

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.

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Respuesta de Plataforma por Empresas Responsables

Consultation Questions

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

Governance and management systems should embed due diligence throughout, assigning clear responsibilities – human rights officers are key to this embedding– ensuring board oversight, and integration to procurement processes. Regardless of a country's corporate governance model, the Commission's Guidelines ought to underline this need for oversight at the highest level. To prevent duplicative work, CSDDD and CSRD risk assessments should be integrated, where applicable.

Human rights (including labour rights) and environmental impacts

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

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

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

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

500 character(s) maximum

Yes, the Guidelines should provide a non-exhaustive list illustrating adverse human rights and environmental impacts, particularly climate-related impacts and those falling under Point 15/Annex. They should also clarify legal test set out in Art. 3(c)(ii), provide examples of "legal interest", "direct impairment," and "foreseeability" and clarify "additional standards" under recital 33, covering high-risk contexts, FPIC, gender, children, migrants, and human rights defenders.

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

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

500 character(s) maximum

Identification of adverse impacts (including data and information sources)

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

As part of this, and taking into account relevant risk factors, companies are required to carry out a scoping of risk areas across their own activities, those of their subsidiaries and those of their business partners where impacts are most severe and most likely. Based on the results of this scoping, companies should carry out an "in-depth assessment" in those areas where the adverse impacts were identified as most severe and most likely to occur. Companies will be expected to carry out the scoping exercise based on reasonably available information which will as a general rule preclude requesting information from business partners. Nevertheless, companies have flexibility in judging what information is reasonably available to them (Omnibus I, recital 39). Furthermore, companies will be expected to request information from business partners for the in-depth assessment only where that information is necessary and, in the case of business partners with fewer than 5

000 employees, only when the information cannot reasonably be obtained by other means. For the purposes of this in-depth assessment, where adverse impacts are identified as equally likely to occur or equally severe in several areas, companies may prioritise assessing such areas which involve direct business partners.

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

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

500 character(s) maximum

To achieve effective risk scoping, organizations must synthesize data streams, such as enterprise records, sector& country-specific risk information and stakeholder insights, as no single instrument can identify all relevant risk areas. Initial efforts should focus on broad value chain mapping tailored to the unique nature of the business. Actively addressing information gaps is key; firms should leverage available sources including expert and stakeholder engagement and complaints procedures.

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

A more detailed mapping of relevant value chain segments serves as the starting point for in-depth assessments. Integrating data from site-level evaluations, traceability systems, and stakeholder engagement is essential to overcome the limitations of individual tools. The Guidelines should emphasize robust information triangulation, meaningful stakeholder engagement and information gap measures. Disproportionate requirements should not be shifted on smaller commercial partners.

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

Since no single tool can fully map complex value chains, companies need a combination of complementary approaches. Visibility beyond Tier 1 suppliers can be improved through supplier disclosures, stakeholder

engagement, audits, digital mapping, traceability tools, and industry data-sharing initiatives. As each of these tools has its own limitations, companies should draw on multiple sources of information rather than relying solely on self-reported data from business partners.

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

Laws in third countries can create legal obstacles to due diligence efforts. For example, espionage statutes may hinder supply chain investigations, trade secret rules can restrict access to information, cross-border data transfers may face restrictions, and some laws increase scrutiny of foreign entities gathering sustainability-related information. The Guidelines should recognize these obstacles and support practical, risk-based approaches.

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

EU Conflict Minerals smelter/CAHRA lists, Batteries Reg. disclosures, EUDR TRACES/ country-commodity benchmarking , Forced Labour databases, CSRD reports, Customs Data Hub supply chain. US SEC Form SD conflict minerals , CBP Withhold Release Orders, UK&Australian Modern Slavery Registries, OECD NCP.

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

Impact should take precedence over cost-effectiveness, with the guidelines setting a clear expectation on companies to balance cost and rigor. Rather than artificially restricting the options, guidance proves more valuable when it explains when and how each method is appropriate; 'All of the above' secures adaptability across contexts. Since every method involves trade-offs, guidance should empower companies to combine approaches based on risk, sector, and resources.

