



WO=MEN contribution to the CSDDD Guidelines consultation

July 2026

WO=MEN Dutch Gender Platform welcomes the opportunity to contribute to the development of the Guidelines supporting the implementation of the Corporate Sustainability Due Diligence Directive (CSDDD).

As a network of civil society organizations working on gender equality, women's rights and responsible business conduct, we consider the Guidelines an important opportunity to ensure that due diligence effectively identifies, prevents and addresses adverse impacts experienced by women and other groups facing heightened risks of discrimination and exclusion. These Guidelines will establish expectations for CSDDD implementation and will therefore shape the extent to which companies adopt and implement a gender responsive approach to due diligence in their business practices.

The Directive acknowledges that adverse impacts can affect individuals or communities disproportionately and that companies may need to take into account specific contexts or intersecting factors, including among others, gender, age, race, ethnicity, class, caste, education, migration status, disability, as well as social and economic status (see recital 33). To make this commitment operational, we strongly encourage the Commission to integrate a gender-responsive and intersectional approach throughout the Guidelines.

The recently published [OECD Background Note on Gender-Responsive Due Diligence in Global Supply Chains](#) highlights that the extent, nature, severity and likelihood of adverse impacts often differ for women and men, and that due diligence efforts frequently treat risks as gender-neutral, overlooking how systemic inequalities shape exposure to and experience of harm. The OECD therefore emphasizes that integrating a gender perspective throughout the due diligence process is essential to identify differential risks, design context-appropriate measures and address root causes.

The importance of gender equality and women's rights in the implementation of the CSDDD is not only grounded in recital 33 of the Directive itself, but also reflects existing international and European legal and policy commitments. These include the [UN Convention on the Elimination of All Forms of Discrimination against Women \(CEDAW\)](#), [Article 23 of the Charter of Fundamental Rights of the European Union](#), [Article 8 of the Treaty on the Functioning of the European Union](#), the [UN Guiding Principles on Business and Human Rights, including the UN Guidance on the Gender Dimensions of the UNGPs](#), and the [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#). Integrating a gender-responsive approach throughout the guidelines would therefore support coherence with established international standards and existing EU commitments on gender equality and non-discrimination.

We truly appreciate the Commission's decision to publicly consult stakeholders. At the same time, a more extensive consultation would have allowed for broader and more meaningful engagement, especially with affected communities and stakeholders globally. In particular, it would have enabled greater participation of stakeholders who are structurally marginalised and underrepresented.

Our detailed responses are provided in the consultation questionnaire. In addition, we wish to highlight several key recommendations:

- 1. Embed Gender-Responsive Due Diligence (GRDD) throughout the due diligence process.** Companies should be given practical guidance and tools on how to identify and address gender-specific and intersectional risks at every stage, including governance, risk identification, prioritization, prevention, mitigation, monitoring and remediation. Risks such as gender-based violence and harassment, discrimination, unequal pay, barriers to freedom of association, unsafe working conditions and unequal access to remedy remain widespread in global value chains but are often overlooked. The Guidelines should also clarify that prioritisation is a sequencing exercise and should not result in the indefinite postponement of addressing other adverse impacts, particularly where women and other groups may face disproportionate harm.
- 2. Place meaningful stakeholder engagement at the centre of effective due diligence.** Research shows that company reporting, audits and technological tools alone are insufficient to identify many of the most severe human rights risks. OECD analysis highlights that only 0.4% of findings in a large sample of social audits related to gender-specific non-compliances, indicating significant blind spots in current audit methodologies. The guidelines should emphasise the importance of ongoing engagement with affected stakeholders, trade unions, women's rights organisations, local civil society organisations and (women) human rights and environmental defenders. Special attention should be given to ensuring that women workers, migrant workers, informal workers and other marginalised groups are able to participate safely and meaningfully. Stakeholder engagement should be recognised as a core mechanism for identifying risks, assessing impacts, monitoring outcomes and designing effective remedies.
- 3. Focus the Guidelines on effective due diligence and real world outcomes.** While the consultation places considerable emphasis on cost-effectiveness, research shows that many of the most effective due diligence measures are also the most cost-efficient in the long term. Meaningful stakeholder engagement, collaboration with trade unions and women's rights organisations, responsible purchasing practices, and early investment in prevention help companies identify risks before they escalate into more severe harms, disputes, remediation costs or business disruptions. The Guidelines should therefore emphasise that due diligence impact and positive outcomes for affected stakeholders should be the primary benchmark for assessing cost-effectiveness.
- 4. Ensure support for gender-disaggregated data and risk analysis.** A major barrier to effective due diligence remains the lack of information on how impacts are experienced differently by women and girls in all their diversity. Companies should be encouraged to collect and use gender-disaggregated data wherever possible and assess how risks intersect with factors such as migration status, ethnicity, disability, age, sexual orientation, employment status and other forms of vulnerability. Better data will support better risk identification, prioritisation and monitoring.
- 5. Explicitly recognise civic space and stakeholder safety as essential enabling conditions for due diligence.** Restrictions on freedom of association, attacks on civil society organisations and trade unions, intimidation of women human rights defenders, shrinking civic space and barriers to stakeholder participation often signal elevated human rights risks. In many contexts, women human rights defenders face particularly severe forms of retaliation and violence. Companies should therefore be guided to assess these contextual risks as part of their due diligence processes and adopt measures to protect stakeholders from retaliation when they engage in consultations or grievances processes.
- 6. Address the root causes of adverse impacts through responsible business practices.** Responsible purchasing practices, including fair pricing, realistic lead times, stable sourcing relationships, prompt payment, long-term commitments and support for corrective action, are essential to preventing labour rights abuses, gender discrimination and other adverse impacts throughout value chains. Companies should be encouraged to examine how their own commercial practices may contribute to risks and adverse impacts.
- 7. Promote accessible, effective and gender-responsive remediation.** Remedy mechanisms should be safe, transparent, confidential and designed in consultation with affected stakeholders. Special attention should be given to barriers that women, migrant workers and other vulnerable groups may face when seeking remedy, including fear of retaliation, language barriers, care responsibilities and unequal power relations. Effective remediation requires meaningful involvement of affected stakeholders and should aim not only to address harm but also to prevent its recurrence.

The CSDDD implementation Guidelines should provide companies with practical guidance that not only strengthens compliance but also enables effective and meaningful due diligence. Experience shows that investing in prevention, meaningful stakeholder engagement and gender-responsive approaches is not only essential for protecting people, but also represents the most effective and cost-efficient way to identify, prevent, mitigate and remedy adverse human rights and environmental impacts.

We thank the Commission for the opportunity to contribute to the development of the CSDDD guidelines and remain available for further dialogue.

About WO=MEN Dutch Gender Platform

WO=MEN is the Dutch network of women's rights, diaspora and development cooperation organisations, entrepreneurs, academics and activists who work for gender equality and women's rights worldwide. The Gender and Sustainable Working Group focuses on international trade, corporate accountability, climate and biodiversity policies. See for more information: www.wo-men.nl.