

Guide to the Corporate Sustainability Due Diligence Directive

Preparing for the CSDDD

Updated January 2026

forvis mazars

Contents

3 Introduction

4 Which companies or groups are in scope and when?

5 What are the requirements of the CSDDD?

7 What human rights and fundamental freedoms instruments are covered by the CSDDD?

8 What international conventions on environmental impacts are covered by the CSDDD?

9 What are the monitoring and sanctioning mechanisms to ensure compliance with the CSDDD?

10 How does the CSDDD relate to other EU regulations?

12 How can companies prepare for CSDDD?

13 What about companies that are not in the scope of the CSDDD?

14 How Forvis Mazars can help

15 Rights and fundamental freedoms covered by the CSDDD

17 Key contributors to this guide

Introduction

The Corporate Sustainability Due Diligence Directive (CSDDD)[1] obliges large companies to identify, mitigate and, where necessary, remedy human rights and environmental impacts in their operations and 'chain of activities' (see 'Important terms', right). It mandates companies to establish due diligence processes for human rights and environmental issues. The CSDDD references key international human rights and environmental frameworks and conventions, as well as related EU legislation. Importantly, where other EU legislation contains more extensive requirements, these take precedence over the CSDDD.

The CSDDD targets very large companies doing business in the EU and is an important complement to existing regulations, especially the Corporate Sustainability Reporting Directive (CSRD). While the CSRD and the related European Sustainability Reporting Standards (ESRS) emphasise transparency by requiring in-scope companies to publicly report information on their material sustainability impacts, risks and opportunities, the CSDDD requires companies in scope to take action to address environmental and social impacts. This guide articulates which companies are in scope of the CSDDD, what those companies must do to implement the requirements and how this may impact companies outside of the scope but operating within the chain of activities of those required to comply.

Omnibus changes

This guide was first published in July 2024 and updated in January 2026 to reflect the regulatory amendments made through the "Omnibus I" process. The CSDDD was originally published in the Official Journal of the EU in July 2024 and would have applied to the first wave of companies in 2027. The directive will now apply to in-scope companies from 26 July 2029.

Omnibus I brings a number of changes to the CSDDD's scope and requirements. The scope of application of the directive was reduced and the timeline for implementation extended (see page 4). Requirements in relation to the identification and assessment of risks have been revised (see page 5). Furthermore, the former requirement to adopt a transition plan for climate change mitigation was removed. Further changes include the definition of stakeholders (see page 5) and the liability and sanctions regimes (see page 9).

Important terms

Notably, the CSDDD introduces the term '**chain of activities'**, which is not synonymous with 'value chain', as defined in the ESRS or 'supply chain'. The chain of activities includes all upstream (supply side) business partners connected to the products manufactured or services provided by the company as well as all downstream business partners that transport, distribute, or store products for the company[2,3]. For regulated financial undertakings, the downstream business partners receiving their services and products are excluded.

A **business partner** is a legal entity that is directly or indirectly related to the business activities, products and services of the obligated company[4].

An **adverse environmental impact** means an adverse/negative environmental impact resulting from breaching prohibitions and obligations listed in the Annex to the directive[5].

An **adverse human rights impact** means an impact on persons resulting from[6]:

- An abuse of one of the human rights listed in the Annex[7]
- An abuse of a human right not listed in the Annex but enshrined in the human rights instruments[8] listed in the directive under certain conditions.

[1] Directive (EU) 2024/1760, as amended by the Directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, which is expected to be published in the Official Journal of the European Union in March 2026.

[2] Article 3(1)(g) CSDDD.

[3] Services and the end-of life treatment of products are not included in the downstream chain of activities.

[4] Article 3(1)(e) CSDDD.

[5] See page 6 for an overview of the environmental prohibitions and obligations covered by the directive.

[6] Article 3(1)(c) CSDDD.

[7] See page 15 for an overview of the rights and fundamental freedoms covered by the CSDDD.

[8] See page 6 for an overview of the human rights instruments covered by the CSDDD.

Which companies or groups are in scope and when?



European Union Member States will have until 26 July 2028 to transpose the requirements of the CSDDD into national law[9]. The directive will apply from 26 July 2029 to both EU companies and non-EU companies operating in the EU internal market[10]. The CSDDD's thresholds detailed below all apply both to (1) individual companies as well as to (2) the ultimate parent companies of groups that hit the thresholds on a consolidated basis in the last financial year.

