly useful for the purposes of effective due diligence? Do you believe there is a need for access to such data to be facilitated?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

300 character(s) maximum

The guidance should promote access to harmonised, interoperable public data, including on applicable laws and permits, while recognising that information is often incomplete. Companies should be able to rely on reasonably available data under a risk-based approach, reducing duplication, costs and le

9. Please indicate which of the following due diligence methods or other actions you consider most useful and cost effective for identifying adverse impacts in value chains? What are the pros and cons of these approaches in terms of cost effectiveness)?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, and 3.

Maximum 5 selection(s)

- ☐ Complaints
- ☐ Stakeholder engagement
- ☒ Industry and multi-stakeholder initiatives

- ☒ Third-party verification
- ☐ Site visits
- ☐ Technical surveillance or digital data over value chains and/or infrastructures (e.g., satellite monitoring of risk indicators or adverse impacts in the value chain)
- ☒ Information from sustainability service providers
- ☒ Use of media, NGO or other independent reports
- ☒ Information requests to business partners
- ☐ All of the above
- ☐ Other methods

Risk factors

When identifying and assessing adverse impacts, the company should take into account relevant risk factors, such as those related to the company as a whole, to its specific business operations, to geographic and contextual factors, to the product and/or service, and to the sector. A number of actors (international organisations, governments, NGOs, think tanks, commercial entities) publish information on sector-specific risks and other types of risks.

10. Which are particularly useful examples of such sources of information and in which areas/sectors and/or for which impacts do you see a gap in terms of documented risk factors? Do you believe there is a need for access to such data to be facilitated (e.g. via a centralised web-page)?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

Useful sources include OECD, ILO, UN bodies, Ipieca/IOGP/API, government labour and environmental agencies, and commercial ESG and country-risk indices for country and sector screening. Consistent regional coverage of data is more useful than undefined "asset-level" information. A centralised access point should facilitate access to risk information but should not be treated as a single source of truth. Companies should rely on reasonably available, proportionate information

11. What other methods or information sources does your organisation use to support its risk identification (during both scoping and in-depth assessments) or monitoring efforts as part of due diligence? If available, please include references to specific

methods or sources and elaborate briefly on their pros and cons.

This question is primarily aimed at gathering feedback from stakeholders in groups 1, and 3.

500 character(s) maximum

The guidance should recognise, as part of a risk-based approach, existing enterprise risk management, complaint-management, HSE and governance systems, including ISO 14001 and ESHIAs, as valid for CSDDD implementation. Risk assessments should give appropriate weight to local regulatory frameworks, permits and enforcement, using reliable risk indicators while maintaining flexibility and proportionate, context-specific implementation

Digital tools

Digital tools and technologies can facilitate the performance of due diligence. Such tools are for instance used for the tracking and surveillance of raw materials, goods and products throughout value chains (e.g. satellites, drones, radars or platform-based data sharing). They can help companies reduce the cost of data and facilitate the identification, monitoring and assessment of adverse impacts, as well as enhancing collaboration and stakeholder engagement.

12. What digital tools do you consider most useful to facilitate the identification, monitoring and assessment of possible adverse impacts? Please explain pros and cons.

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

The Guidelines should recognise ESG platforms, internal risk assessments, third-party tools and existing governance systems as complementary, risk-based due diligence tools. Digital and AI solutions should support, not replace, professional judgement and should not become de facto compliance standards. Expectations must remain proportionate to company size, resources and leverage, with technology serving as evidence of good-faith efforts rather than a basis for liability.

13. Have you encountered any difficulties or problems with digital tools, including issues that cause unnecessary burdens?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

The guidance should recognise digital tools as optional, proportionate support for risk-based due diligence, not mandatory compliance measures. Companies should be free to use them for risk identification and prioritisation, while acknowledging data limitations, false positives, poor interoperability and limited traceability. Their use should not create disproportionate administrative burdens.

14. Do you think there should be additional digital tools? What functionalities and tasks should these focus on?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

The Guidelines should clarify that digital tools are voluntary support mechanisms and not prerequisites for demonstrating CSDDD compliance. Companies should retain full discretion to select technologies appropriate to their size, sector, value chain complexity and risk profile. Any regulator-led digital platform should complement (not replace or duplicate) existing company systems by providing reliable, standardised country, sector and impact risk data, interoperable datasets, entity resolution and risk prioritisation. Guidance should encourage a proportionate, risk-based approach to supply chain mapping, recognising that exhaustive multi-tier visibility is often neither feasible nor necessary. Digital tools, including AI and other advanced technologies, should support more efficient due diligence without creating de facto compliance obligations or prescriptive technological requirements. The focus should remain on improving risk identification, reducing administrative burden, enhancing comparability and interoperability, and enabling companies to allocate resources to the highest-risk areas.

Prioritisation

The Directive provides that where it is not feasible for companies to address all identified adverse impacts at the same time and to their full extent, they shall be able to prioritise adverse impacts based on their severity and likelihood.

15. Are there situations where in your view the severity or likelihood of a specific adverse impact is (or might be) particularly difficult to assess? How could such difficulties be overcome?

This question is aimed at gathering feedback from stakeholders in all groups.

