

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

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*** Surname**

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*** Email (this won't be published)**

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*** Organisation name**

255 character(s) maximum

Commission nationale consultative des droits de l'homme (CNCDH)

*** 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.

* 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 |
| ☐ Andorra | ☐ El Salvador | ☐ Madagascar | ☐ São Tomé and Príncipe |
| ☐ Angola | ☐ Equatorial Guinea | ☐ Malawi | ☐ Saudi Arabia |
| ☐ Anguilla | ☐ Eritrea | ☐ Malaysia | ☐ Senegal |
| ☐ Antarctica | ☐ Estonia | ☐ Maldives | ☐ Serbia |
| ☐ Antigua and Barbuda | ☐ Eswatini | ☐ Mali | ☐ Seychelles |
| ☐ Argentina | ☐ Ethiopia | ☐ Malta | ☐ Sierra Leone |
| ☐ Armenia | ☐ Falkland Islands | ☐ Marshall Islands | ☐ Singapore |
| ☐ Aruba | ☐ Faroe Islands | ☐ Martinique | ☐ Sint Maarten |
| ☐ Australia | ☐ Fiji | ☐ Mauritania | ☐ Slovakia |
| ☐ 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 |

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

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

Les incertitudes sur le champ d'application matériel (conditions de l'art.3§1c)i)) devraient être levées pour une définition claire des obligations de vigilance et que les entreprises concentrent leurs ressources sur la gestion de leurs incidences négatives. Les exemples fournis doivent illustrer la diversité des droits, des personnes affectées, des types d'opérations et chaînes de valeur, ainsi que des formes d'implication des entreprises, sans revêtir un caractère exhaustif. V.annexe p3.

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

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

Les lignes directrices devraient promouvoir une approche téléologique, fondée sur les risques et préventive du devoir de vigilance (DDV). Elles devraient favoriser une identification proactive, ciblée et proportionnée des incidences négatives, permettant aux entreprises de prioriser leur attention/ressources sur les risques les plus saillants (selon leur gravité et probabilité), tout en garantissant un engagement effectif des parties prenantes. V. annexe p4.

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

Les approches efficaces sont fondées sur les droits et un engagement effectif avec les parties prenantes. Les évaluations devraient combiner leurs observations avec une analyse contextualisée reposant sur des éléments probants de multiples sources (et pas que des audits ou auto-évaluations), permettre d'identifier les causes profondes, d'évaluer les leviers d'action, et être régulièrement actualisées pour nourrir l'adoption de mesures appropriées de prévention/atténuation/réparation. V.annexe p4

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

En complément des informations qui peuvent être transmises par les partenaires commerciaux directs, le dialogue avec les parties prenantes, et en particulier avec les organisations syndicales et les représentants des travailleurs, notamment les fédérations syndicales mondiales et européennes, ainsi qu'avec les réseaux d'ONG, figure parmi les méthodes utiles pour cartographier les partenaires commerciaux indirects. V. annexe p. 5.

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

Ces difficultés recouvrent les restrictions aux droits humains (dont droits syndicaux), le rétrécissement de l'espace civique et les risques de représailles contre les parties prenantes locales, ainsi que les conflits de lois et la faiblesse des autorités judiciaires locales. Pour les surmonter, il conviendra d'assurer un partage d'informations entre acteurs situés au sein et en dehors de l'UE et de s'appuyer sur les fédérations syndicales mondiales et européennes et réseaux d'ONG. V.annexe p.4.

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

De nombreuses données publiques (commerciales, registres d'entreprises, droits humains/environnement, sanctions), complétées par des données indépendantes, éclairent le DDV. Elles devraient être centralisées et de qualité. V.annexe p4 sur l'articulation avec la base de données sur le travail forcé.

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

Please specify:

500 character(s) maximum

Il convient de privilégier les méthodes fondées sur un ancrage local, le dialogue social et les partenariats (représentants des travailleurs, OSC locales partenaires commerciaux locaux...), et qui reposent sur des informations indépendantes et crédibles. Celles-ci sont les plus adaptées pour un exercice de DDV capable d'atteindre les objectifs de la CS3D, basé sur une approche fondée sur les droits, tout en permettant d'accéder à des données contextualisées à moindre coût. V.annexe p4.

