The Corporate Sustainability Due Diligence Directive

A regulatory game changer for your responsible supply chain

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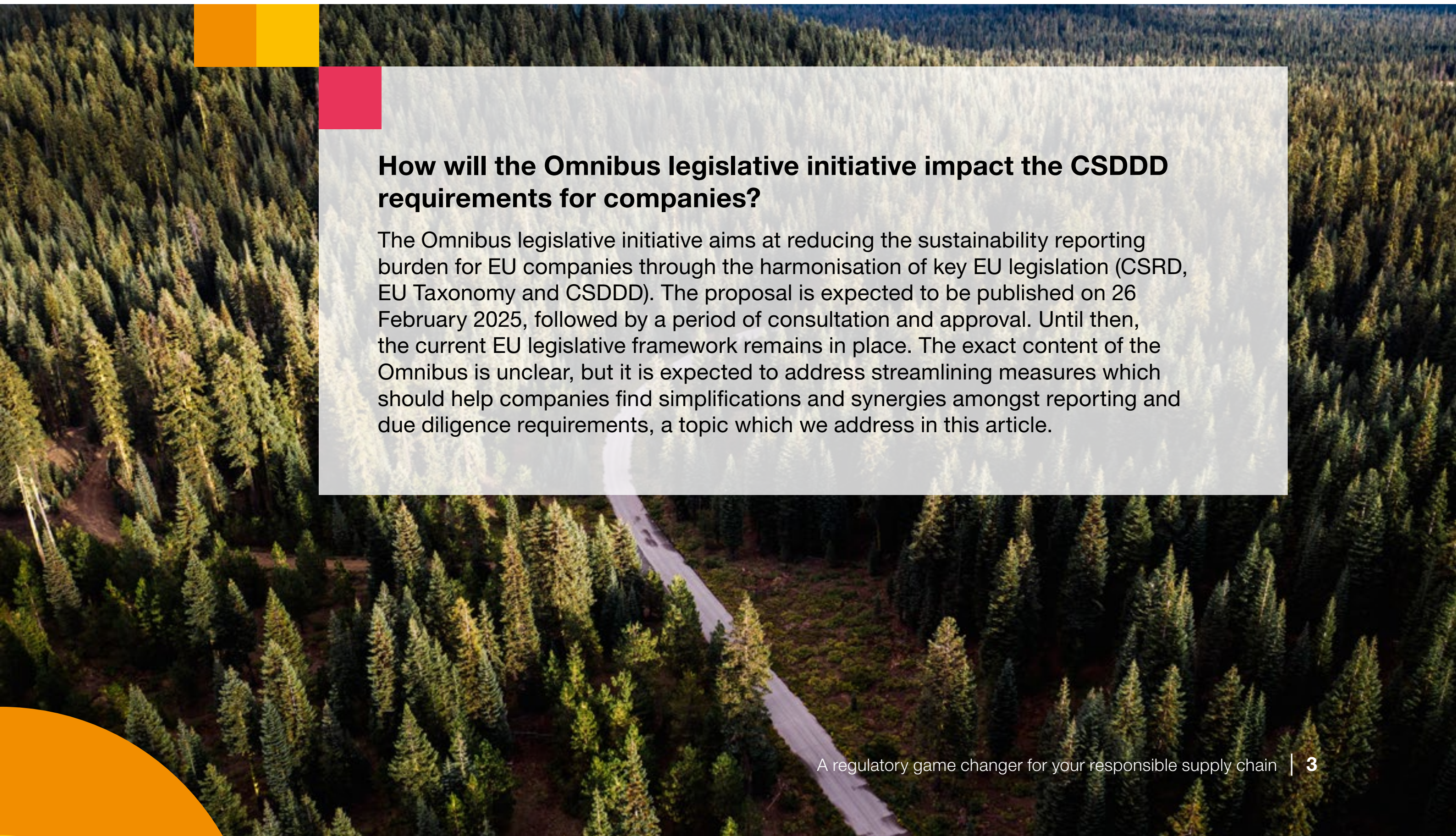
1. Introduction

The Corporate Sustainability Due Diligence Directive (CSDDD or CS3D) represents a transformative shift in corporate responsibility, introducing new obligations for companies to address environmental and human rights impacts across their entire chain of activities. A key component of the European Union's broader sustainability agenda, the CSDDD mandates that large companies implement risk-based environmental and human rights due diligence processes. These processes must be thorough, efficient and well-documented; they must be aimed at identifying, preventing and mitigating negative impacts not only within their direct operations, but also in their business relationships.