The Guidelines should recognise that assessing the severity and likelihood of adverse impacts across complex, international value chains is inherently challenging and should remain proportionate, practical and risk-based. Limited visibility beyond direct business partners should not create unrealistic expectations, as these relationships with suppliers change frequently; companies should investigate further where significant risks are identified or reasonably likely, based on reasonably available information. Where quantitative data is limited, companies should be able to rely on qualitative methods, expert judgement, stakeholder engagement, scenario analysis and sectoral risk assessments consistent with international standards.

Risk assessments should reflect a company's degree of leverage and operational control, with differentiated expectations across own operations, business partners and joint ventures. Existing prevention and mitigation measures, together with compliance with applicable laws and regulatory requirements, should be recognised as relevant factors in assessing the likelihood and severity of adverse impacts.

The guidance should also acknowledge practical challenges, including geopolitical developments, hidden labour rights risks and cumulative environmental impacts. Rather than encouraging exhaustive assessments, it should promote targeted verification, supplier segmentation and dynamic monitoring of higher-risk business relationships, ensuring due diligence remains effective, achievable and aligned with the Directive's risk-based,

16. Regarding situations when it is “not feasible to address all identified impacts at the same time and to their full extent”, what other elements are particularly relevant to support companies in performing an appropriate risk prioritisation process?

This question is aimed at gathering feedback from stakeholders in all groups.

The Guidelines should confirm that prioritisation is a fundamental feature of the CSDDD's risk-based and obligation-of-means approach. Companies should be able to prioritise impacts using documented methodologies based on reasonably available information and tailored to their operations and chain of activities. Prioritisation should be guided primarily by severity (including scale, scope and irremediability) and, where relevant, likelihood. Companies should also be permitted to consider factors such as leverage, operational control, information availability, feasibility of remediation, existing mitigation measures, operating context, vulnerable populations and opportunities for collective action, while periodically reviewing their approach. Where impacts are assessed as equally severe, companies should be able to prioritise those where they have the greatest ability to influence outcomes. The Guidelines should recognise that reasonable, well-documented prioritisation decisions made in good faith should provide confidence that companies have met their due diligence obligations.

The framework should also acknowledge that visibility, leverage and available information generally decrease across complex value chains. Guidance should therefore calibrate expectations accordingly and encourage responsible engagement, capacity-building and continuous improvement, rather than incentivising disengagement from higher-risk markets or SME suppliers where companies are taking reasonable steps to prevent or mitigate adverse impacts.

Responsible disengagement

The CSDDD requires engagement with business partners and a focus on preventing and addressing adverse impacts. However, it also provides that, as a measure of last resort when all other measures have failed, the business relationship must be suspended until the impact is addressed, under the condition that suspension would not lead to a manifestly more severe human rights or environmental harm than the one that could not be addressed.

17. Are you aware of examples where a decision was taken not to disengage from a business relationship because this would have potentially resulted in more severe impacts compared to those that triggered due diligence in the first place? How was the situation dealt with?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

- ☒ Yes
- ☐ No

Please explain:

500 character(s) maximum

The guidance should encourage companies to consider the potential unintended social, safety and environmental impacts of prevention, mitigation and, where relevant, disengagement measures. Where a proposed measure could create significant adverse impacts, companies should be able to adapt their approach, provided the decision is risk-based, appropriately documented and justified.

Purchasing practices

Purchasing practices (e.g., related to pricing, payment terms, delivery terms, order modifications, risk transfer, or contract termination) can have an impact on human rights, including labour rights, and the environment along value chains.

The CSDDD requires companies, where relevant, to make the necessary modifications of, or improvements to, their purchasing practices as part of the appropriate measures to address (prevent, mitigate, bring to an end, minimise) adverse impacts.

18. In your experience, what purchasing practices proved most cost-effective while at the same time ensuring that adverse impacts are prevented and mitigated? What are their pros and cons?

Out of these, are there purchasing practices that are inherently sector- or context-specific?

If possible, please provide examples of specific contract or commercial terms or other best practices.

This question is aimed at gathering feedback from stakeholders in all groups.

1000 character(s) maximum

The Guidelines should recognise that procurement practices are sector- and context-specific and avoid prescribing uniform approaches. Companies should retain commercial flexibility while integrating due diligence into existing procurement processes. Risk-based supplier screening, contractual requirements (e.g. human rights, audit and corrective action clauses), supplier codes of conduct, sustainability criteria and periodic supplier reviews are effective tools for managing risks. Guidance should build on existing governance and commercial relationships rather than creating parallel processes, while recognising that companies cannot guarantee outcomes across the supply chain or be expected to fundamentally restructure purchasing practices beyond what is commercially reasonable.

Living income and living wage

19. What are most cost-effective available data that you are aware of for determining the living income for self-employed suppliers (“an adequate living income for self-employed workers and smallholders, which they earn in return from their work and

production”, see CSDDD Annex, Part I point 6)?

Are there sectors/geographies where no such data exist or are particularly difficult /costly to obtain?

This question is aimed at gathering feedback from stakeholders in all groups.

