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To: European Commission
Directorate-General for Justice and Consumers

Subject
Submission to the Consultation on the Guidelines for the Corporate Sustainability Due Diligence Directive (CSDDD)

Dear reader,

CNV and CNV Internationaal welcome the opportunity to contribute to the European Commission's consultation on the Guidelines for the Corporate Sustainability Due Diligence Directive (CSDDD).

The Guidelines will play a decisive role in shaping how companies implement human rights and environmental due diligence in practice. While they are not legally binding, they will establish important expectations for implementation across the European Union and as such will significantly influence corporate behaviour, national transposition, and supervisory authorities.

Our detailed responses are provided in the consultation questionnaire. In addition, we wish to highlight several overarching issues that we believe should guide the Commission's approach.

- Addressing the risks of social audits under CSDDD;
- Judging effective due diligence by its outcomes;
- Acknowledging freedom of association and collective bargaining as enabling rights
- Meaningful trade union involvement
- Strengthening sectoral cooperation initiatives

We appreciate the Commission's decision to consult stakeholders. Together with our partners, CNV Internationaal has in the past three years consulted over 15.000 of our trade union partners, employers and industry associations in production countries through our BOOST HRDD programme on how to ensure effective implementation of the due diligence legislation in production countries. As the CSDDD is meant to improve the working conditions in production countries, and as this consultation might go unnoticed at the production country worker level, we deem it is important to share the main results of this programme at the end of this letter.

1. Effective due diligence should be judged by outcomes

The consultation places considerable emphasis on "cost-effectiveness". While appropriateness and proportionality are important, effective human rights due diligence should be evaluated by its ability to identify, prevent and remedy adverse risks to and adverse impacts on rightsholders - not simply by minimising compliance costs. Significant research has also shown the business benefits of effective human rights due diligence, including enhanced supply chain resilience and stable labour relations, which are more important than ever in the current geopolitical era. See, for example, this economy study from the ETUC and analysis from the UNDP on the financial impact of HRDD. Such a framing of cost-reduction risks therefore skewing the perspective of the Guidelines to reflect those that require the least upfront input, but risk costing businesses significantly more as ineffective measures.

2. Addressing the Risks of Social Audits Under CSDDD

Social audits serve as the primary tool for assessing labour compliance in supply chains. Yet decades of experience show that traditional audit models have significant limitations:

- **Absence of worker voice:** Traditional audits rely heavily on document review and facility inspections conducted over limited timeframes. They rarely capture workers' lived experience in general and especially for workers in vulnerable positions who fear retaliation.
- **Performative compliance:** Audits incentivise factories, farms and mines to present a compliant façade rather than address systemic issues. Workers are often coached on what to say; records are often falsified; undocumented workers are hidden. Such perceived compliance provides false assurance that limited to no risks are present.
- **Weak independence and accountability:** Audit firms are typically hired and paid by the companies being audited, creating inherent conflicts of interest. There is limited follow-up on audit findings, weak accountability when audits miss violations, and no systematic learning from audit data.
- **Retaliation risks:** Workers who speak openly during audits or raise issues afterward often face dismissal, wage cuts, or blacklisting, particularly in countries with weak labour rights protection.

Key learning for guidelines
The CSDDD should not simply reinforce the audit-centric model of compliance checking. Instead, guidance issued under the Directive must require:

- **Appropriate identification and assessment methodologies.** Based on the broad scoping exercise under article 8 (2) (a), companies should use the outcomes of the scoping exercises to ensure measures taken for the in-depth assessment are appropriate. This means companies should use a methodology that is fit to identify the risks and impacts that can be expected in their chain of activities. The methodology should have the necessary assessment strategy (e.g. worker interviews are more appropriate for labour rights-risks, whereas a site-visit can assess fire-safety) and an appropriate composition of the assessment team (with gender- and local sensitivities skills and languages). Finally, ensure that the assessment team has enough working days in relationship to the nature of the expected risks and the size the of facility.