The directive applies to[11]:

- EU companies exceeding 5,000 employees and €1.5bn net worldwide turnover, as well as non-EU companies generating more than €1.5bn net turnover within the EU.
- Companies with franchising or licencing agreements in the EU with royalties amounting to more than €75m and a net worldwide turnover of more than €275m.

As part of a review of the effectiveness of the directive to be conducted by the European Commission by 26 July 2031, the scope of the CSDDD will be evaluated.

Since establishing effective value chain due diligence and meaningful stakeholder engagement takes time, companies that have not yet implemented due diligence should consider familiarising themselves with existing international frameworks such as the UN Guiding Principles on Business and Human Rights (UNGPs), as well as the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. For further information on how to prepare, please see page 12 of this guide.

[9] Directive (EU) 2024/1760, as amended by Article 5 of the Directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, which is expected to be published in the Official Journal of the European Union in March 2026.
[10] With the exception of Article 16 (publicly communicating on due diligence), which shall apply for financial years starting on or after 1 January 2030.
[11] Article 2 CSDDD.

What are the requirements of the CSDDD?



Companies in scope of the CSDDD are required to conduct risk-based human rights and environmental due diligence.

Risk-based human rights and environmental due diligence

The CSDDD specifies actions companies in scope must take to establish a risk-based human rights and environmental due diligence system.

Policies

Companies must integrate due diligence into their **policies and enterprise risk management systems** and have in place a due diligence policy that is reviewed at least every two years.

Identification, assessment and prioritisation

Companies must **identify and assess actual or potential adverse human rights and environmental impacts in their own operations, those of their subsidiaries and in respect of direct and indirect business partners throughout their chains of activities**. Where the risk analysis covers business partners, companies must consider factors such as the business partners' operations, products and services; geography and context, law enforcement; industry specifics; and applicability of the CSDDD or similar legislation to the business partner.

Companies must first carry out a scoping exercise to identify general areas where adverse impacts are most likely to occur and be most severe. This exercise should be carried out based solely on reasonably available information.

In identified risk areas, in-depth assessments are required to comprehensively assess potential and actual impacts.

Information for this assessment may only be requested from business partners if it is necessary. For business partners with fewer than 5,000 employees, information may only be requested where it cannot reasonably be obtained by other means.

Companies should prioritise requesting information from the business partner or partners where adverse impacts are most likely to occur. If it is deemed that adverse impacts are equally likely to occur or equally severe in several areas, companies may prioritise assessing areas involving direct business partners.

Where it is not feasible to address all identified impacts at once, companies should prioritise impacts based on their severity and likelihood. This due diligence process may inform the company's materiality assessment in line with the European Sustainability Reporting Standards (ESRS) (see page 10 to learn more about how the CSDDD is linked to other regulations).

Prevention, mitigation, cessation and minimisation of adverse impacts

For prioritised impacts, companies must take measures to **prevent, mitigate, end or minimise their extent**. Where the company has caused or contributed to an adverse impact, it must provide **remediation**. If a business partner has caused the impact, the company may provide remediation[12] and may also use its influence with the business partner to encourage it to do so.

[12] 'Remediation' means restoration of the affected person or persons, communities or environment to a situation equivalent or as close as possible to the situation they would have been in had an actual adverse impact not occurred, in proportion to the company's implication in the adverse impact, including by financial or non-financial compensation provided by the company to a person or persons affected by the actual adverse impact and, where applicable, reimbursement of the costs incurred by public authorities for any necessary remedial measures.

If an impact in the chain of activities cannot be resolved, the directive provides for the suspension of a business relationship as a last resort, in line with the law governing relations with the business partner. Suspension should only occur after failed attempts to prevent and mitigate the identified adverse impacts, and shall include the adoption and implementation of an enhanced action plan for the specific impact identified, provided there is a reasonable expectation that those efforts will succeed. Where suspension of a business relationship occurs, the company must take steps to prevent or mitigate its impact.

Stakeholder engagement and complaints

The CSDDD requires companies to consult and establish channels to receive input that informs due diligence. Companies must conduct **meaningful stakeholder engagement** throughout parts of the due diligence process and engage credible experts where this is not possible. Such engagement should provide consulted stakeholders with relevant and comprehensive information and be ongoing to allow for genuine interaction and dialogue at the appropriate level (e.g. project or site level). Companies also need to identify barriers to engagement, ensure that stakeholders are free from retaliation and retribution, and pay attention to the needs of vulnerable stakeholders. Under Omnibus I, the definition of stakeholder was narrowed. It now includes employees of the respective company, its subsidiaries, and business partners, their union and employee representatives, as well as individuals and communities that could be directly affected by products, services, and business activities, and their representatives.