500 character(s) maximum

The Guidelines should recognise that reliable living income data is not consistently available worldwide and should allow companies to rely on available benchmarks as one input supplemented by local context and SME input. A centralised, standardised benchmark source would improve consistency, while clear definitions of remuneration and recognised methodologies would enhance legal certainty and cost-effective implementation.

Investment

As part of the measures to prevent and address adverse impacts, the CSDDD requires, where relevant, making the necessary financial or non-financial investments in, and adjustments or upgrades of, for example facilities, production or other operational processes and infrastructures.

20. Which cost-effective practices are you aware of as regards companies making investments in their value chains to prevent or address adverse impacts?

This question is aimed at gathering feedback from stakeholders in all groups.

500 character(s) maximum

The guidance should promote a proportionate, risk-based approach combining supplier capacity building, long-term partnerships, contractual requirements and stakeholder engagement. Companies should retain flexibility to deploy resources where they have the greatest leverage and impact. Value-chain investments should remain voluntary, context-specific tools rather than mandatory responses to identified risks, supporting effective due diligence.

SMEs

In setting out the due diligence duties, the CSDDD includes specific safeguards for SME business partners. An important safeguard is the requirement for in-scope companies to use contractual terms that are fair, reasonable, and non-discriminatory, and that do not shift compliance burdens to SME business partners. Furthermore, where relevant, companies should provide SME business partners with targeted and proportionate support where necessary in view of the resources, knowledge and constraints of the SME, including by providing or enabling access to capacity-building, training or upgrading management systems,

and, where compliance with the code of conduct or a prevention/correction action plan would jeopardise the viability of the SME, by providing targeted and proportionate financial support (such as direct financing, low-interest loans, guarantees of continued sourcing, or assistance in securing financing).

21. In your experience, have you used specific contractual terms that are fair, reasonable, and non-discriminatory when entering into contractual relationships with SME business partners to facilitate or support the due diligence process? Please explain pros and cons.

This question is primarily aimed at gathering feedback from stakeholders in group 1.

500 character(s) maximum

The guidance should encourage contractual clauses that are fair, proportionate and risk-based, taking account of SMEs' size, resources and capacities. Codes of conduct and due diligence requirements should promote consistent standards while allowing proportionate implementation, including simplified verification or phased compliance. SMEs should not bear disproportionate compliance costs, including the full cost of third-party audits.

22. In your experience, what are the most cost-effective measures to support SMEs? What are the pros and cons?

This question is primarily aimed at gathering feedback from stakeholders in groups 1 and 5.

500 character(s) maximum

The Guidelines should promote proportionate, cost-effective SME support through clear requirements, training, shared guidance and industry or Commission-backed tools. Capacity building should strengthen local suppliers without imposing bespoke support obligations on companies, avoiding incentives to disengage from SMEs while encouraging collaboration and scalable, risk-based compliance.

Remediation

The CSDDD stipulates that where a company has caused or jointly caused an actual adverse impact, including in its value chain, the company shall provide [remediation](#). Remediation means restoration of the affected person or persons, communities or the environment to a situation equivalent or as close as possible to the situation they would have been in had the actual adverse impact not occurred, in proportion to the company's implication in the adverse impact. It includes financial or non-financial compensation and, where applicable, reimbursement of the costs incurred by public authorities for any necessary remedial measures. The Directive also provides that the company must meaningfully engage with stakeholders (the company's employees, the employees of its subsidiaries and of its business partners, and their trade unions and workers' representatives, as well as individuals or communities whose rights or interests are or could be directly affected by the relevant products, services and operations of the company, its subsidiaries and its business partners and the legitimate representatives of those individuals or communities) when designing remediation measures.

23. In your experience, what are the most effective, including cost-effective, practices related to remediation? Please explain pros and cons.

This question is aimed at gathering feedback from stakeholders in all groups.

500 character(s) maximum

The guidance should clarify that remediation should reflect the company's due diligence obligations and not arise solely because an adverse impact occurred. Where due diligence has been appropriately conducted, remediation should be assessed based on the specific circumstances. Guidance should promote practical, proportionate remediation through corrective action plans, grievance mechanisms, stakeholder engagement and capacity building.

24. What are best practices that you are aware of to determine a company's proportionate involvement in an adverse impact for the purpose of remediation when a company jointly causes the adverse impact together with others (e.g., its business partner(s) or other companies)?

Have there been difficulties to determine appropriate remediation in case of joint causation in certain situations and how have these difficulties been overcome?

This question is aimed at gathering feedback from stakeholders in all groups.

500 character(s) maximum

The guidance should clarify that remediation does not, by itself, establish legal responsibility. Remediation should be proportionate to a company's contribution, level of control and role in the adverse impact. A business relationship alone should not determine remediation obligations. The guidance should promote a consistent, proportionate approach by competent supervisory authorities

Conflict-Affected and High-Risk Areas (CAHRAs)

In conflict-affected and high-risk areas, as defined in accordance with Regulation (EU) 2017/821, human rights abuses are more likely to occur and to be severe. Companies should take this into account and adapt their due diligence to conflict-affected and high-risk areas. Companies should take such situations into account as particular geographic and contextual risk factors when performing in-depth assessments as part of the identification process, when taking appropriate measures to prevent, mitigate, bring to an end and minimise identified adverse impacts, and when engaging with stakeholders (see recital 42 of the CSDDD).