Even though the first companies in scope have until July 2027 to implement the CSDDD, organisations that proactively observe its requirements now already can carve out strategic synergies. **Early adoption allows the due diligence processes to be aligned with existing sustainability reporting frameworks, including the Corporate Sustainability Reporting Directive (CSRD).** Alignment strengthens integration between compliance, reporting and risk management, positioning companies for smoother future reporting while enhancing their reputations as leaders in sustainable business practices. This white paper examines these aspects in detail, addressing the challenges of implementing robust due diligence frameworks, embedding them in business operations and coordinating efforts across supply chains. By understanding the requirements of the CSDDD and how it impacts the entire organisation, companies can anticipate and navigate the challenges ahead.



How will the Omnibus legislative initiative impact the CSDDD requirements for companies?

The Omnibus legislative initiative aims at reducing the sustainability reporting burden for EU companies through the harmonisation of key EU legislation (CSRD, EU Taxonomy and CSDDD). The proposal is expected to be published on 26 February 2025, followed by a period of consultation and approval. Until then, the current EU legislative framework remains in place. The exact content of the Omnibus is unclear, but it is expected to address streamlining measures which should help companies find simplifications and synergies amongst reporting and due diligence requirements, a topic which we address in this article.

2. Setting the scene around the CSDDD

The Directive is set to reshape corporate responsibility by extending obligations for companies to address **adverse environmental and human rights impacts** across their chain of activities. While the CSDDD's requirements align with existing voluntary corporate sustainability frameworks[1] set out by the United Nations and OECD, it introduces a **mandatory corporate sustainability due diligence framework** in the European Union.

The Directive sets out a structured due diligence framework that companies must implement not only in relation to their own operations but across their entire chain of activities. By "chain of activities" the Directive means the entire spectrum of the company's operations, encompassing both direct (activities within a company's own organisation) and indirect business relationships (upstream activities including suppliers and business partners that provide raw materials, products and services, as well as downstream activities including distribution, transport, storage and other players along the value chain).

The CSDDD does not directly cover small- to medium-sized enterprises (SMEs). However, SMEs that are part of the value chain of a company in scope may be subject to this larger company's due diligence measures and required to comply with its code of conduct.

The CSDDD pursues broader goals: promoting accountability, transparency and strong governance, and setting the standards which will influence global supply chains. It also aims to tackle critical issues such as misleading claims regarding alignment with global net-zero emission requirements, and to stop greenwashing, disinformation and the increased use of fossil fuels worldwide.

If companies do not comply with the CSDDD they will face penalties, for example fines amounting to 5% of net worldwide turnover. A penalty must be published and kept publicly available for at least five years by the European Network of Supervisory Authorities. Furthermore, supervisory authorities will carry out investigations and address failures to comply with remedial action plans.

1 2011 United Nations Guiding Principles on Business and Human Rights (UNGP), OECD Guidelines for Multinational Enterprises (OECD Guidelines), updated in 2023.

What is the CSDDD implementation timeline?

The Directive has been in effect since 25 July 2024, and the Member States must transpose the Directive into national law by 26 July 2026. The CSDDD applies to a wide range of entities, including large EU-based companies, non-EU companies with significant operations in the Union, and ultimate parent companies of groups meeting specific thresholds. It also covers companies involved in franchising or licensing agreements within the Union. In other words, big Swiss multinationals will be impacted owing to their EU business activities.

EU-based companies	Non-EU-based companies
Large companies: • From 26 July 2027, companies with more than 5,000 employees and a net worldwide turnover exceeding EUR 1,500 million* • From 26 July 2028, companies with more than 3,000 employees and a net worldwide turnover exceeding EUR 900 million* • From 26 July 2029, companies with more than 1,000 employees and a net worldwide turnover exceeding EUR 450 million*	**Large companies:** • From 26 July 2027, companies generating a net turnover of more than EUR 1,500 million* in the European Union • From 26 July 2028, companies generating a net turnover of more than EUR 900 million* in the European Union • From 26 July 2029, companies generating a net turnover of more than EUR 450 million* in the European Union