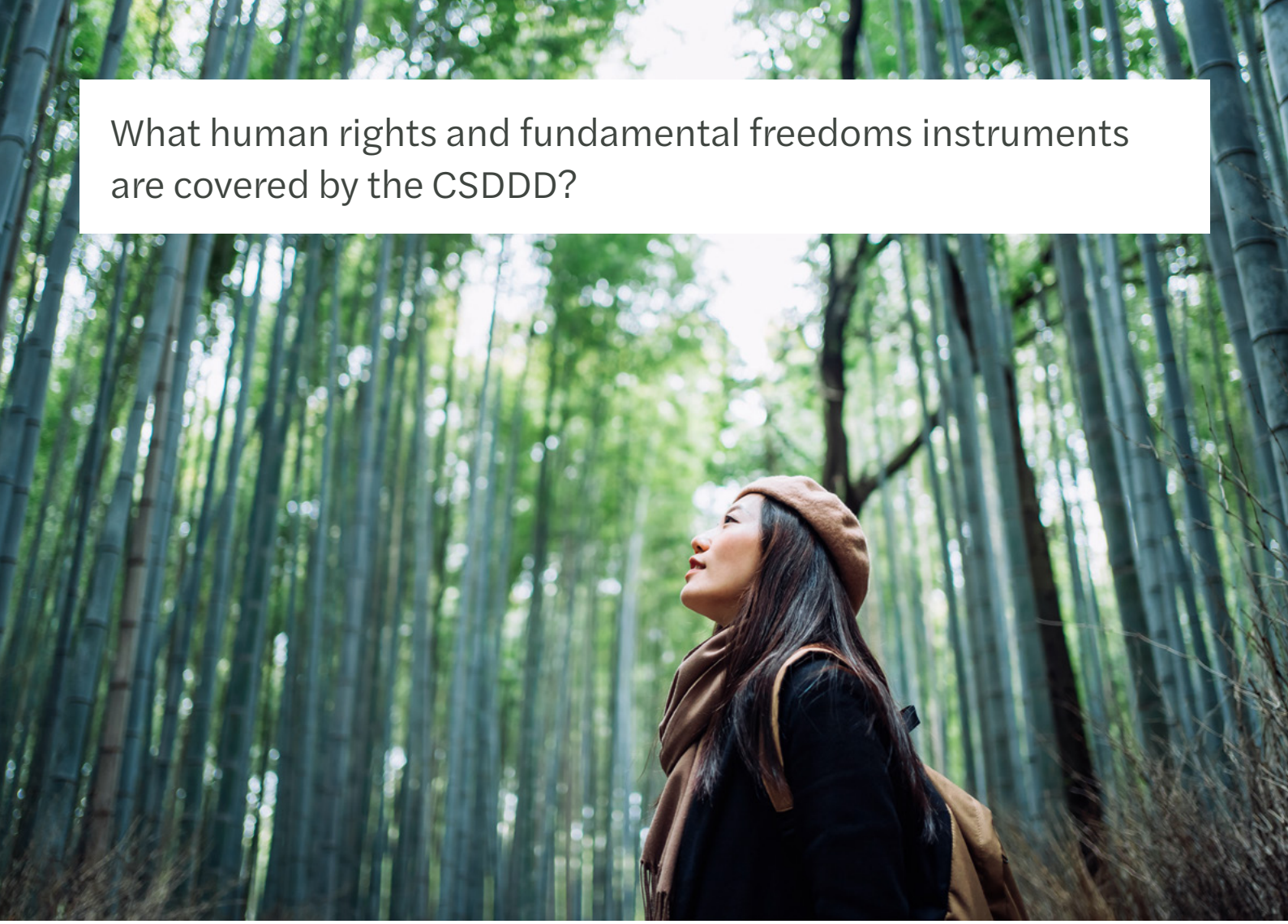
A **notification mechanism and complaints procedure** must also be established to ensure the company can receive legitimate concerns regarding actual or potential adverse impacts.

Monitoring and reporting

Companies must **assess the implementation** of their due diligence procedures and **monitor their adequacy and effectiveness**. Such assessments must take place at least every 5 years and whenever circumstances change. Companies must publish details of their due diligence activities annually, either under the CSRD or, for companies in scope of the CSDDD that are not in scope of the CSRD, through a standalone statement prepared in accordance with criteria to be established by the European Commission by 31 March 2029. Companies must retain documentation regarding actions taken to fulfil their due diligence obligations for at least five years.