Operational challenges in conflict contexts

To ensure the guidelines take into account relevant barriers to due diligence, companies are invited to comment on the specific obstacles they may (or have) face(d) when conducting due diligence in Conflict-Affected and High-Risk Areas (CAHRAs).

25. In your experience, what are the most significant operational challenges preventing effective due diligence in CAHRAs? How can these challenges be overcome?

This question is aimed at gathering feedback from stakeholders in all groups.

- ☒ Limited access to data/information: difficulty verifying information due to data-poor environments or restricted physical access
- ☐ Safety risks to stakeholders: inability to consult with affected individuals and communities without exposing them to retaliation or violence
- ☐ Safety risks to staff: security threats to company personnel or auditors preventing on-the-ground assessment
- ☐ Legal conflicts: national laws (e.g., secrecy acts, counter-terrorism laws) that conflict with due diligence expectations
- ☐ Complexity of supply chains: difficulty tracing business partners in informal or opaque war economies
- ☐ Other

Expectations on identifying “high-risk” contexts

Recital 42 of the CSDDD refers to the need to adapt due diligence to the context of "conflict-affected and high-risk areas". While some overviews (e.g., lists of CAHRAs) exist, companies may have difficulties identifying "high-risk" situations (e.g. authoritarianism, instability) before they escalate into full conflict.

26. To assist companies in determining when specific due diligence obligations apply, would specific guidance regarding the identification of "high-risk" areas beyond active conflict zones be helpful? If so, please indicate your preference:

This question is aimed at gathering feedback from stakeholders in all groups

- ☐ List of contextual risk indicators: a list of "red flags" indicating state fragility or authoritarianism (e.g., suppression of civil society, suspension of legal protections, spike in inflammatory/hate speech)
- ☒ References to and guidance on how to use specific, reputable global indices (e.g., OECD States of Fragility, RULAC, or the World Bank FCS list) to determine a country's risk level
- ☐

Sector-specific case studies for "early warning" contexts: practical examples of how companies in different industries have identified high-risk signals in seemingly stable or "pre-conflict" environments

☐ Other

Integration of conflict analysis

In CAHRAs, it is appropriate for companies to consider their impacts on the conflict dynamics where these may negatively affect people or the environment (e.g., are company assets used by armed groups? is the hiring process or use of land/water fuelling ethnic tension?).

27. In your experience, which specific practical tools or frameworks (e.g. examples of structural drivers and root causes, early warning “red flag” indicators, conflict actor mapping, targeted questions for self-evaluation, scenario planning) proved to be particularly useful and cost-effective in integrating conflict analysis into your company’s scoping and in-depth assessment?

This question is primarily aimed at gathering feedback from stakeholders in group 1.

500 character(s) maximum

The Guidelines should recognise that existing HSE, sustainability, security and operational risk assessments can support conflict analysis and fulfil CSDDD due diligence, avoiding duplication. Companies should be able to combine internal governance processes with recognised external risk indicators, early warning systems and conflict mapping to identify and monitor conflict-related risks through a practical, risk-based approach.

Sharing of information and resources, collaboration

For the purposes of due diligence, companies [are entitled](#) to share resources and information within their respective corporate groups and with other legal entities. Furthermore, as part of appropriate due diligence measures, companies are required to collaborate with other entities, including (where relevant) to increase the company’s ability to prevent or mitigate adverse impacts, in particular where no other measure is suitable or effective.

28. What are the main reasons that make information problematic to share with business partners? What best practices have emerged to address such concerns?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

The Guidelines should recognise that information sharing is limited by commercial confidentiality, competition law, data protection and other legal obligations. They should provide greater legal certainty on permissible information exchange and encourage secure, standardised data-sharing mechanisms, appropriate

confidentiality safeguards and digital platforms to facilitate proportionate due diligence while protecting sensitive information.

29. As regards cooperation with other companies (i.e., with peers, in the framework of industry schemes) to carry out certain aspects of due diligence (e.g., risk analysis, stakeholder engagement, remediation, investment, capacity building, exercising leverage) what has worked well and what has not? Have competition law considerations constrained cooperation for due diligence? How can compliance burden be further reduced by data sharing and collaboration?

Please describe the types of constraints encountered and any solutions (e.g. organisational or procedural steps) found to overcome those obstacles.

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

1000 character(s) maximum

The Guidelines should encourage voluntary industry collaboration through initiatives such as IOGP, Ipieca and API as an effective and cost-efficient means of supporting due diligence through shared tools, standardised methodologies, supplier questionnaires, peer learning, best-practice exchange and coordinated supplier engagement. Such collaboration can significantly reduce duplication for both companies and suppliers while improving consistency and efficiency. Participation in industry initiatives should remain optional, and companies should retain discretion over whether to rely on shared due diligence findings. The Commission should provide clear competition law guidance and safe harbours for collaborative due diligence activities (including joint audits, shared databases and industry-level data sharing) to provide legal certainty, encourage cooperation and avoid unnecessary duplication without creating implicit compliance expectations.

