

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

English

*I am giving my contribution as

Non-governmental organisation (NGO)

*First name

Marjolein

*Surname

Quist

*Email (this won't be published)

m.quist@wo-men.nl

*Organisation name

255 character(s) maximum

WO=MEN Dutch Gender Platform

*Organisation size

Micro (1 to 9 employees)

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.

510054120552-28

*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.

Netherlands

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.

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Consultation Questions

I agree with the personal data protection provisions (<https://ec.europa.eu/info/law/better-regulation/specific-privacy-statement>).

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

Gender Responsive Due Diligence (GRDD) should be an intrinsic part of corporate governance and risk management systems with leadership level commitment and accountability, and it needs to be integrated in all corporate policies, including: Environmental Social and Governance and human rights policy, health and safety policy, procurement, sourcing, supply chain management and human resources. Policies should explicitly address gender discrimination and gender based violence and harassment.

Human rights (including labour rights) and environmental impacts

The Annex of the CSDDD (https://eur-lex.europa.eu/eli/dir/2024/1760/oj/eng#anx_1) 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

Examples should be non-exhaustive and include concrete examples of adverse impacts and explain how risks may differ across contexts and groups, as recognized in recital 33. Examples should cover gender-based violence and harassment, gender discrimination, unequal pay, restrictions on freedom of association and freedom of speech, unsafe working conditions, forced labour, environmental harms and barriers to remedy. Intersectional and gender-specific risks should be reflected throughout.

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

Reliable gender-disaggregated supply chain data can help identify a wide range of risks that disproportionately affect women in the workplace because of their gender. Useful indicators include gender-disaggregated workforce profile data, turnover and absenteeism rates, overtime rates, promotion rates, access to professional training, social protection (including maternity protection), health services, wage gaps, level and type of grievance complaints.

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

Scoping should combine multiple approaches incl. meaningful stakeholder engagement and sector- and context-specific risk assessment. (Local) CSO’s, including trade unions and women’s rights groups, often and early identify risks that company data and social audits miss. Gender-responsive risk assessments and use of gender-disaggregated data improve accuracy in scoping. Meaningful consultation with affected stakeholders will help to contextualise and identify less visible adverse impacts.

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

In-depth assessments are most effective when based on meaningful stakeholder engagement, including worker interviews, community engagement and collaboration with independent trade unions and civil society organisations. Companies should use gender-responsive methodologies that identify barriers faced by women and other groups that are often marginalised or underrepresented, for instance confidential interviews or women-only focus groups.

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

Mapping supply chains through trade unions, women's rights organisations, local NGOs and community groups can help identify indirect business partners. This engagement can reveal subcontracting arrangements, informal work and labour intermediaries that are invisible in formal data.

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

CSO's frequently encounter severe restrictions on civic space, access to information, freedom of association, access to workers or risk of retaliation that prevent meaningful stakeholder participation, especially in countries that lack legal protection for whistleblowers or with strict defamation laws. Women and migrant workers, and human rights defenders face additional gender specific risks and barriers to participation such as language, (digital) literacy, mobility and care responsibilities.

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

A gap remains in gender-disaggregated supply chain data and documented gender-specific risks. Labour data often excludes informal and seasonal workers, where women are overrepresented. Public labour inspection data, gender-disaggregated workforce statistics, wage data should be facilitated.

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

Confidential worker interviews and collaboration with women's rights organisations.
Stakeholder engagement, independent reports and site visits often reveal hidden and gender specific harms not detected through audits or company reporting.
Complaint mechanisms are valuable when affected stakeholders can access them safely.

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 media, NGO or other independent reports, ILO, OECD, UN agencies, national labour inspections. Significant gaps remain regarding gender-disaggregated supply-chain data, SGBV, informal work and documentation of gender-specific risks. The EC should support independent NGOs to reveal and produce such sources of information and facilitate access.

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

We recommend the use of information from independent organisations including trade unions, women's rights organisations, worker-led surveys and (women) human rights defenders. This will help with early warning of hidden risks and harms often not visible through company reporting or audits, specifically for women workers and other vulnerable groups.

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

Digital due diligence tools can support risk mapping and identification, monitoring and stakeholder engagement. Tools that integrate gender-responsive due diligence and support gender-disaggregated data are particularly valuable. Its limitations include dependence on available and often non-gender-disaggregated data. Therefore digital tools should complement and cannot replace company specific approaches including meaningful stakeholder engagement.

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

Digital tools often rely on incomplete and non-gender-disaggregated data and don't account for barriers to reporting. Overreliance on technology creates false confidence, reduces attention to stakeholder engagement and can create security and privacy risks for potentially affected stakeholders, e.g. workplace surveillance. Barriers in terms of digital literacy, access and accessibility in terms of e.g. language barriers often prevent digital tools from capturing all relevant data.