- **Require (indirect) business partners to allow independent inspectors** complete access to the workplace for regular announced and unannounced inspections and make sure that management does not interfere with the process of selecting workers for interviews, and that they allow for confidential interviews with workers.
- **Regularly review auditing methodologies** used, especially when violations are not identified in relation with what the scoping exercise reveals.
- **Complementary verification mechanisms:** Companies should be required to combine traditional audits with continuous monitoring, grievance mechanisms, worker surveys, trade union reporting, and independent research.
- **Worker-centered verification:** assessment methodologies must incorporate direct engagement with workers, including informal and vulnerable workers, conducted with confidentiality protection, to create an environment which allows for candid conversations. Trade unions should be recognised as key verification partners with legitimate standing to report on conditions.
- **Strict auditor independence standards:** Guidance should establish strict requirements for auditor independence, including prohibitions on auditing the same supplier repeatedly

The Fair Work Monitor as a useful tool for worker-centred verification
In the questionnaire, we reference to CNV Internationaal's Fair Work Monitor. The Fair Work Monitor is a digital, worker-driven survey tool developed by CNV Internationaal to gather first-hand data on labour conditions directly from workers and their unions. Using a worker-centred methodology and snowball sampling, it reaches hidden or hard-to-access groups. It collects anonymous data on wages, workplace health and safety, freedom of association, gender dynamics, social dialogue, and forced and child labour. Local unions partner with CNV Internationaal to run each monitoring round, and workers complete the survey easily and anonymously on a tablet or phone, which means the findings reflect lived realities rather than employer self-reporting. The tool is currently active in sectors including textile, sugarcane, palm oil, and mining, across countries such as Indonesia, Cambodia, Senegal, Guatemala, Honduras, El Salvador, Nicaragua and Costa Rica, offering credible worker designed and generated evidence of risks such as union-busting or unsafe conditions that conventional audits often miss.

3. Acknowledge freedom of association and collective bargaining as enabling rights

The Guidelines must highlight the role of freedom of association and collective bargaining as enabling rights that underpin the effective protection of all other labour rights. Violations of these rights are widespread across global operations and supply chains of companies in all sectors, yet they remain consistently under-assessed and -addressed in corporate due diligence. These violations include direct efforts to suppress workers' organizing efforts through union-busting tactics. The ITUC Global Rights Index, for example, highlights a sharp spike in violations of fundamental labour rights, including a six-percentage point increase in violent attacks against workers. Thus, **freedom of association and collective bargaining must be considered severe violations in the Guidelines**. In their function as enabling rights, where workers cannot organise or bargain collectively, other labour abuses—including forced labour, wage theft, discrimination and unsafe working conditions—are far less likely to be identified, prevented, mitigated or remedied.

Accordingly, we urge the Commission to:

- recognise freedom of association and collective bargaining as severe and highly likely risks across sectors and highlight this in the Guidance;
- require companies to assess these rights throughout their operations and value chains;
- require the scoping and assessment of these rights whenever any other labour rights violation is identified; and
- stipulate that meaningful involvement of worker and trade union representatives is essential to all steps of due diligence on these rights.

4. Meaningful trade union involvement

Meaningful stakeholder engagement is one of the least developed areas of current corporate human rights due diligence practice. The OECD's Responsible Business Outlook found, for example, that only 8% of the 10,000 companies assessed report engaging stakeholders on human rights issues. This gap is a key unlocking component to effective and cost-efficient human rights due diligence. Audits, questionnaires, and indeed multistakeholder initiatives without substantive trade union and worker representative involvement and oversight have all been demonstrated to be ineffective through their limited ongoing purview but consume much of the resources put into human rights due diligence efforts. Trade union and worker representative involvement in due diligence is essential to make sure it delivers as intended - from ensuring policies are truly implemented as designed, risks are comprehensively identified and appropriately weighted and prioritised, mitigation steps are well-designed to work, or that grievance mechanisms are trusted and effective.

Our consultations with partners in our BOOST HRDD programme revealed that:

- Most companies have not meaningfully reached out to trade unions in third countries. Even companies subject to the German Supply Chain Due Diligence Act (LkSG) for two years have limited union engagement.
- When companies do engage with unions, the experience is often negative, with unions reporting that their input is neither sought early nor meaningfully incorporated into risk assessments or remediation plans.
- Trade unions lack capacity to meet growing demands for information and engagement due to chronic underfunding and, in many countries, active suppression by governments or employers.
- Small and fragmented union structures in many production countries mean that workers may lack formal representation, leaving companies with no clear labor partners for dialogue.

➔ **The CSDDD recognises trade unions and workers' representatives as key stakeholders. The Guidelines should translate these legal obligations into practical expectations**. The Guidance should privilege engagement with directly affected workers, and trade unions. Companies should map union presence in their supply chains at the scoping stage and actively seek engagement. This should not be limited to formal, recognized unions but include worker organizations, worker centers, and associations where formal unions are absent.

Furthermore, The STITCH partnership has developed a Framework for meaningful stakeholder engagement. Built on five principles – legitimacy, accessibility, safety, equitability, and respect **–** this framework moves beyond the check-the-box approach, driving real value for workers and businesses.