Due diligence support at group level

In a situation where both a parent company and (certain of) its subsidiaries fall within the scope of application of the CSDDD, the Directive allows the former to fulfill the due diligence obligations of the latter on their behalf. This can bring efficiencies in the exercise of due diligence. However, such due diligence support is subject to certain conditions (for example the subsidiary abides by its parent company's due diligence policy accordingly adapted, the subsidiary continues to take appropriate measures that the parent cannot take, etc.) and it does not relieve the subsidiaries of their due diligence obligations.

30. In your experience, are there particular aspects of the cooperation between the parent company and its subsidiaries that may raise particular difficulties (including any legal requirements under other regulatory regimes that might create obstacles)?

This question is primarily aimed at gathering feedback from stakeholders in group 1.

500 character(s) maximum

The guidance should recognise group-wide governance, compliance and risk management systems as appropriate for parent-level due diligence, avoiding unnecessary duplication with subsidiary processes. It should acknowledge subsidiaries' legal autonomy, limits on parent operational control, and cross-border legal and data-sharing constraints. Ownership alone should not determine parent responsibility where conflicting legal requirements restrict information sharing

Model Contractual Clauses

Under the CSDDD, responsibility to carry out due diligence lies with the large companies falling within its personal scope of application. As part of due diligence, the Directive requires companies to take appropriate measures, such as the adoption of a prevention or correction action plan and, where relevant, seeking contractual assurances from business partners that they will comply with the company's code of conduct, including by establishing corresponding contractual assurances from their business partners, making necessary investments, providing targeted support to SMEs business partners, collaborating with other entities including to increase the company's ability to prevent or mitigate adverse impacts, neutralising and remediating actual impacts, engaging with stakeholders, operating notification and complaints mechanisms, etc.

The CSDDD requires the Commission to issue model contract clauses for voluntary use to facilitate the implementation of the due diligence duties. The Directive clarifies that these clauses should aim to facilitate a clear allocation of tasks between contracting parties and ongoing cooperation, in a way that avoids the transfer of the obligations provided for in the Directive to a business partner and automatically rendering the contract void or triggering termination options in case of an adverse impact.

31. What is your experience of cooperating with business partners to ensure efficient due diligence?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

1000 character(s) maximum

The guidance should avoid creating expectations of extensive information gathering across entire value chains where this would be disproportionate or not reasonably achievable. Cooperation with business partners should remain risk-based and proportionate, recognising limited visibility beyond Tier 1, varying data quality and supplier capacity, particularly in developing markets. Guidance should promote simplified, tiered contractual approaches, mutual recognition of equivalent due diligence frameworks, standardised questionnaires, reporting tools, training and capacity building, while discouraging excessive surveys, duplicative requests and unrealistic contractual obligations. Companies should not be considered non-compliant where suppliers cannot accept model clauses despite documented good-faith efforts. The focus should remain on effective due diligence outcomes rather than administrative processes.

32. What cooperation should the model contract clauses recommend between the in-scope company and its business partners as regards:

- the adoption and implementation of any prevention/correction action plan
- the cost of addressing adverse impacts
- stakeholder engagement
- the notification and complains mechanisms

with a view to ensure that due diligence is efficient and cost effective while compliance burden is not shifted to the business partners?

Please provide examples of appropriate contractual clauses, if possible.

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

1000 character(s) maximum

The guidance should promote proportionate contractual cooperation to identify, prevent, mitigate and monitor adverse impacts through corrective action plans, stakeholder engagement and grievance mechanisms. Contractual clauses should support cooperation rather than transfer due diligence obligations wholesale to business partners. Costs should be allocated fairly according to each party's responsibility, influence and capacity. Companies acting in good faith should not be considered non-compliant where they cannot secure model contractual clauses

33. In situations where the in-scope company and its business partner(s) are located in different countries, is there a need for specific contractual clauses on jurisdiction and applicable law to the contract? If so, why and can you provide examples of such clauses?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 3.

1000 character(s) maximum

The Guidelines should recognise that CSDDD implementation may conflict with national contract law, confidentiality obligations and third-country legal requirements, and that model clauses cannot resolve all such issues. Companies should retain flexibility to determine appropriate governing law, jurisdiction and dispute resolution mechanisms for cross-border contracts. Guidance should encourage clear contractual provisions to enhance legal certainty while avoiding prescriptive requirements that increase complexity across multiple jurisdictions. Provisions such as mediation or other dispute-escalation mechanisms may support effective implementation but should remain at the parties' discretion.

34. Are there other elements required by CSDDD that are challenging to translate into contractual terms? What could be ways to overcome this challenge?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 3.

1000 character(s) maximum

The Guidelines should recognise that contractual clauses alone cannot deliver effective due diligence, particularly for stakeholder engagement, indirect business partners, monitoring and remediation. They should encourage complementary, non-contractual approaches such as robust governance systems, capacity building, industry collaboration, training, codes of conduct and continuous improvement. Guidance should also acknowledge the challenges created by overlapping customer codes of conduct and complex multi-tier supply chains, allowing companies to rely on alternative compliance pathways where contractual mechanisms are impracticable. This would reduce duplication, preserve flexibility and promote more effective, risk-based implementation.