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.

Additional tools could support gender-responsive risk assessments and collection of gender-disaggregated data. They should be developed in co-creation with potentially affected stakeholders and civil society organisations.

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.

Women and other marginalized groups often face barriers to meaningful stakeholder engagement due to fear, stigma, retaliation, restricted civic space, or lack of trusted representation. As a result, risks such as gender-based violence, sexual violence, coercion, and intimidation may remain hidden. Companies should adapt engagement approaches through confidential reporting mechanisms, trusted intermediaries, legitimate representatives, and collaboration with trade unions and women's rights organizations.

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.

Companies should follow the OECD risk-based approach and prioritise impacts according to severity and likelihood, while taking into account people that may face disproportionate harm. Gender, migration status, discrimination, weak labour protections and shrinking civic space should be treated as risk-intensifying factors. Prioritisation should be evidence-based, transparent and informed by meaningful engagement with affected stakeholders.

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

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.

1,000 character(s) maximum

Effective and responsible purchasing practices include realistic lead times, fair pricing, responsible forecasting, stable sourcing relationships, prompt payment terms and no post-hoc unilateral discounts. These practices reduce pressure on suppliers that can otherwise contribute to labour rights abuses, forced labour and discrimination. Purchasing practices should support implementation of corrective actions rather than shift costs onto suppliers or workers.

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

Companies should use valid, recognised living income benchmarks where they exist. These benchmarks need to be based on credible methodologies such as the Anker methodology. In case no credible benchmark exists, proxies should be used, such as farm yield. The CSDDD guidelines should recognise that living income calculations are not gender-neutral. Women often face lower earnings and a disproportionate share of unpaid care work.

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

Prevention is always the most cost effective method. This could include supporting meaningful worker and stakeholder representation, capacity building, establishing grievance mechanisms, safe workplaces and gender equality programmes, paying fair prices and actions targeting root causes of adverse impacts. Companies should invest in meaningful participation of women workers and affected stakeholders to identify risks early and strengthen long-term prevention.

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

The most effective support combines fair pricing, long-term business relations, fair share in the costs of due diligence, capacity building, practical guidance, shared risk-assessment tools, training and peer learning.

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 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1760#art_12). 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

Effective remediation should be tailored to the harm suffered and free from gender-based barriers. Remedy requires a transparent, two-way, accessible and timely process, reparations must be adequate, effective, prompt and gender-responsive. Measures may include compensation, and guarantees of non-repetition. Meaningful stakeholder engagement, both on the definition of remedial measures and the delivery of remedy, is essential to ensure remedies are appropriate and effective.

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

In case of joint causation companies should assess their involvement based on actual contribution, including business practices such as purchasing decisions, delivery division of responsibility must consider schedules and commercial leverage, not just based on contractual relationships. Any ensure affected stakeholders receive full and timely remedy. Assessments should be transparent, involve affected stakeholders, and enable collaboration on remediation.

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

Useful approaches include conflict-sensitive risk assessments, stakeholder mapping, early-warning indicators and engagement with local civil society organisations, trade unions and women's rights organisations. Companies should assess how conflict affects women and vulnerable groups differently, including increased risks of coercion, GBVH and retaliation. Conflict analysis should consider gendered impacts, shrinking civic space, discrimination and risks to (women) human rights defenders.

Sharing of information and resources, collaboration

For the purposes of due diligence, companies are entitled (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1760#art_5) 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

Unwillingness due to fear of competition.

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.

1,000 character(s) maximum

Sector-specific initiatives can add added value to specific due diligence actions (e.g. scoping, appropriate measures, remedy, monitoring) if the approach is robust, the governance involves stakeholders and non-compliant members can be sanctioned. Competition law has at times been used as an excuse for inaction. In practice, there is ample research that collaboration, even on site-level appropriate measures, does not raise competition concerns.

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

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.

1,000 character(s) maximum

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.

1,000 character(s) maximum

Questions around effective due diligence should concentrate on ensuring a positive impact on the ground, where human rights and environmental abuses have been identified the in scope company has an own responsibility to address such adverse impacts. Contractual clauses do not guarantee this, and a strong own implementation of the due diligence process including meaningful stakeholder engagement in every step of the process must be in place. The burdens created by contractual clauses must be distributed in a just manner, and should not prevent due diligence.

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.

1,000 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.

1,000 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.

1,000 character(s) maximum

Good contractual practices include commitments to human rights, women's rights, labour rights and environmental standards, safe and meaningful stakeholder engagement, third-party beneficiary rights, access to grievance and complaint mechanisms.