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

Internationally recognized due diligence frameworks aligned with CSDDD expectations: OECD sector guidance, ILO reports, UN Guiding Principles, industry initiatives. EU sources: FRA sectoral human rights studies, ECHA

chemical risk profiles, EU-OSHA occupational safety data, EU Due Diligence Navigator for partner country risks. Ground level intelligence: NGO and national human rights institutions' sector trackers/analyses, academic research. Global Slavery Index, Corruption Perceptions Index.

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

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

500 character(s) maximum

Digital tools

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

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

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

500 character(s) maximum

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

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

500 character(s) maximum

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

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

Prioritisation

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

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

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

Challenges in evaluating severity and likelihood are due to several distinct, often overlapping, factors, which is why due diligence must remain proportionate, continuous, and context-sensitive to handle them.

-Impacts are frequently obscured within deep-tier and informal supply chains. Subcontracting layers beneath a company's visible suppliers can conceal harms to workers and ecosystems. This is not confined to weakly governed third countries: it occurs equally in stable EU member states with robust labour law and enforcement, as with undeclared migrant labour recruited through illegal gangmaster intermediaries in Italian agriculture. Tier depth and informality can be shaped by companies' own sourcing choices, since short lead times and price pressure fuel irresponsible subcontracting. Long-term buyer-supplier relationships correlate with stronger labour-standards compliance.

-Official data is often unreliable or absent in fragile states and conflict zones, and those who speak out face lethal danger. Hundreds of land and environmental defenders, unionists, and human rights advocates are killed or disappeared each year, with Indigenous peoples disproportionately targeted, particularly in mining and agriculture. Where killings decline, repression shifts toward abductions and legal harassment, as in post-Rana Plaza Bangladesh, where a third of new unions collapsed despite formal protections. These risks intensify in occupied territories and active conflicts, shown by Francesca Albanese's report on business complicity in Palestine and documentation from Russian-occupied Ukraine: companies profit from systemic oppression while sheltering behind jurisdictional complexity instead of intensifying scrutiny. The OECD's 2023 Guidelines already require heightened due diligence in such settings, and CSDDD guidance should adopt this standard, rejecting cost-based justification for scaling back diligence. Companies operating in high-risk environments for financial gain must conduct more due diligence, not less, treating it as a tool for remedying harms they are responsible for.

-Standard assessment tools underweight intersectional and identity-based vulnerability, since generic indicators are calibrated to a generic worker rather than how risk compounds across groups: gender, caste, Indigenous status, migration status, disability, and religious or ethnic minority status can each heighten exposure. The OECD's 2023 standard identifies marginalised and vulnerable individuals as a distinct trigger, equal to conflict-affected areas.

-Forced labour cuts across all these dimensions, since it can emerge from deep-tier informality, weak governance, or targeted exploitation of a vulnerable group, and is often disguised as voluntary employment.

This is why the ILO's 11 Indicators of Forced Labour (revised 2025) exist: it cannot be detected through documentation review alone.

-Cumulative or systemic harms resist severity scoring built around single-actor causation, a difficulty EU courts have confronted directly. In *Milieudefensie v Shell*, the Hague Court of Appeal declined to impose a company-specific emissions target, unable to determine a concrete minimum CO2 reduction target for any specific company or sector, while affirming Shell's underlying duty of care. Latent impacts present a related problem: causal attribution weakens as the time lag between cause and harm grows, and can remain disputed even where legal responsibility is, in principle, established. In *Lliuya v RWE*, a German court confirmed for the first time that a company can in principle be liable for climate-related property damage abroad, yet dismissed the claim because probability of harm to the claimant's property was assessed at only around 1%. Deliberately obscured business relationships compound this, since concealment is often used to insulate the responsible actor from exposure.

CSDDD guidance should explicitly incorporate the following measures:

-Deep-tier supply chains: stakeholder engagement, responsible purchasing practices, transparency beyond first-tier suppliers, and grievance mechanisms accessible to all workers.

-Weak-governance and conflict zones: the OECD's 5-step CAHRA methodology, treating anti-union retaliation as a red flag, protecting local sources, and using public risk databases as triggers.

Intersectional vulnerability: disaggregated assessment tools and direct involvement of affected groups, with stakeholder-engagement quality treated as critical.

-Cumulative and systemic harms: sector-wide assessments, precautionary thresholds, and treating opacity itself as a red flag.

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.

In situations where firms lack the capacity to address every impact at once, the OECD Due Diligence Guidance and the UNGPs treat severity — measured by scale, scope, and irremediability of harm — as the dominant prioritization criterion, with likelihood playing a secondary role. Beyond these baseline criteria, three operational elements are essential for prioritizing appropriately.