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

Parmi les sources utiles figurent les INDH, syndicats, inspections du travail, OSC, défenseurs des droits, organes de surveillance/juridictions internationales/européennes, PCN (OCDE) et mécanismes de l'OIT (& indice CSI, index des droits humains, DIHR Human Rights and Environment Explorer). Des lacunes subsistent s'agissant des groupes vulnérables. La Commission devrait faciliter l'accès aux informations existantes, y compris en les reliant à la base UE sur le travail forcé. V.annexe p.5.

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

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

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

Ces outils présentent, sans garanties appropriées, des risques significatifs pour les droits humains /environnement. Les entreprises devraient réaliser des études d'impact préalables sur les droits humains et l'environnement, garantir une supervision humaine, la protection de données, la transparence et maintenir une vigilance continue. L'utilisation d'outils numériques doit être complétée par d'autres méthodes, en particulier l'engagement avec les parties prenantes. V.annexe p.5.

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.

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.

Dans les chaînes de valeur complexes, les entreprises peuvent rencontrer des difficultés pour évaluer le niveau de gravité et la probabilité d'une incidence négative, notamment lorsque cette évaluation repose uniquement sur des recherches documentaires. La gravité peut parfois également être difficile à identifier pour les incidences négatives qui ne sont pas immédiatement visibles, par exemple en cas de travail dissimulé, de travail forcé ou de traite des êtres humains ; ou encore lorsque les travailleurs, leurs représentants ou les individus et communautés affectées et leurs représentants sont menacés de représailles, ce qui peut les dissuader de faire remonter des informations à ce propos. L'implication et la consultation sûres et effectives des parties prenantes est essentielle pour guider les évaluations et la prise de décision des entreprises. De même, les lignes directrices devraient rappeler que le niveau d'une gravité d'une incidence négative ne s'apprécie pas de manière isolée, mais doit prendre en compte le caractère interdépendant des droits humains et leurs potentiels effets dominos, de même que l'interdépendance entre les droits humains et la protection de l'environnement.

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.

La majorité des entreprises soumises aux obligations de la CS3D ont des chaînes de valeur mondialisées et complexes, ce qui peut rendre particulièrement difficile la prévention ou l'atténuation simultanée de l'ensemble des incidences négatives et requérir de les prioriser. Les lignes directrices de la Commission européenne devraient rappeler que l'article 9 de la CS3D doit être interprété à la lumière des standards internationaux pertinents, selon lesquels les entreprises doivent fonder leurs décisions de priorisation avant tout sur la gravité des incidences négatives, en tenant également compte de leur probabilité, quel que soit l'endroit où celles-ci se produisent dans leurs chaînes d'activités. Bien que d'autres critères puissent influencer les décisions de priorisation (tels que le volume des commandes d'achat, le degré d'influence dans un contexte donné ou à l'égard d'un partenaire commercial spécifique, ou la présence dans un pays), ceux-ci doivent rester secondaires par rapport à la gravité et à la probabilité de l'incidence négative. L'engagement avec les parties prenantes, et en particulier avec les personnes potentiellement affectées, doit guider la prise de décision des entreprises. Les lignes directrices devraient en outre rappeler que, conformément à l'article 9 §3 et aux standards internationaux en la matière, cela ne signifie pas que les incidences négatives non priorisées dans un premier temps ne devront pas être traitées par la suite.

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

La suspension ou rupture de la relation commerciale n'intervient qu'en dernier recours, en tenant compte des effets préjudiciables pour les personnes affectées, dont les travailleurs. La perspective réelle d'une rupture reste toutefois nécessaire pour que l'entreprise puisse exercer une influence effective sur le partenaire commercial concerné. Les lignes directrices devraient maintenir cette option en dernier recours et insister sur la consultation préalable des parties prenantes. V.annexe p6.

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

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

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

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

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

Les entreprises peuvent soutenir les PME par un accompagnement actif (formations, soutien financier, partage de technologies, plans d'action adaptés) et ne demander que des informations ciblées et pertinentes pour identifier/traiter les incidences négatives. Des relations commerciales durables instaurent la confiance, favorisent un partage d'informations de qualité et améliorent la vigilance. États et UE devraient soutenir la préparation et l'appropriation du DDV par les PME. Cf.annexe p7.