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

Industry or multi-stakeholder initiatives (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1760#art_20) 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

Key challenges include misalignment between many industry and multi-stakeholder initiatives (MSIs) and CSDDD requirements, risk of MSIs being used as a safe net for compliance and the risk of adverse impacts to women and marginalised groups being overlooked due to failure to prioritise appropriately.

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

Protecting civic space and supporting strong and independent civil society organisations including trade unions and women's rights organisations

Guidance on third-party verification (Article 20)

The CSDDD allows companies to use independent third-party verification (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024L1760#art_20) 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

Auditors should operate without financial dependence on the companies they are auditing, ensuring independent inspection and verification. Research extensively and repeatedly shows that social audits, certification schemes and multistakeholder initiatives often fail to identify adverse impacts in value chains, and in particular gendered impacts or impacts experienced by marginalised or vulnerable groups.

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

Third-party verifiers should demonstrate expertise in human rights, labour rights and environmental due diligence, including gender-responsive approaches. Expertise must be context and sector specific. Experience engaging with workers, trade unions, civil society organisations and vulnerable groups is critical.

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

Impact should be prioritized over cost alone. Meaningful stakeholder engagement is an essential part of effective due diligence and helps identify, prevent and mitigate risks early. Engagement should be ongoing, two-way, and inclusive of diverse stakeholders, recognising that impacts differ across groups. A gender-responsive and intersectional approach improves the quality and effectiveness of due diligence, making the overall process more cost-effective in the long term.

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

Impact should be prioritized over cost alone. Meaningful stakeholder engagement is an essential part of effective due diligence and helps identify, prevent and mitigate risks early. Engagement should be ongoing, two-way, and inclusive of diverse stakeholders, recognising that impacts differ across groups. A gender-responsive and intersectional approach improves the quality and effectiveness of due diligence, making the overall process more cost-effective in the long term.

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

Civil society organisations, including trade unions, women's rights, sex worker rights and Indigenous rights organisations are often the most effective way to reach marginalised or "hidden" stakeholders in informal or coercive settings. A gender-responsive approach is essential, alongside measures to address barriers such as language, culture, mobility, literacy, safety concerns and care responsibilities.

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

Stakeholders need timely information, meaningful participation and adequate safeguards. Best practice includes early engagement, transparent communication, feedback on input and ongoing dialogue throughout the due diligence cycle. Engagement should be inclusive, safe, accessible and gender-responsive.

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

Sectoral and multistakeholder initiatives, and working with trusted local organizations and legitimate representatives to access rightsholders.

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

Companies should do a risk assessment and involve stakeholders' representatives and civil society organizations to identify retaliation risks for different stakeholders and to identify and remove barriers to engagement. Often, the most vulnerable stakeholders are also those most likely negatively affected by a company's activities. This includes women, migrant and LGBTIQ+ workers. Protection measures should be tailored to the needs of those who are most likely to face retaliation.

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

Specific support for vulnerable stakeholders should always be designed in collaboration with those stakeholders themselves. Companies should use gender-responsive and inclusive engagement methods, including separate women-only consultations where needed, local languages, accessible formats, childcare support and flexible meeting times. Women, migrant workers, Indigenous peoples and other groups may require targeted support and trusted intermediaries to participate safely and effectively.

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.

1,000 character(s) maximum

Key challenges for include limited resources, (gender) expertise and independence; assessing complex global value chains with reduced visibility beyond direct business relationships; ensuring meaningful engagement with affected stakeholders; and obtaining reliable information across borders.

Authorities should not rely solely on company reporting or formal complaints, but proactively use public sources including NGO reports. Supervisory authorities also need sufficient expertise on gender equality and gender-responsive due diligence to identify differentiated impacts, gender-specific risks and barriers to remedy that may otherwise remain invisible. Guidance should clarify supervisory authorities' enforcement role, including the use of their own investigative powers, cross-border cooperation, protection against retaliation for stakeholders, and effective use of sanctions.

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

Evidence from complainants, including testimonies, worker interviews, NGO reports, trade union findings and documentation of due diligence failures, is often essential. Supervisors should also consider gender-disaggregated evidence and information on gender-specific risks. Translation, interpretation and local engagement can improve access to credible evidence.

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

Effective coordination requires structured information-sharing, clear division of responsibilities and cooperation across related regimes such as the CSDDD, FLR and EUDR.

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

Please find attached the WO=MEN cover letter with key recommendations.

Please upload your file(s)

2026_WO_MEN_contribution_to_the_CSDDD_guidelines_cover_letter.pdf

background-note-gender-responsive-due-diligence-in-global-supply-chain.pdf

Type of file(s):

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

Please specify:

150 character(s) maximum

WO=MEN cover letter with key recommendations & OECD background note on gender responsive due diligence in global supply chains.

Contact

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