Stakeholder-anchored validation and ongoing revisiting. Prioritization built solely on internal risk matrices frequently fails to capture escalating risks that affected workers and communities are best placed to identify in real time. Meaningful engagement with rightsholders therefore acts as a necessary corrective to desk-based assessment. Prioritization must also be revisited continuously as risk profiles evolve — for instance, shifting from lethal violence toward judicial harassment — since static priority lists quickly lose touch with actual conditions on the ground. Under the OECD framework, prioritization functions as a tool for sequencing action, not as a mechanism for excluding impacts from the scope of due diligence altogether.

Contextual risk concentration. Instead of evaluating every individual business relationship in isolation, companies should instead identify the "general areas where the risk of adverse human rights impacts is most significant," factoring in sector, geography, specific operations or products, and the presence of vulnerable groups. The 2023 OECD Guidelines explicitly single out conflict, occupation, and situations of gross human rights abuse as triggers for enhanced due diligence — such contexts call for faster, more intensive prioritization, not exemption on grounds of jurisdictional complexity.

Irremediability. The UNGP Interpretative Guide stresses that impacts risking irreversibility if action is delayed — permanent injury, destroyed livelihoods, ecosystem collapse — should generally take precedence over harms that are technically "more severe" but still reversible, since a delayed response can foreclose the possibility of remedy altogether. This logic carries particular weight where impacts on vulnerable groups accumulate over time or where environmental damage cannot be reversed.

Responsible disengagement

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

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

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

- ☒ Yes
- ☐ No

Please explain:

500 character(s) maximum

Despite documented human rights and environmental abuses Glencore continues to operate Colombia's Cerrejón coal mine, arguing disengagement could worsen social and economic outcomes for communities, and committing instead to dialogue. Yet mediation attempts with Glencore through the OECD NCP in Switzerland failed, leaving affected groups without remedy. Moreover, many climate guidelines advise against selling polluting assets, and instead pursue every possible avenue to mitigate climate change.

Purchasing practices

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

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

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

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

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

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

1000 character(s) maximum

In our experience, the most effective purchasing practices must tackle the root causes of adverse impacts in value chains: fair, predictable prices that reflect the real cost of sustainable production, long-term stable contracts replacing short-term cycles, collaborative forecasting, and prompt, responsible delivery and payment terms. Combined with a fairer distribution of risk and value along the chain, these practices give rightsholders—farmers, suppliers, workers—real income security, allowing them to invest in decent working conditions, sustainable production, and prevention of harms like child labour, rather than absorbing cascading risk from buyers. This stability also strengthens resilience in producing countries and creates ripple effects upstream: fewer risks, more secure supply, and better outcomes for rightsholders whose protection should remain the central goal of any purchasing framework, aligned with EU efforts against Unfair Trading Practices.

Living income and living wage

19. What are most cost-effective available data that you are aware of for determining the living income for self-employed suppliers (“an adequate living income for self-employed workers and smallholders, which they earn in return from their work and production”, see CSDDD Annex, Part I point 6)?

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

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

500 character(s) maximum

Investment

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

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

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

500 character(s) maximum

SMEs

In setting out the due diligence duties, the CSDDD includes specific safeguards for SME business partners. An important safeguard is the requirement for in-scope companies to use contractual terms that are fair, reasonable, and non-discriminatory, and that do not shift compliance burdens to SME business partners. Furthermore, where relevant, companies should provide SME business partners with targeted and proportionate support where necessary in view of the resources, knowledge and constraints of the SME, including by providing or enabling access to capacity-building, training or upgrading management systems, and, where compliance with the code of conduct or a prevention/correction action plan would jeopardise the viability of the SME, by providing targeted and proportionate financial support (such as direct financing, low-interest loans, guarantees of continued sourcing, or assistance in securing financing).

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

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

500 character(s) maximum

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

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

500 character(s) maximum

Remediation

The CSDDD stipulates that where a company has caused or jointly caused an actual adverse impact, including in its value chain, the company shall provide [remediation](#). Remediation means restoration of the

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

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

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

500 character(s) maximum

The starting point must be ensuring remediation is adequate, effective, and prompt, since no single remedy type suffices on its own. Remediation should combine preventive, redressive, and deterrent measures, such as restitution, compensation, rehabilitation, and guarantees of non-repetition. Crucially, companies must consult affected stakeholders to tailor solutions, address power imbalances, and ensure remedial measures fit the specific context and type of harm involved.