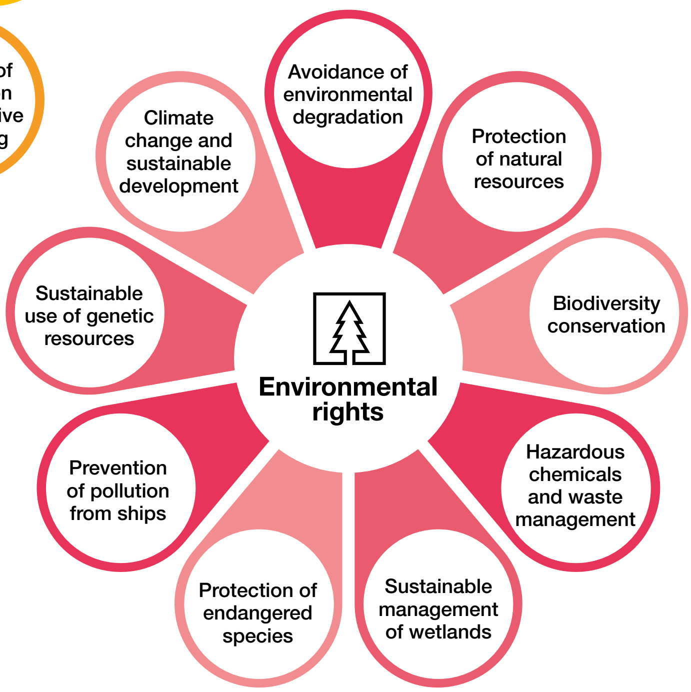
* in the preceding financial year

For ultimate parent companies of groups that meet the above thresholds on a consolidated basis, the obligations of the directive can be fulfilled by the ultimate parent company. In case the parent company is primarily a holding entity, the obligations can be fulfilled by a designated operational subsidiary established in the European Union.

The directive also applies to companies involved in franchising or licensing agreements in return for royalties with independent third-party companies, when the agreement ensures a common identify, a common business concept, and the application of uniform business methods. EU-based companies with royalties exceeding EUR 22.5 million and a net worldwide turnover of more than EUR 80 million, in the last financial year must comply with with certain obligations of CSDDD. Equally, non EU-based companies with royalties exceeding EUR 22.5 million in the Union and a net worldwide turnover of more than 80 million, in the last financial year, are in scope of CSDDD.

How does the CSDDD fit into the European Union's Sustainability Regulatory Framework?

The CSDDD serves as a lex generalis that establishes an integrated framework for sustainability due diligence, including specified areas to be covered:



Moreover, the Directive is designed to operate in conjunction with more specific lex specialis regulatory frameworks, ensuring results in accordance with specific regulations such as:

- the EU Deforestation Regulation[2], which aims to prevent the import and sale of products linked to deforestation by ensuring that companies verify their supply chains for deforestation-free sourcing
- the Conflict Minerals Regulation[3], which requires EU companies to perform due diligence on their supply chains to ensure they do not source certain minerals from conflict-affected and high-risk areas
- the Forced Labour Regulation, which bans the import and sale of products in the EU that are found to have been produced using forced labour.

In addition, the CSDDD and CSRD are connected by their common goal of embedding sustainability in corporate governance and transparency: CSDDD mandates actions, while CSRD ensures that those actions are reported, thereby reinforcing accountability and comprehensive sustainability integration across companies.

Both directives will also interlink with other financial sustainability disclosures, such as the Sustainable Finance Disclosure Regulation (SFDR) and the EU Taxonomy, to create a cohesive framework where companies' sustainability actions are integrated in financial decisionmaking and reporting.

2 Regulation (EU) 2023 / 1115 of the European Parliament and of the Council of 31 May 2023.
3 Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017.

3. What are the implementation challenges of CSDDD?

Integrating due diligence in policies and risk management systems

The Directive requires companies to integrate due diligence in their core policies and risk management systems, ensuring that environmental and human rights risks are effectively addressed throughout their operations and supply chains.

Specifically, companies must take the following main steps:

- Develop and implement a due diligence policy
- Conduct comprehensive risk assessments
- Engage with stakeholders and establish monitoring mechanisms
- Integrate processes and controls in business processes
- Ensure third-party data quality management and contractual obligations

Challenge!

Companies must align their existing due diligence and risk frameworks with the requirements of the CSDDD and CSRD. Furthermore, the CSDDD forces companies to shift from a reactive and fragmented approach to a structured, proactive and consistent approach to due diligence – one that is integrated in its business operations. Companies may need to rethink their governance structures, policies and frameworks, and invest in upskilling,systems, operations and supply chains.

Risk-based approach to identifying actual and potential adverse impacts[4]

The Directive sets out a risk-based approach for companies to prioritise their due diligence efforts according to the likelihood and severity of adverse impacts on the environment and human rights. Rather than paying equal attention to all potential risks, companies are required to focus their resources on the areas of their operations and supply chains where negative impacts are most likely to occur and would be the most severe. This process begins with mapping the company's operations, subsidiaries and business partners to identify the areas of highest risk and conduct, for example targeted, in-depth assessments in high-risk areas, applying efforts and resources where they are most needed.

Challenge!

To ensure that companies apply a consistent and coherent risk assessment approach, they should align the risk-based approach to assessing adverse environmental and human rights impact with the double materiality assessment in their CSRD reporting. Companies must also align this approach with existing risk management frameworks to efficiently embed it in risk management and key areas within the company (including time-horizon analysis and risk appetite statements).

