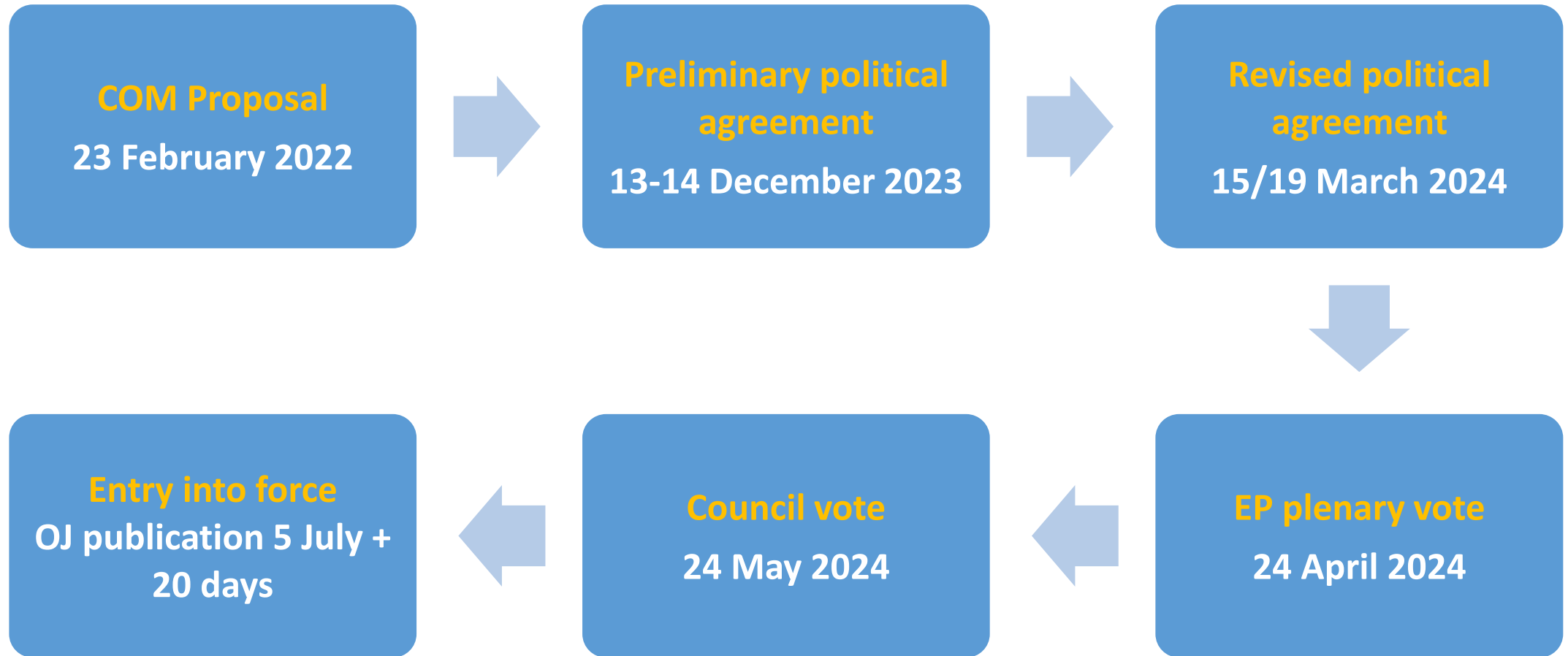




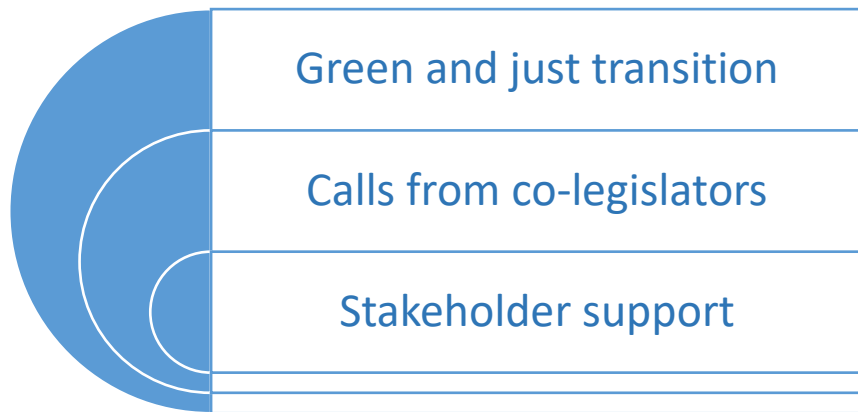
Directive on Corporate Sustainability Due Diligence (CSDDD)