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

Responsibility for remediation should be allocated among actors in proportion to their contribution to the harm. For that, firms should cooperate with involved actors. The UNGPs' involvement framework — including an assessment of each actor's leverage — serving as the starting point for determining involvement level. To overcome fragmented responsibility and resource gaps, companies can pool resources with other companies to fund remediation and engage with state-based judicial mechanisms.

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

Sharing of information and resources, collaboration

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

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

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

500 character(s) maximum

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

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

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

1000 character(s) maximum

Due diligence support at group level

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

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

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

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.

1000 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.

1000 character(s) maximum

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

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

1000 character(s) maximum

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

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

1000 character(s) maximum

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

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

1000 character(s) maximum

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

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

duties and liability in case of non-compliance.

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

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

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

Please specify:

150 character(s) maximum

Companies retain primary responsibility for due diligence, even when part of or involved in industry initiatives.

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

There is a risk of process-based compliance that lacks impact. Also reported: misalignment with international RBC frameworks, cherry-picking of covered issues, and action not directed at the most salient risks. Governance-related challenges also include overreliance on the initiatives, use MSI as a shield, lack of transparency, overrepresentation of corporate interests, inadequate third-party verification, weak audit reliability and enforcement, and sub-standard grievance mechanisms.

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

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

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

Please explain:

150 character(s) maximum

- Processes not sufficiently adapted to cater for local realities
- Lack of enforceability

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

Guidance on third-party verification (Article 20)

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

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

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

500 character(s) maximum

Best practices involve conducting unannounced audits/interviews with employees/independent stakeholders conducted off-site without managers present, along with mandatory public disclosure of audit results and follow-up, backed by independent oversight and professional standards for auditors. Scheme-managed contracting and pooled funding should replace companies directly selecting and paying verifiers, complemented by confidential complaint mechanisms and mandatory follow-up on audit findings.

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

Continuously verifying compliance requires competent, independent verifiers able to push for real improvements after corrective action plans. They also need robust knowledge and experience in responsible business conduct and human rights/environmental risks, specific expertise in the local context and sector, and skill in gender- and minority-sensitive audits, including safeguarding anonymity in data collection and ensuring aftercare for affected rights-holders.

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

Promoting accountability requires robust governance, including multi-stakeholder involvement, independent oversight, effective grievance mechanisms, continuous monitoring, and transparency on findings and follow-up. Although the ISEAL Alliance Code offers a good-practices framework for members, it does not guarantee freedom from criticism; more broadly, civil society reports, journalism, and scientific investigations provide valuable counter-checks on audit performance.

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

Throughout every step of due diligence, MSE must be embedded and aligned with UNGP and OECD standards, covering timely access to information, removal of financial barriers, bargaining with independent trade unions, and participatory assessments. Grievance mechanisms need co-design with stakeholders for accessibility, and stakeholder input must feed into daily operational decisions. Benefits include social license and surfacing hidden risks; drawbacks include retaliation risk and elite capture.

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

Rights-holder mapping must be robust, reaching beyond tier 1 where audits fail, prioritizing those at higher risk of adverse impacts, such as seasonal workers and children. Identifying marginalised stakeholders is helped by participatory methods, confidentiality guarantees, cost coverage, and intersectional risk assessments. At all times, active participation and engagement with indigenous communities, and the right to Free, Prior and Informed Consent, must be guaranteed.

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

Voluntary participation, anonymity, and confidentiality must be guaranteed under a do-no-harm approach, using neutral off-site venues, anonymous digital channels, anonymity protocols, separate focus groups for vulnerable stakeholders, and trusted intermediaries like independent unions or local NGOs. Non-retaliation clauses and zero-tolerance policies against attacks on defenders must be enforced, with prior assessments ensuring reporting causes no job loss, harm, or threats to integrity.

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

When engagement is late, tokenistic, or captured by elites, it fails, leaving affected communities without influence and exposed to surveillance or retaliation. For due diligence to be effective, engagement must span the full process, prioritize those most at risk, address power imbalances, protect participants through anonymity, and build feedback loops letting rights-holders verify how their input shaped action plans — turning the process from a checkbox exercise into a legitimate tool.