35. Are you aware of any useful and relevant best practices for contractual clauses operationalising human rights and environmental due diligence? If yes, elaborate.

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 3.

1000 character(s) maximum

The Guidelines should reflect existing best practices by encouraging contractual clauses aligned with international standards, such as the UNGPs, that promote cooperation, continuous improvement, proportionality, reasonable audits and remediation rather than punitive enforcement. Existing industry frameworks, including the Voluntary Principles on Security and Human Rights and sectoral codes of conduct, should be recognised as valuable references. Any model clauses developed by the Commission should remain voluntary support tools rather than becoming de facto compliance standards. Companies should be free to use equivalent contractual approaches better suited to their sector, legal framework and business relationships, provided they achieve the objectives of the Directive.

Guidance on fitness criteria for industry and multi-stakeholder initiatives (Article 20)

[Industry or multi-stakeholder initiatives](#) can support due diligence efforts and reduce burdens, for instance by providing tools, information or capacity building, or assessing a company's operations, sites, products or services in relation to human rights, including labour rights, and environmental impacts. The Directive allows in-scope companies to participate in fit-for-purpose industry and multi-stakeholder initiatives to support the fulfilment of their obligations. However, in-scope companies are required to monitor the effectiveness of the measures carried out by such initiatives, and their use does not exonerate companies from their due diligence duties and liability in case of non-compliance.

Industry and multi-stakeholder initiatives can play a key role in supporting their members in carrying out due diligence, be it voluntary standards or requirements under law. The logic of these initiatives is that the associated challenges can best be met through collective action using pooled resources.

36. In your view, for which due diligence measures do industry or multi-stakeholder initiatives offer the biggest added value?

☒ Identification of adverse impacts, including risk assessment



Prioritisation

- ☐ Investment
- ☐ SME support
- ☐ Increasing leverage through collaboration (e.g., to mitigate risks or bring to an end actual impacts)
- ☐ Remediation
- ☐ Verification
- ☐ Monitoring effectiveness of actions
- ☐ Stakeholder engagement
- ☐ Operating notification/complaint mechanisms
- ☒ Other

Please specify:

150 character(s) maximum

Industry initiatives strengthen risk assessment, monitoring, remediation and SME support through shared tools, data and scalable collaboration.

37. What are, in your view, the main challenges for existing industry and multi-stakeholder initiatives in view of their role in supporting due diligence under the CSDDD (e.g., misalignment with the due diligence requirements, misalignment of audit protocols with the material scope of the CSDDD, in particular the Annex)? What are the main gaps in the geographical, sectoral, topical or value chain coverage of existing industry and multi-stakeholder initiatives?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

The main challenges include limited alignment of existing tools with CSDDD's impact-based approach, inconsistent methodologies, insufficient sector-specific solutions, limited visibility beyond Tier 1 suppliers, and inadequate data and engagement platforms in higher-risk and emerging markets. These gaps reduce the effectiveness of due diligence across complex value chains.

38. Which of the following governance or other challenges of existing industry or multistakeholder initiatives do you consider as being the most important?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

- ☐ conflicts of interest, including any undue influence on the governance of the initiative or on specific measures by participating companies
- ☐ governance bodies and their decision-making roles and responsibilities not clearly defined
- ☒ collaboration opportunities within an initiative and collaboration and interoperability between initiatives not sufficiently exploited resulting in undue burden for participating companies and audited value chain partners
- ☐ lack of independence and competence of assessors/verifiers, undermining the credibility of their work
- ☐ insufficient robustness of audit or assessment methods
- ☐ insufficient engagement with stakeholders
- ☐ lack of effectiveness in bringing about tangible impact
- ☐ processes not sufficiently adapted to cater for local realities and/or the interests of relevant stakeholders (including smallholders, SMEs, artisanal producers)
- ☒ Other

Please explain:

150 character(s) maximum

Poor interoperability and inconsistent audit methods increase duplication, reporting burdens and reduce due diligence efficiency.

Accompanying measures

In the context of accompanying and support measures, the Commission may complement Member State support measures, building on existing Union action to support due diligence in the Union and in third countries, and may devise new measures, including facilitation of industry or multi-stakeholder initiatives to help companies fulfil their obligations. This could result in considerable reduction of compliance burdens.

39. From the list below, which specific potential facilitation role of the European Commission would benefit your organisation the most and how?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2 and 5.

- ☒ Acting as a convener - or delegating to a platform of existing initiatives - to share best practice and peer-to-peer learning.
- ☐

Engaging with companies, industry associations, and other stakeholders to design new initiatives for more participants to benefit.

Other roles

Please specify:

150 character(s) maximum

Improves alignment and standardisation, reduces duplication, and supports consistent, cost-effective, risk-based due diligence.