(Directive (EU) 2024/1760)

TIMELINE



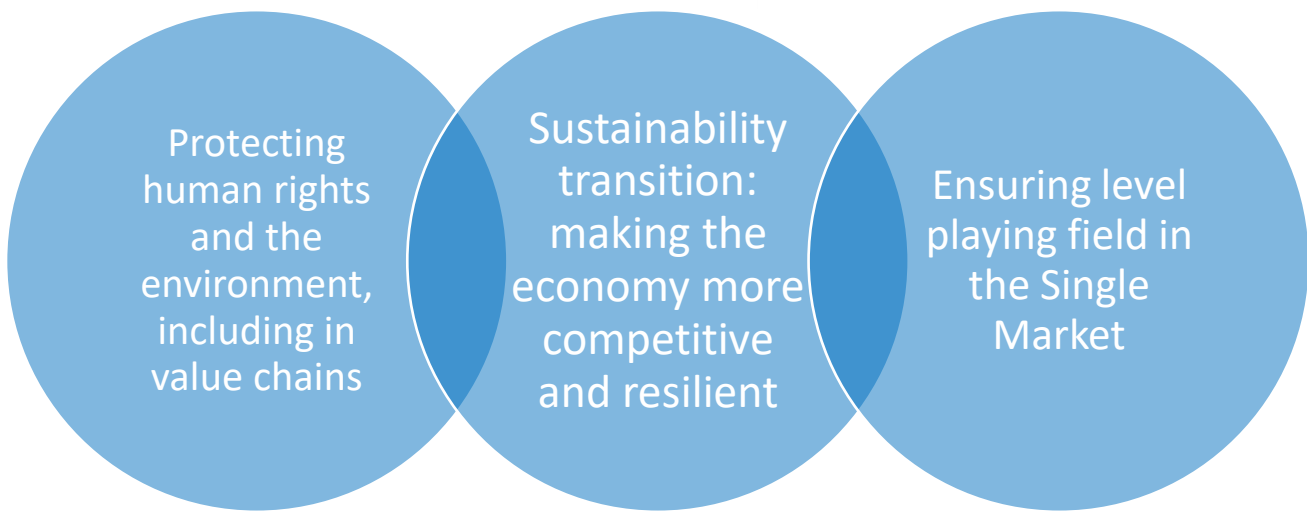
WHY?



ILO Tripartite Declaration of Principles concerning MNEs and social policy (1977)

UN Guiding Principles on Business and Human Rights (2011)

OECD Guidelines for Multinational Enterprises (2011) and Due Diligence guidance for responsible business conduct



SUPPORT (I)

Guidelines

How to conduct due diligence, in particular identification process, prioritization, adaption of purchasing practices, responsible disengagement, remediation, engagement with stakeholders

Climate transition plans

Sector-specific guidance

Assessment of **risk factors**, incl. those associated with conflict-affected and high-risk areas