Preventing, addressing and remedying adverse impacts[5]

The CSDDD outlines companies' obligations to act to prevent, address and remediate adverse environmental and human rights impacts in their operations and chain of operations.

- Preventing adverse impacts: Companies are expected to develop and implement preventive action plans with defined timelines and to seek the necessary contractual protection from business partners to ensure compliance with the company's code of conduct and sustainability regulations.
- Addressing actual adverse impacts: Companies are expected to neutralise or minimise adverse impacts as much as possible. If the issue cannot be resolved immediately, they must adopt a corrective time-bound action plan, monitor progress and seek assurances from business partners that they will implement corrective measures.
- Remediation of actual adverse impacts: Companies are expected to remediate actual adverse impacts they have caused or contributed to. This could involve financial compensation, rectifying environmental damage or other appropriate actions. If the adverse impact is caused solely by a business partner, the company may voluntarily provide remediation or use its influence over the partner to address the issue.

If preventing and addressing adverse impacts is not efficient or not possible, companies must consider last-resource measures, including suspending or terminating relationships with non-compliant business partners.

Challenge!

Under the CSDDD, even companies with established due diligence processes will be required to align their current practices with the Directive's standards. In particular this will mean developing structured prevention, corrective action and remediation plans while making sure that contractual assurances are in place throughout their supply chains. Companies without strong due diligence processes will need to build systems for preventing, addressing and remediating impacts, and assuring compliance across their value chains.

4 CSDDD, Articles 8 and 9.
5 CSDDD, Articles 10, 11 and 12.

Accountability, civil responsibility[6] and beyond[7]

The Directive holds companies accountable for adverse environmental and human rights impacts resulting from their own operations or their chain of activities, especially when they cannot demonstrate that they took all appropriate due diligence measures to identify, prevent, mitigate and remediate adverse impacts. Companies can then be held civilly liable for adverse impacts if these impacts were directly caused by their operations or by their subsidiaries or business partners and the company did not adequately identify, prevent, mitigate or remediate those impacts through the required due diligence measures.

Challenge!

The responsibility of companies goes beyond their own operations. This means that much more elaborate contractual engagements, interactions, negotiations, and assessments and audits of suppliers and business partners will be required. Companies with decentralised procurement processes, for example, would need to cascade down the due diligence framework (including policies, procedures and processes) and upskill procurement teams in other group entities. It is then key for companies to adopt a pragmatic approach to meet regulatory requirements while addressing due diligence implementation requirements.

Going beyond

For small and medium-sized enterprises (SMEs), the Directive goes further. The CSDDD has specifically designed rules to prevent the compliance burden from being shifted onto SMEs, recognising that they may not have the same resources or capacity as larger companies. Companies in scope are obliged to adjust their approach based on the SME partner's resources, knowledge and constraints. This approach ensures that while compliance is upheld through the supply chain, the burden of implementing these standards is not disproportionately placed on smaller businesses, promoting a more equitable and sustainable framework.

Challenge!

While they are held responsible for adverse impacts in their chain of activities, companies with a large number of SMEs among their suppliers and business partners will bear the burden of delivering the support needed for SMEs. This may include different levels of financial assistance, such as direct financing or low-interest loans, or helping build capacity by means of training and upgrades to management systems.

6 CSDDD, Article 22.
7 CSDDD, Articles 7 and 8.

Monitoring and reporting

Continuous monitoring and transparent reporting are critical elements of the CSDDD. Companies are required to regularly assess and measure the effectiveness of their due diligence processes and publicly report on their progress, challenges and outcomes. This reporting should align with broader EU sustainability reporting standards, notably the CSRD, and include detailed information on the company's risk management strategies and actions taken to address identified risks, as well as the impact of these actions, demonstrating continuous improvement in managing adverse environmental and human rights risks.

Challenge!

Meaningful stakeholder engagement is required throughout the due diligence processes: Companies must engage stakeholders such as workers and communities to help shape their due diligence processes, ensuring that the input of these stakeholders informs the risk assessment and prevention strategies. Companies must also establish fair, transparent and accessible procedures for stakeholders to file complaints about potential or actual adverse impacts, including a grievances system and whistle-blowing procedure. While aligning stakeholder engagement is crucial to the implementation of due diligence and reporting processes (i.e. double materiality assessment), when it comes to ongoing due diligence processes, companies will need proof to actively manage complaints, which, depending on the sector, may be very intensive.