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

Une réparation appropriée ne peut être définie unilatéralement : elle doit reposer sur une approche centrée sur les titulaires de droits, avec un dialogue effectif avec eux/leurs représentants. Cette démarche garantit des réparations adaptées au contexte, répondant aux besoins des personnes affectées, et évite des solutions standardisées non adaptées. Les réparations doivent combiner formes financières et non financières, selon le contexte, et faire l'objet d'un suivi. V.annexe p.8.

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

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

Please specify:

150 character(s) maximum

Autre obstacle : manque de connaissance/compréhension par les entreprises du DDV renforcé en matière de droits humains et de DIH. V.annexe p9.

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

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

Parmi les obstacles figurent la confidentialité commerciale et le secret des affaires. Lorsque les informations ne relèvent pas de secrets légitimement protégés, ces difficultés peuvent être surmontées par une relation de confiance avec les partenaires commerciaux : relations durables, communication transparente sur la finalité des informations demandées, et demandes proportionnées/adaptées aux risques identifiés favorisent la coopération et la qualité des informations partagées. V.annexe p10.

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

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.

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

La collaboration avec les partenaires commerciaux, mais aussi des acteurs non commerciaux, est essentielle pour identifier et remédier aux incidences sur les droits humains/l'environnement, y compris celles de nature sectorielle, régionale ou systémique, non propres à une relation commerciale donnée. Cette collaboration n'est pas nécessairement facilitée ou entravée par les clauses contractuelles et ne saurait s'y limiter. Si ces clauses peuvent contribuer à l'exercice du DDV, elles comportent le risque d'une approche superficielle/formaliste et celui d'un report de responsabilité vers les entreprises de rang1, souvent des PME. Les lignes directrices devraient au contraire souligner que le dialogue, les relations de confiance et la collaboration constituent, en tant que tels, des mesures de vigilance appropriées au sens CS3D, et des outils essentiels pour développer et exercer un effet de levier propre à favoriser le changement, dans une démarche d'amélioration continue. V. annexe p10.

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

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

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

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

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

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

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

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

Fournir des orientations faisant autorité et réunir les parties prenantes (dont : syndicats, OSC, INDH) pour un suivi et une mise en œuvre effectifs.

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

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

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

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

Le dialogue avec les parties prenantes suppose de s'appuyer sur des canaux existants/reconnus : syndicats /représentants des travailleurs (y compris via : dialogue social et accords-cadres internationaux), société civile et communautés locales. Ces canaux devraient être combinés à des consultations ciblées, un dialogue continu et une collaboration avec des experts locaux. Un dialogue accessible inclusif et suivi d'effets améliore la participation, la confiance et la qualité du DDV. V.annexe p10.

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

Ces méthodes reposent sur une collaboration avec des intermédiaires de confiance (syndicats, INDH, OSC locales, représentants des communautés locales, défenseurs des droits, autres experts). Les entreprises devraient lever les obstacles à la participation, recourir à des méthodes de dialogue accessibles et culturellement adaptées, et instaurer des relations sur le long terme. Cette collaboration améliore portée de la démarche et qualité des informations recueillies. V.annexe p11.

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

Parmi ces mesures figurent le recours à des canaux de signalement et d'engagement confidentiels et, le cas échéant, anonymes, des engagements clairs de non-représailles, des pratiques sécurisées de traitement des données, et un engagement passant par des intermédiaires de confiance. Les entreprises devraient évaluer en amont les risques de représailles et adopter des mesures de prévention adaptées, en particulier pour les parties prenantes vulnérables ou exposées à des risques. V.annexe p11.

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

Parmi ceux-ci figurent une implication précoce, continue, effective et sûre, l'accès à une information claire, et la démonstration que ce dialogue influence les mesures adoptées. Le DDV est d'autant plus efficace qu'il s'appuie sur un dialogue continu, des mécanismes existants, représentants de confiance, des approches adaptées aux groupes vulnérables, et un suivi transparent, dans une logique d'amélioration continue. V.annexe p11.