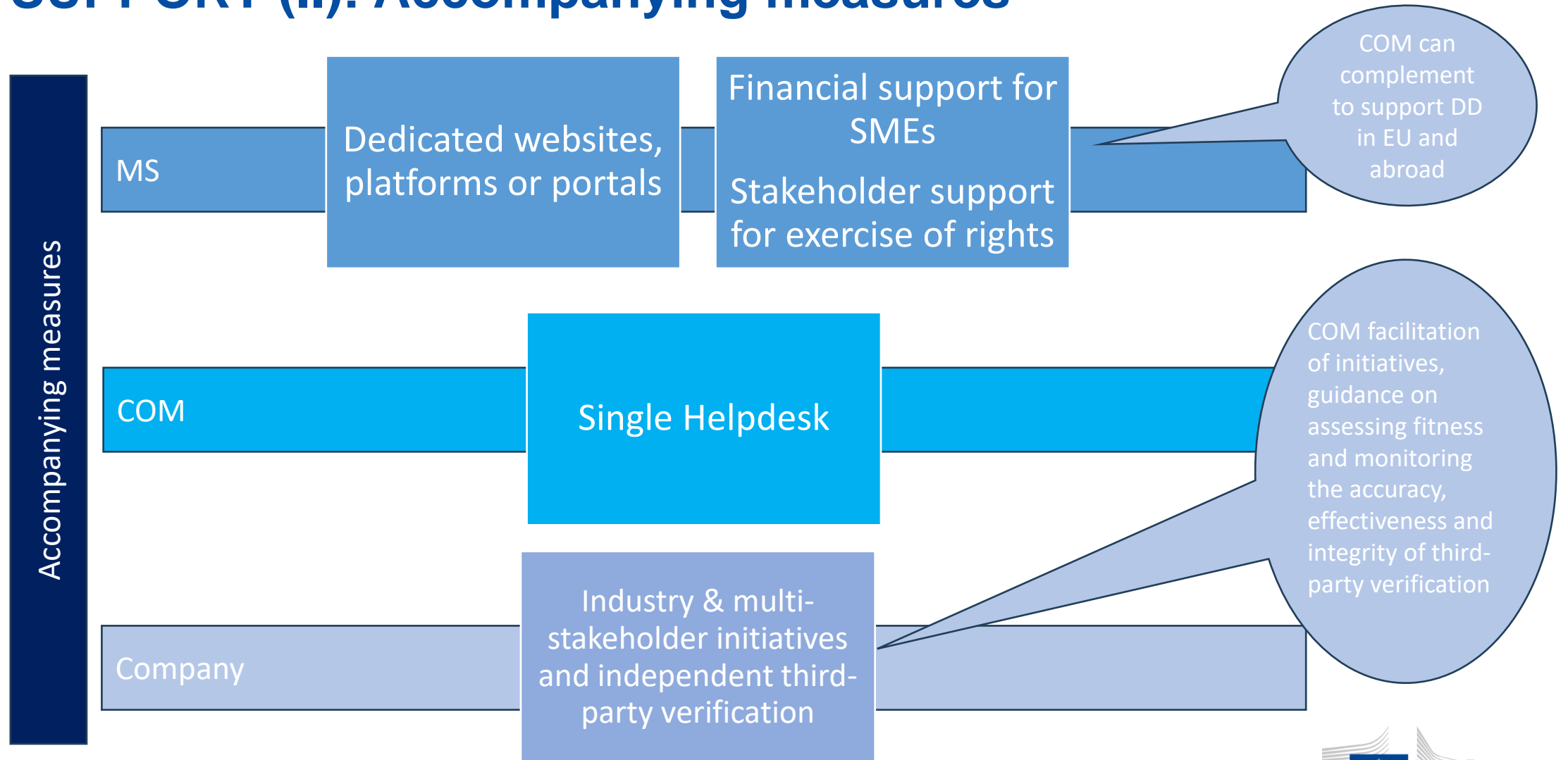
Data/information sources for carrying out DD duties, guidance about **digital tools** to facilitate and support compliance

Ways how to share resources and information among companies as part of DD

Information for stakeholders and their representatives on **how to engage**

Model contract clauses

SUPPORT (II): Accompanying measures



Helping companies comply

Limitation of trickle-down effect on SMEs

Risk based approach, incl. for in-depth assessment	Requesting information directly from where impact is most likely to occur	Adaptation of purchasing practices
Investment duty	Targeted and proportionate support, incl. financial	Fair, reasonable and non-discriminatory contract terms
No passing-on of costs of verification reports, possibility to use	(Financial) support (MS, EU)	Information and capacity-building

Burden limitation and streamlining



CSDD timeline and deliverables