Guidance on third-party verification (Article 20)

The CSDDD allows companies to use [independent third-party verification](#) to support the implementation of due diligence obligations to the extent that such verification is appropriate to support the fulfilment of relevant obligations, in particular the obligation to verify compliance by business partners with the contractual assurances regarding the company's code of conduct and possible prevention and corrective action plans. Independent third-party verification may be carried out by specialised companies or by an industry or multi-stakeholder initiative. According to the Directive, the third-party verifier must be objective, completely independent from the company, free from any conflicts of interest and from external influence, have experience and competence in human rights (including labour rights) or environmental matters, according to the nature of the adverse impact, and be accountable for the quality and reliability of the verification.

40. What best practices could ensure the independence of third-party verifiers from the companies that they assess, from the companies on whose behalf they act and from external influence?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

The Guidelines should establish clear independence criteria for verifiers and ensure that supervisory authorities recognise all verifiers meeting those standards. Existing accreditation frameworks should be used to avoid duplication and additional costs. Guidance should also address conflicts of interest, transparent selection, confidentiality, sector-specific requirements and appropriate oversight to ensure independent and effective verification

41. In your view, what level of experience and competence in human rights (including labour rights) or environmental matters, according to the nature of the adverse impact, would be necessary for third-party verifiers to support companies in

implementing the Directive's requirements?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

Verifier competence should be sector-specific and combine practical operational experience with relevant human rights, environmental and technical expertise. Existing professional accreditations and proven experience should be recognised, avoiding new EU-specific credentials. Where appropriate, multidisciplinary teams should be used to ensure rigorous, proportionate and credible assessments.

42. In your experience, what are the most effective standards ensuring that the third-party verifiers are accountable for the quality, effectiveness, reliability and integrity of the verification?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 3 and 5.

500 character(s) maximum

The Guidelines should recognise existing audit, assurance and management system processes as valid evidence supporting due diligence and avoid creating expectations of routine third-party verification. Existing international accreditation, quality assurance and professional liability frameworks should be relied upon, allowing companies to select verifiers based on recognised accreditation and relevant sector expertise.

Meaningful stakeholder engagement

The Directive requires companies to take appropriate measures to carry out effective and meaningful engagement with stakeholders (the company's employees, the employees of its subsidiaries and of its business partners, and their trade unions and workers' representatives, as well as individuals or communities whose rights or interests are or could be directly affected by the relevant products, services and operations of the company, its subsidiaries and its business partners and the legitimate representatives of those individuals or communities). Consultation of stakeholders should take place to identify, assess and prioritise adverse impacts, when developing (enhanced) prevention and corrective action plans, and when adopting appropriate measures to remediate adverse impacts.

43. Taking into account the requirements of the CSDDD, in your experience what are the most cost-effective means to engage with stakeholders in the performance of due diligence? What are the pros and cons?

This question is primarily aimed at gathering feedback from stakeholders in groups 1 and 3.

500 character(s) maximum

The guidance should recognise stakeholder engagement integrated into existing operational processes and industry initiatives as an effective and proportionate approach. Companies should retain flexibility, acting in

good faith, to determine the form, frequency and methods of engagement suited to local contexts, using existing dialogue and grievance mechanisms. Guidance should avoid prescriptive requirements that duplicate processes or undermine meaningful, risk-based engagement.

44. Which methods have proven most cost-effective in identifying and involving marginalized groups (for example certain groups of indigenous people) or ‘hidden’ stakeholders, such as those working in the informal sector or victims of human trafficking?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, and 3.

500 character(s) maximum

The Guidelines should encourage collaboration with partners, industry initiatives, local organisations, NGOs and community representatives through existing engagement and grievance mechanisms. Stakeholder engagement should be tailored to local contexts and integrated into existing risk management processes, helping identify marginalised groups while avoiding standalone, duplicative CSDDD exercises.

45. What are the most robust and cost-effective mechanisms for guaranteeing confidentiality and protecting participants from retaliation?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, and 3.

500 character(s) maximum

The Guidelines should recognise existing protection mechanisms, such as anonymous multilingual reporting channels, non-retaliation policies and confidential grievance procedures, as effective safeguards. Companies should be encouraged to use trusted intermediaries, ensure confidentiality and anonymity, and adapt engagement methods to protect vulnerable groups without creating duplicative new mechanisms.

Information for stakeholders and their representatives on how to engage throughout the due diligence process

The Commission is tasked with issuing guidance containing information for stakeholders and their representatives (as defined in the directive) on how to engage throughout the due diligence process (e.g. when gathering the necessary information on actual or potential adverse impacts to identify, assess and prioritise them; when developing prevention and corrective action plans or enhanced action plans; and when adopting appropriate measures to remediate adverse impacts).

46. What are the most critical issues for stakeholders covered by the Directive in terms of engagement with companies at different stages of the due diligence process? What are best practices leading to an effective (including cost-effective)

due diligence process?

This question is primarily aimed at gathering feedback from stakeholders in groups 2, 4 and 5.

500 character(s) maximum

The guidance should promote early, transparent and meaningful stakeholder engagement through regular dialogue, accessible feedback and complaint mechanisms, and clear communication on how input is considered. It should clarify that stakeholder engagement is primarily required for in-depth assessments and action plans, whether undertaken directly or through multi-stakeholder initiatives, and should remain based on good-faith dialogue

47. In your experience, what the most cost-effective approaches that companies can use to involve stakeholders at the level of indirect business partners? What are pros and cons?