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

Shifting from individual audits toward collective leverage — via sector-wide collaboration and joint monitoring — helps uncover deep-tier harms. Effective approaches include Global Framework Agreements and leverage at control points such as refineries to pressure upstream traders, plus a shared responsibility model co-funding capacity for Tier 2-4 partners and longer-term relationships. Benefits include uncovering hidden risks; drawbacks include information dilution and stakeholder fatigue.

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

Absolute anonymity and confidentiality are required for safe engagement, reinforced by zero-tolerance policies, non-retaliation clauses, and voluntary participation with the right to withdraw. Consultations should occur with trusted mediators in neutral, off-site venues to avoid surveillance, using trauma-informed facilitators and dedicated forums with female facilitators for women, while children need strict protection. Companies must also train security personnel and fund independent experts.

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

For participation not becoming an economic burden, direct financial support covering lost wages, transport, and childcare are needed to remove barriers. Companies must adapt communication into local languages and accessible formats — oral, audio, video — for those with low literacy, and fund independent legal and technical counsel to balance resource asymmetries. Inclusion needs intersectional assessments and separate forums bypassing hierarchies.

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

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

This question is primarily aimed at supervisors.

1000 character(s) maximum

Challenges include limited investigative powers beyond the EU, under-resourced authorities lacking expertise (especially environmental), insufficient SA independence, weak willingness to sanction, no complainant protection or anonymity, acceptance of unreliable audits, minimal rightsholder engagement, unclear access to justice for retaliation. Additional challenges: no objective standard for "appropriate measures," no mandatory cross-MS coordination—risking parallel investigations—and no binding joint decisions or shared risk database. Guidelines should enable cross-border cooperation; set benchmarks for available information, risk identification, and "appropriate/effective" measures; guarantee complainant protection and equal treatment; clarify that Article 24(9) independence covers individual cases, enforcement, and staffing; specify sanction triggers; and close the "no-enforcement zone" from narrowed scoping, limited requests, deprioritised harms, and perpetual "in-progress" status

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

A useful model is offered by conflict minerals enforcement: risk-based selection using import volumes and CAHRA high-risk area data, "rapid checks" as screening indicators, and random sampling so inspections cannot be predicted, combined with on-site verification where feasible. Critically, audits should not be accepted at face value but scrutinised for scope, methodology, and corrective action plans — over-reliance on unscrutinised audits was a major recurring weakness CSDDD should avoid.

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

Weak cross-border coordination under Art. 26 is a key challenge: the supervisory network lacks binding joint decisions and conflict resolution, and diverging interpretations of "appropriate measures" could enable forum shopping. There is also no shared data infrastructure — no centralised database of due diligence reports, risk indicators, investigation outcomes, or sector risk profiles — meaning each authority must build its own intelligence from scratch.

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

Known harm left unaddressed under cover of "gradual" remediation or continued engagement; harm deep within the chain of activities where actual leverage over the partner is contested; reliance on audits of questionable reliability as the sole compliance evidence; complex cross-border group structures raising attribution or turnover questions; and repeat infringements.

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

Turnover/group liability defined broadly (prevent structuring around the cap). Binding turnover-banded starting points anchored near 3% cap set for severe/known harms, not low defaults; Escalation mandatory for repeat /unremediated violations, compliance discounts limited to functioning systems, not paperwork. Published, reasoned decisions required to enable cross-authority learning (ensure fines real deterrent), assign SAs Network a monitoring role to signal decisions departures from the bands.

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

The closest precedent is offered by GDPR Art. 83 and EDPB Guidelines 04/2022: a directive-level "effective, proportionate, dissuasive" mandate enforced by multiple national authorities and later harmonised via a cross-authority body. A complementary, more numerically developed model comes from the German Bundeskartellamt's Bußgeldleitlinien (fining guidelines), which use turnover-banded starting values plus aggravating/mitigating adjustments.

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 upload your files(s)

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

f12ac390-0a8d-4d58-9876-04101f8fdded/Plataforma_por_Empresas_Responsables_-_Additional_documentation.pdf

Type of file(s):

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

Please specify:

150 character(s) maximum

The document includes additional resources for specific questions, particularly several case studies and initiatives on stakeholder engagement.

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