Climate change transition plans

The CSDDD sets out an obligation of means for companies to adopt a climate transition plan that aligns their business models with the goal of limiting global warming to 1.5 degrees Celsius in line with the Paris Agreement. The transition plan must contain time-bound targets based on conclusive scientific evidence, including absolute reduction targets for Scope 1, 2 and 3 greenhouse gas emissions in each significant category. Actions include decarbonisation levers, key action plans, planned changes in product or service portfolios and the adoption of innovative technologies, along with an explanation and quantification of the relevant investments and funding. Transition plans elaborated based on the TCFD guidance or in accordance with CSRD requirements are equivalent.

Challenge!

Elaborating and maintaining transition plans will not be a simple paper exercise. The Directive on Empowering Consumers for the Green Transition, which entered into force on 26 March 2024, introduces measures against misleading commercial practices. If, for example, a company claims that it will be climate-neutral by 2040, it will need to demonstrate this through objective, publicly available and verified commitments to ensure that it is not making a false claim. Without a robust transition plan, the company might be subject to allegations of misleading commercial claims.

4. What does it really take for companies to integrate the CSDDD requirements in their business strategy and risk management?

Embedding the requirements of the CSDDD in a company's business strategy and risk management requires a comprehensive approach that integrates sustainability across all levels of the organisation. This begins with assessing the regulatory gap by defining and implementing a target operating model that aligns sustainability with both due diligence and reporting requirements.

The CSDDD primarily focuses on identifying and managing adverse impacts, although it also encompasses the concept of risk, which for the sake of simplicity we refer to as "sustainability risks".

Governance and organisational structure

The integration starts with a clear commitment from top management, including the board of directors and senior executives, who view sustainability as a business imperative, not just a compliance issue.

To be effective, this commitment must define a clear governance structure. This could mean, for example, appointing a senior chief sustainability officer and a responsible supply chain officer, setting up a sustainability committee and embedding sustainability oversight in existing committees.

The next step is to anchor the sustainability-related elements across multiple levels of the organisation taking account of the organisational archetype of the company, existing business processes and the different capabilities within the organisation. This involves defining roles and responsibilities across functions (the board, strategy, supply chain management, manufacturing, operations, risk, etc.)

Risk management framework

Risk mapping

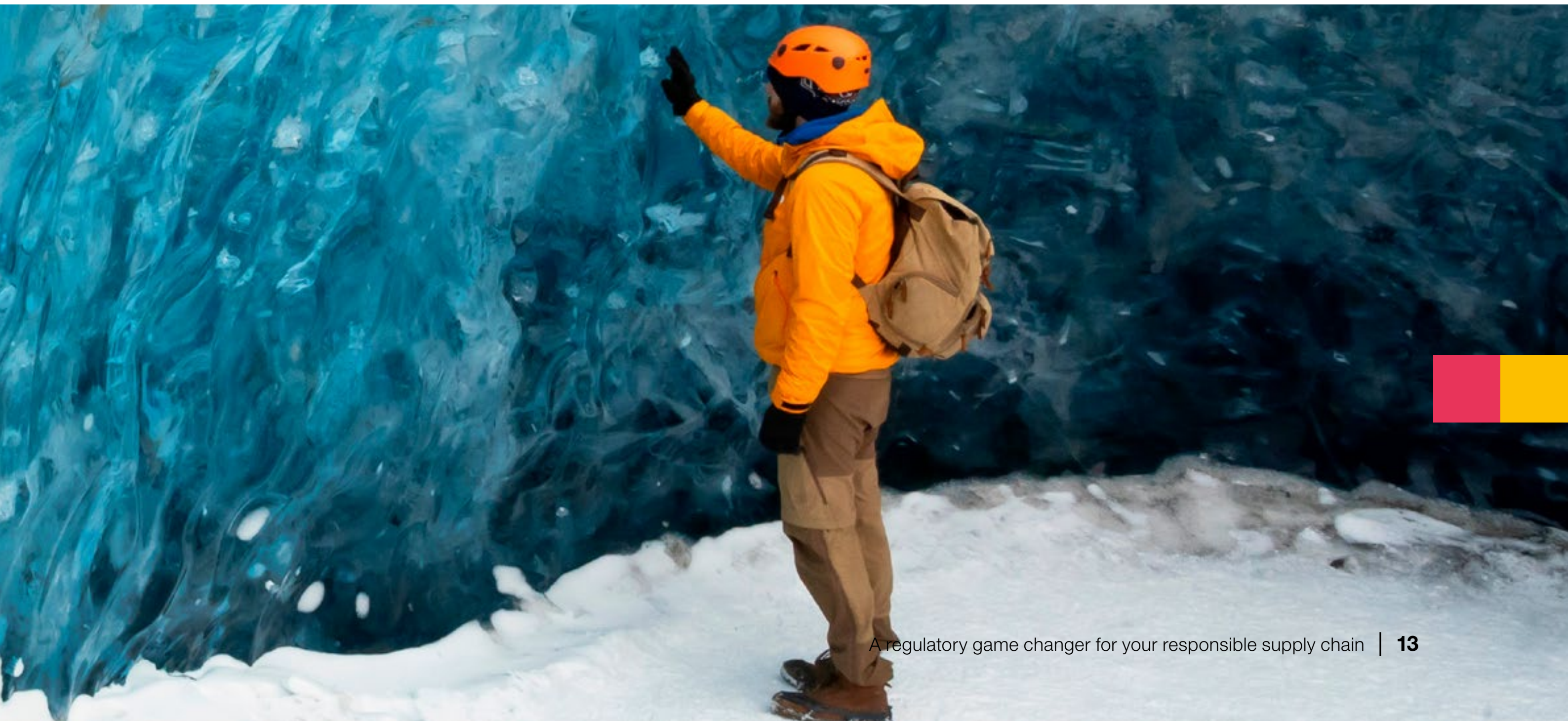
The first step in embedding CSDDD-related risks in the risk management framework is to identify the potential and actual adverse impacts related to the environment and human rights.