This question is primarily aimed at gathering feedback from stakeholders in groups 2, 4 and 5.

500 character(s) maximum

The guidance should recognise that stakeholder engagement should reflect companies' proximity and leverage it. Where direct engagement is impractical, companies should be able to reasonably rely on credible intermediaries, industry initiatives, direct business partners and existing engagement channels. Workshops and surveys can provide cost-effective support, while acknowledging their limitations in capturing all stakeholder perspectives.

48. What are best practices in terms of the company's security procedures so that vulnerable stakeholders feel safe to engage (e.g., in terms of guarantees of anonymity, protection against retaliation, other)?

This question is primarily aimed at gathering feedback from stakeholders in groups 2, 4 and 5.

500 character(s) maximum

The guidance should promote trusted, accessible grievance mechanisms offering multiple reporting channels, confidentiality, anonymity where appropriate, data protection and protection against retaliation. Companies should ensure timely, transparent handling of complaints through dedicated processes tailored to local contexts and stakeholder vulnerabilities, supported by awareness-raising, monitoring and continuous improvement to build trust and encourage meaningful engagement.

49. How can companies engage with stakeholders in a way that specifically addresses and removes barriers for vulnerable stakeholders or groups (such as, depending on the context, workers representatives, indigenous peoples, women, or migrant workers)? In your view, what specific support do vulnerable stakeholders

need?

This question is primarily aimed at gathering feedback from stakeholders in groups 1, 2, 4 and 5.

500 character(s) maximum

The guidance should encourage early identification and inclusive engagement of affected stakeholders, particularly vulnerable groups, including consultation to understand barriers to participation. Engagement should be tailored to local contexts and potential impacts, using accessible information, safe and inclusive channels, trusted representatives, anonymity where appropriate and meaningful feedback mechanisms.

Guidelines for supervisory authorities (specific questionnaire targeted to supervisors only)

50. Which aspects of the CSDDD do you expect to present the greatest practical challenges for supervisory authorities when carrying out their oversight functions? What would be new challenges compared to the enforcement tasks of existing supervisors (including in other policy areas)? How can the guidelines contribute to addressing those challenges?

This question is primarily aimed at supervisors.

1000 character(s) maximum

51. Based on experience with other enforcement regimes (deforestation, conflict minerals, product safety, etc.) what types of information, documentation and/or evidence have proven most useful when checking compliance with due diligence-type obligations?

This question is primarily aimed at supervisors.

500 character(s) maximum

52. What would be best practices (e.g., organisational steps, procedures, other mechanisms) from other policy areas that have proven useful for the coordination among supervisors? Which aspects of cooperation with other supervisors do you expect to present the greatest practical challenges in practice?

This question is primarily aimed at supervisors.

500 character(s) maximum

53. Which factors listed in Article 27(2) do you expect to be most difficult to operationalise when determining the level of pecuniary penalties?

This question is primarily aimed at supervisors.

- ☐ Nature, gravity and duration of the infringement, severity of the impacts
- ☐ Investments and targeted SME support provided under Articles 10, 11 CSDDD
- ☐ Collaboration with other entities to address impacts
- ☐ Extent to which prioritisation decisions were made in accordance with Article 9 CSDDD
- ☐ Relevant previous infringements found by final decision
- ☐ Extent of any remedial action taken
- ☐ Financial benefits gained or losses avoided
- ☐ Other aggravating or mitigating factors

54. In your experience as a supervisory authority, are there circumstances characterising an infringement that raise specific questions in determining the level of fines (and that therefore should be addressed in the guidance)?

This question is primarily aimed at supervisors.

500 character(s) maximum

55. What features of the guidance to be issued in accordance with Article 27(4) of the CSDDD would be most helpful in assisting supervisory authorities in determining the level of penalties, in a way that contributes to a uniform fining practice across the EU?

This question is primarily aimed at supervisors.

500 character(s) maximum

56. Are there best practices from other policy areas (at EU or national level) that, in your view, could usefully inform sanctioning and fining decisions under the CSDDD? Please provide concrete examples (e.g., fining guidelines, assessment frameworks, judicial approaches).

This question is primarily aimed at supervisors.

500 character(s) maximum

Conclusion

If you have documents relevant for the questions above that you wish to bring to the attention of the Commission (such as best practices, codes of conduct, contract clauses, guidance documents), you can upload them here. Please include a brief description of the file and of its relevance as regards the above questions. However, to the extent possible, please also include that information in the corresponding response fields of the questionnaire (if the character limits permit).

500 character(s) maximum

The Guidelines should support practical, proportionate and harmonised implementation of the CSDDD while remaining non-binding and fully respecting the Directive and the Omnibus I amendments. They should strengthen legal certainty, build on existing governance and due diligence systems, promote a risk-based and obligation-of-means approach, and avoid creating new obligations or de facto compliance standards beyond the agreed legal framework.

Please upload your files(s)

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Type of file(s):

- ☐ Due diligence policy
- ☐ Code of conduct
- ☐ Contract clauses
- ☐ Guidelines
- ☐ Reports
- ☐ Other

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