5. Strengthening Sectoral Cooperation initiatives

In the questionnaire, we reference to the sectoral cooperation initiatives or of the Dutch Social and Economic Council (SER). The SER the primary advisory body for the Dutch government and parliament on social and economic policy, made up of members representing employers. Employees and independent crown-appointed experts. Sector agreements are a multistakeholder agreements bringing together companies, industry associations, unions and civil society organisations as signatories, funded by the SER and the Dutch government. Sector agreements support companies across the full OECD due diligence cycle. By pooling information and expertise, companies can develop a deeper understanding of risks and vulnerabilities across their value chains, and use their combined leverage in the chain to increase impact. The financial contribution of the Dutch government through their subsidy program for sectoral agreements is an important enabling factor for this aspect of the agreements. **The guidelines should acknowledge the importance of sectoral cooperation**, while at the same time underline that sectoral cooperation can never replace the individual responsibilities of a company.

Recommendations from the BOOST HRDD programme

BOOST HRDD (Bottom-up Outreach to Stakeholders in HRDD legislation) is a programme run by CNV Internationaal, Mondiaal FNV and Fair Wear Foundation, funded by the Dutch Ministry of Foreign Affairs, to support the effective implementation of European due diligence legislation in production countries.[1] Since 2024, the programme has trained and consulted over 1,500 stakeholders across Bangladesh, Cambodia, Ethiopia, India, Indonesia, Vietnam and the MENA region; including trade union federations and factory-level unions business and employers' associations suppliers, women's rights organisations, civil society, governments and embassies. The report "Bottom-up Outreach to Stakeholders in HRDD legislation. Recommendations from key stakeholders in production countries on CSDDD implementation" presents the recommendations from more than 120 of these organisations on CSDDD implementation.

Production country stakeholders see genuine opportunities in the CSDDD: structured leverage in social dialogue (as one trade unionist said: "We're finally being heard"), a business case for suppliers who invest in decent work, and greater transparency to hold buyers accountable. At the same time, they identify serious risks: chaotic implementation due to a near-total knowledge gap, minimal outreach from in-scope European companies to date, fear of losing business when flagged as "high-risk", growing pressure on freedom of association, and compliance costs being pushed down the chain without buyers reviewing their own purchasing practices. In brief, these are the recommendations for the European Commission:

- ➔ To make the CSDDD and other HRDD legislation effective, key stakeholders have emphasized the need for broad **awareness-raising and capacity building** initiatives on the concept of HRDD and the content of the CSDDD. Across the entire value chain, all stakeholders, including trade unions, suppliers, and companies must be made aware of and equipped to conduct effective HRDD. Trade unions and civil society in many countries are willing but unable to fully support the growing demand from obliged companies. The capacity (knowledge, means, money, staff) needed to enhance supply chain stransparency needs to be upgraded. Companies should be (made) aware of this deficit between legal obligations and reality and governments should actively promote and support monitoring programmes and financing both at national and local level.
- ➔ A majority of key stakeholders across the supply chain **requested the creation of local service points in production countries** to help guide the implementation of the CSDDD and HRDD in the local context, in the local language and including the local regulations. This national facility can support the stakeholders in applying the legislation, monitoring the implementation and serve as an accessible office for grievances, as well as a location for brands to understand the application of CSDDD in the national context. These service points support communication on

[1] The programme is included in the EU Due Diligence Navigator

the implementation of the CSDDD in the country, as well as being the contact point for European companies within the CSDDD scope to provide information on national guidelines or rules on HRDD.

- ➔ Stakeholder underline the **need to harmonise** risk scoping, complaint mechanisms, reporting formats, data collecting, knowledge sharing and other standards in order to lift the barrier on the suppliers and stakeholders. Sector wide agreements and standardization will massively simplify the implementation of CSDDD. European companies, especially within the same sectors**,** should actively participate in sectoral platforms and partnerships.
- ➔ The EU should also use diplomatic cooperation with governments in production countries to **strengthen national legislation in production countries**, especially on working conditions, environment and human rights. The EU can provide technical assistance to integrate compliance with CSDDD requirements into national legislation.

This programme has shown the importance of involving local stakeholders in production countries in the development of EU guidelines for CSDDD implementation. Their involvement will make the guidelines more practical, efficient, and aligned with on-the-ground realities.

We appreciate the opportunity to contribute to this consultation and look forward to continued dialogue and consultation as the Guidelines are developed.

Yours sincerely,

Danielle Woestenberg

President CNV Internationaal, board member CNV