This requires expanding the company's traditional risk mapping across the value chain to include:

- Human rights risks such as forced labour, unsafe working conditions, discrimination, and exploitation
- Environment risks such as deforestation, water pollution, carbon emissions, biodiversity loss and climate change impacts.

The risk mapping requires companies to thoroughly map their supply chain to trace where risks related to human rights violations or environmental degradation arise in thee value chain – including suppliers, subcontractors, business partners, in countries or industries with an elevated risk of human rights abuses or environmental harm.

This risk mapping also requires meaningful input from stakeholders such as affected communities, employees, NGOs and regulators to gain a better understanding of where the company's operations or supply chain may cause harm. Input from stakeholders can also come from complaints and grievances logs.



Risk assessment

Once the risk mapping is completed, a materiality assessment can help the company determine which risks to the environment and human rights are most relevant or severe in relation to the company's size, sector and geographic reach. Risks are prioritised based on the likelihood of occurrence and the severity or the impact if the risk materialises.

The risk scoring system for sustainability impact must be adapted to compare sustainability risks, alongside traditional risks. This means creating a clear criterion for environmental and human rights risks, such as the likelihood of occurrence, scale of harm and potential legal or reputational fallout.

Risk management framework

The results of the sustainability risk assessments should be integrated in the company's risk management framework, ensuring that these ESG risks appear alongside operational, financial and strategic risks in the company's risk register. This ensures that sustainability risks are central to corporate risk discussions.

The sustainability risks should be included in regular risk reporting to senior management and the board. Internal risk reports should include, in addition to financial and operational risks, the status of these sustainability risks, including updates on due diligence findings, progress on mitigation measures, incidents, etc.

Risk mitigation and prevention

Once risks are identified, companies must develop strategies to prevent and mitigate adverse impacts, observing the requirements set out by the CSDDD described above.

These measures should include the following:

- A supplier code of conduct outlining strict and specific environmental and human rights standards they must comply with, including regular audits and assessments
- Sustainable procurement policies build the sustainability criteria for prioritising suppliers with a strong environmental and human rights track record.
- A due diligence framework, embedding robust supplier due diligence processes in line with the CSDDD's standards, for sustainability risks before contracts are signed. This includes screening for child labour, unsafe working conditions or environmental damage, or non-compliance with regulations
- Setting up a responsible supply chain engagement framework.

Ongoing risk monitoring

Monitoring of the sustainability risks must be continuous and include a variety of measures such as:

- Liaising with the legal and regulatory teams to track regulatory changes, particularly in jurisdictions with weak protections for human and environmental rights.
- Liaising with the legal and regulatory teams to develop legal defence strategies, crisis management plans and communication protocols in the event of adverse impacts
- Regular audits of suppliers to make sure they adhere to the relevant environmental and human rights standards
- Whistleblower mechanisms creating channels for employees, suppliers and local communications.