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

Lorsque l'accès aux parties prenantes est difficile au niveau des partenaires commerciaux indirects, les entreprises peuvent s'appuyer sur des initiatives collectives (sectorielles ou multipartites) qui permettent d'intervenir à l'échelle du secteur et disposent de points d'entrée pour le dialogue, par ex. avec les travailleurs dans les niveaux inférieurs de la chaîne d'approvisionnement. Les fédérations syndicales ont également un rôle à jouer, y compris via des accords-cadres. V.annexe p11.

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

Les entreprises devraient être transparentes quant à l'utilisation des informations recueillies et à ses motifs pour créer un environnement de confiance, sécurisé et ouvert. Parmi les bonnes pratiques : anonymisation des données (ventilées, le cas échéant, par sexe, âge et autres facteurs pertinents), consultation des représentants des travailleurs plutôt que le seul dialogue individuel, et recours à des experts formés aux droits humains et à l'approche intersectionnelle. V.annexe p11.

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

La transparence du processus de dialogue est essentielle pour que sa finalité soit comprise, ce qui suppose de veiller à la disponibilité de l'information dans les langues et formats accessibles. Les entreprises devraient collaborer avec des experts pour anticiper les obstacles. Bonnes pratiques : recours à des cadres fiables, collaboration avec les représentants des groupes vulnérables, experts et autres acteurs, engagements clairs pour remédier aux incidences, et suivi effectif. V.annexe p11.

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

Les principaux défis seront d'assurer la mise en œuvre adéquate des exigences d'indépendance, d'impartialité et de transparence des autorités de supervision, et à les doter des ressources et compétences appropriées du DDV. Les autorités de supervision devraient s'appuyer sur une pluralité équilibrée de perspectives (y compris OSC et INDH), tout en tenant compte des risques d'influence, politique ou des entreprises. Un autre défi sera de faire de la procédure de « rapports étayés faisant état de préoccupations » un mécanisme effectif et véritablement utile pour les parties prenantes, en tirant les leçons d'autres mécanismes de supervision administrative. Cela suppose que les autorités désignées veillent à son accessibilité, à ce qu'elle soit connue des parties prenantes, à sa transparence, à l'implication active des plaignants, ainsi qu'à leur protection effective contre les représailles. Les lignes directrices devraient fournir des indications détaillées à cet égard. V. annexe p11.

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

Les enseignements d'autres régimes montrent que la transparence est essentielle. Le respect des obligations de transparence de la CS3D sera décisif. Les autorités compétentes devront transmettre toutes les informations facilitant le suivi de la mise en œuvre, sans que le secret des affaires (ou professionnel) y fasse indûment obstacle. Elles devraient publier la liste des entreprises relevant du champ d'application de la CS3D et faire un usage actif de leurs pouvoirs. V.annexe p12.

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

Le réseau européen devra harmoniser les approches nationales de supervision et réduire les disparités. Les États devront anticiper l'articulation entre supervision administrative, contrôle juridictionnel et surveillance d'autres autorités, en trouvant un équilibre entre distinction des processus (tout en garantissant accès au juge) et limitation des remises en cause inutiles des décisions rendues. Les interconnexions devraient être des sources d'échanges et d'apprentissage mutuel. V.annexe p12.

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

L'annexe constitue une contribution de la CNCDH, INDH française accréditée de statut A auprès des Nations Unies, qui vise à compléter les réponses au questionnaire. Elle comporte des observations relatives aux rubriques du questionnaire et des observations transversales, fondées sur ses travaux pertinents en la matière ainsi que sur ceux réalisés conjointement avec ses homologues européens, en particulier au sein du réseau européen (ENNHRI).

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07_CNCDH_Contribution_consultation_COM_CS3D_Annexe.pdf

Type of file(s):



Due diligence policy

- ☐ Code of conduct
- ☐ Contract clauses
- ☐ Guidelines
- ☐ Reports
- ☒ Other

Please specify:

150 character(s) maximum

Contribution de la CNCDH, INDH française, dans son mandat de conseil sur la thématique entreprises et droits humains.

Contact

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