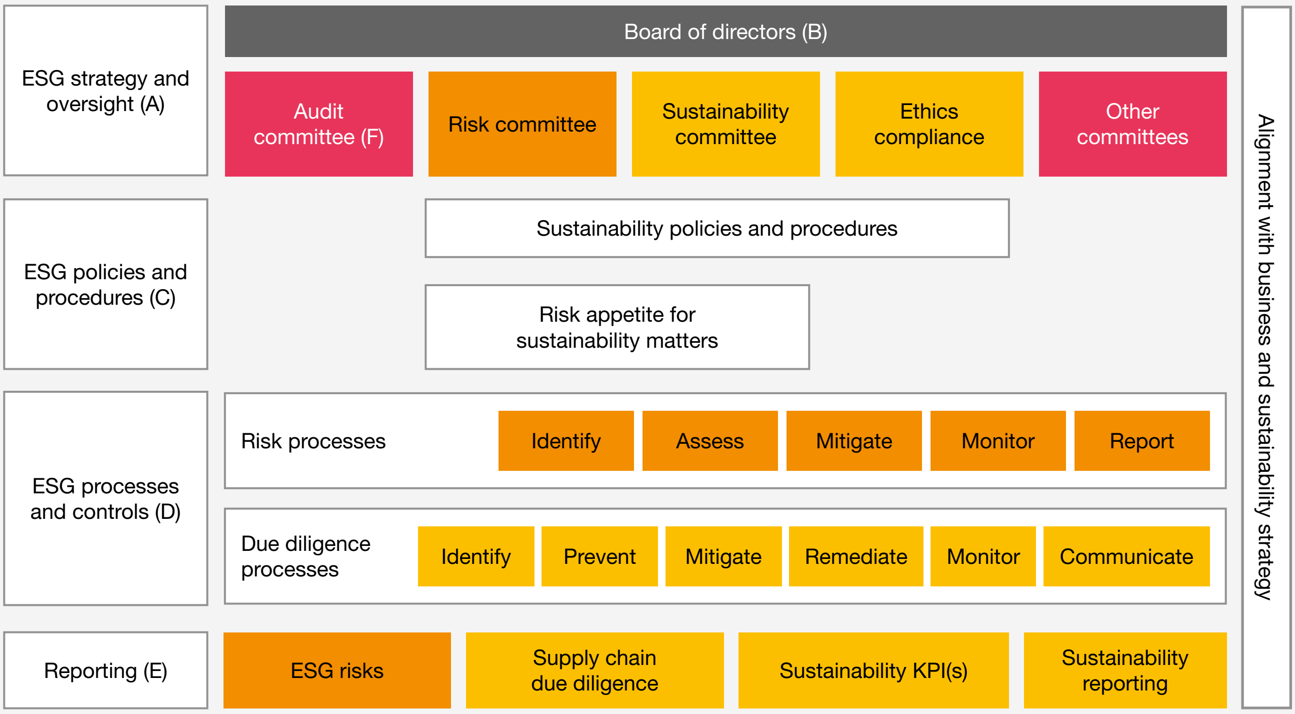
Embedding the sustainability risk framework in decision-making

The sustainability risks should inform not only the upper management but also key decisionmakers within the company. This requires collaboration across functions including procurement, operations, legal and finance:

- When entering new markets, sustainability risks should be assessed. High-risk regions with weak labour laws or environmental regulations may warrant cautious engagement.
- New products or services should undergo sustainability risk assessments to ensure they do not create unintended adverse impacts on people or the environment.

Upskilling plays a significant role in embedding sustainability risk management in business operations. Employees should be able to identify and act on these risks in their day-to-day work.

The diagram below illustrates a simplified target operating model that integrates ESG risk and compliance processes in an organisation's wider ESG governance framework.



A. A governance and organisational structure has been defined with roles and responsibilities for sustainability impact and risk assessments.

B. The board of directors, supported by the sustainability and risk committees, has defined the risk appetite in sustainability matters.

C. The business lines and functions are equipped with the relevant policies and procedures and their staff have been upskilled to serve as a first line of defence actively managing sustainability risks in day-to-day operations (e.g. procurement makes sure the necessary assurances are obtained from suppliers that they are complying with business guidelines9.

D. The manager(s) responsible for sustainability and risk management align the processes of identifying, assessing and stress-testing the risks within the risk management framework.

E. The compliance function is responsible for identifying, mitigating and preventing social and environmental impacts. The risk function is responsible for identifying, mitigating, monitoring, measuring and reporting social and environmental risks.

F. Internal audit can conduct independent reviews of how sustainability risks are integrated and managed within the broader risk framework. The scope of the internal audit can also include an assessment of whether the company's actions are sufficient to meet CSDDD obligations.

5. What should the board of directors know about the CSDDD?

The CSDDD introduces new governance responsibilities for the board of directors, requiring it to embed sustainability deeply in the company's core operations. The board must align governance structures with CSDDD requirements by incorporating sustainability risks into the company's risk management framework. This involves developing thorough due diligence processes to identify, assess and mitigate environmental and human rights risks throughout operations and supply chains, ensuring that these critical issues are addressed at the highest levels of decisionmaking.

In guiding the company's strategic direction, the board must include sustainability in long-term goals that reflect the principles of the CSDDD. This includes overseeing the development of comprehensive sustainability transition plans that set clear, measurable targets to reduce adverse impacts, monitoring their progress, and ensuring these plans are actionable and aligned with broader business objectives. By integrating these goals in the overall company strategy, the board can position the company as a leader in sustainability, driving performance in line with both regulatory requirements and societal expectations.

Accountability is also a key aspect of the board's role under the CSDDD. The board must ensure continuous improvement in compliance efforts by regularly reviewing due diligence processes, assessing the effectiveness of mitigation measures and adjusting as needed. Tools such as audits, stakeholder engagement and transparent reporting will help maintain the company's commitment to sustainability and ensure progress is both measurable and visible to all stakeholders.

For the board, this directive introduces new governance expectations in terms of integrating sustainability into core operations. Boards must ensure compliance and embrace broader principles of responsible business practices.

The CSDDD places significant responsibilities on the board when it comes to embedding sustainability across governance and operations. By aligning governance structures, integrating sustainability with strategy, overseeing transition plans, setting long-term goals and ensuring accountability, the board can guide the company towards not only compliance but a sustainable future that benefits both business and society.

6. How will early adoption of the CSDDD attract and keep the right investors?

Adoption of the CSDDD can significantly enhance a company's appeal to investors, particularly those prioritising sustainability and long-term value creation. By aligning with the CSDDD's rigorous standards for sustainability disclosures and supply chain due diligence, companies can demonstrate a strong commitment to transparency and responsible business practices. This reassures investors that the company is proactively managing critical ESG risks—such as human rights violations, environmental impacts, and regulatory compliance issues—while also aligning with broader EU sustainability frameworks like the Sustainable Finance Disclosure Regulation (SFDR) and EU Taxonomy.

Such proactive alignment does more than satisfy regulatory requirements; it provides investors with high-quality, comparable data that enables them to assess sustainability performance more effectively. Reports such as a company's sustainability report, ESG disclosures and risk management reports give investors clear insights into how risks are identified and mitigated across the value chain, fostering confidence in the company's resilience and risk management capabilities. In a market increasingly driven by accountability, this level of transparency positions early adopters as forward-thinking and low-risk investment opportunities, particularly for ESG-focused investors seeking to reduce uncertainties around supply chain disruptions or legal liabilities.

Furthermore, the CSDDD establishes due diligence standards across industries and regions, offering investors a reliable basis for comparing companies. This consistency simplifies decision-making and enables investors to allocate capital more confidently to companies that uphold the highest standards of sustainability. For organisations that embrace the CSDDD early, this signals to the market that they are not merely compliant but actively leading the charge in sustainable practices. This positions them as strategic investments for those seeking not only financial returns but also alignment with long-term sustainable growth and societal expectations.

7. Conclusions

In conclusion, the implementation of the CSDDD presents several challenges for companies, each of which demands structural adjustments. Companies must align their current due diligence and risk frameworks not only with the CSDDD but also with the CSRD. This means moving from a reactive and fragmented approach to a proactive, structured and integrated one. Aligning risk-based assessments of environmental and human rights impacts with the double materiality principles of the CSRD adds further complexities, but also synergies, requiring in any case synchronisation with existing risk management frameworks. Even companies with established due diligence processes will need to update their practices to meet the Directive's requirements, while those without such processes face the need to build systems for prevention, correction and remediation, particularly across their value chains. The responsibility extends beyond direct operations, placing the burden on companies to actively engage and manage their suppliers and SMEs, and develop meaningful stakeholder engagement strategies, all while maintaining comprehensive and verifiable transition plans.

While these challenges are multifaceted, the urgency to act is undeniable. The time to align governance, systems and resources with the demands of the CSDDD is now (the beginning of the calendar year 2025). Companies must start with a regulatory gap analysis and leverage this momentum to find synergies across due diligence processes, risk frameworks and reporting requirements, streamlining their efforts to ensure compliance while addressing the evolving expectations of regulators and stakeholders. Proactive investment in systems, upskilling and stakeholder collaboration will not only ease the complexities of compliance, but also position companies for long-term resilience and sustainability in an increasingly regulated business environment.

Challenge!

Think beyond reporting and start early with a regulatory gap analysis to leverage this momentum, identify synergies and take a pragmatic and staggered path forward.

Reach out to us. We can help you set up your CSDDD project from regulation to transformation. We can help you understand the interconnection between sustainability requirements and find the right synergies to gain efficiencies within due diligence processes, reporting requirements and other sustainability regulations impacting your supply chain and direct operations.

Make your climate actions count

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