What human rights and fundamental freedoms instruments are covered by the CSDDD?



The CSDDD makes explicit reference to the following human rights and fundamental freedoms instruments[13] :

- The International Covenant on Civil and Political Rights
- The International Covenant on Economic, Social and Cultural Rights
- The Convention on the Rights of the Child
- The International Labour Organization's core/fundamental conventions
  - Freedom of Association and Protection of the Right to Organise Convention
  - Right to Organise and Collective Bargaining Convention
  - Forced Labour Convention
  - Abolition of Forced Labour Convention
  - Minimum Age Convention
- Worst Forms of Child Labour Convention
- Equal Remuneration Convention
- Discrimination (Employment and Occupation) Convention

For a more detailed overview of the human rights and freedoms covered by the CSDDD, please see the table at the end of this guide.

[13] Annex I Part I Section 2 CSDDD.

What international conventions on environmental impacts are covered by the CSDDD?



Prohibition and obligations included in environmental instruments have been derived from the following international conventions[14]:

- Convention on Biological Diversity and its Cartagena Protocol and Nagoya Protocol
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
- Minamata Convention on Mercury
- Stockholm Convention on Persistent Organic Pollutants (POPs)
- Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade
- Montreal Protocol on substances that deplete the Ozone Layer to the Vienna Convention for the protection of the Ozone Layer
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal
- World Heritage Convention
- Ramsar Convention on Wetlands of International Importance especially as Waterfowl Habitat
- International Convention for the Prevention of Pollution from Ships, as amended by the Protocol of 1978
- United Nations Convention on the Law of the Sea (UNCLOS)

[14] Annex I Part II CSDDD.

What are the monitoring and sanctioning mechanisms to ensure compliance with the CSDDD?



Each Member State will appoint a supervisory authority to monitor compliance with the CSDDD. A European Network of Supervisory Authorities will be established, comprised of representatives from each supervisory authority.

Infringements will be penalised through "naming and shaming" and fines. Member States must set the maximum fine in implementing legislation, at a level not less than 3% of the company's global net turnover.

Companies may also be subject to civil liability pursuant to national law and may be liable to pay compensation to those affected if they fail to comply with due diligence obligations and, as a result of such failure to comply, cause damage to a natural or legal person.

How does the CSDDD relate to other EU regulations?



The European Green Deal

The European Green Deal is a package of policy initiatives and regulations that aims to set the EU on the path to a green transition with the objective to achieve climate neutrality by 2050. In the following section, we set out select European Green Deal regulations that are connected or complementary to the CSDDD.

Corporate Sustainability Reporting Directive (CSRD)[15]

The CSRD does not impose any rules of conduct. Instead, it focuses on transparency. The CSRD requires companies to conduct a materiality assessment and to report on their:

- material impacts, risks and opportunities in relation to environmental, social, and governance (ESG) issues in the company's own operations as well as along its upstream and downstream value chain,
- due diligence process if such a process has been implemented by the company,
- climate transition plan if such a plan has been adopted by the company.

Companies in scope of both CSDDD and CSRD will have to report on their due diligence progress annually as part of their sustainability statement prepared in accordance with the CSRD. The CSDDD due diligence process may inform the company's CSRD materiality assessment. However, while the CSDDD focuses on adverse human rights and environmental impacts, the CSRD materiality assessment also includes positive impacts as well as risks and opportunities for the company resulting from ESG issues. For further information on the CSRD, please consult our guide.

Forced Labour Regulation[16]

The primary goal of this regulation is to ensure that products produced wholly or partially with forced labour are neither sold nor exported from the EU. Under this regulation, authorities from Member States and the European Commission will investigate suspicious goods, supply chains, and manufacturers using a risk-based approach. If they determine that a product has been made with forced labour, it cannot be sold on the EU market (including online), and any such shipments will be stopped at the EU's borders. This applies to all products and components, regardless of where they come from—inside or outside the EU.

In responding to an investigation, companies are required to provide evidence of due diligence proving their products are free from forced labour. This aligns with CSDDD standards and underscores the importance of due diligence to meet multiple regulatory requirements. Although the Forced Labour Regulation does not impose new due diligence obligations beyond those already set by Union or national laws, businesses must still provide documentation for authorities.

The Union Network Against Forced Labour Products, established specifically for this purpose, is responsible for investigation and coordination. The regulation will be fully enforced starting 14 December 2027.

[15] Directive (EU) 2022/2464, as amended by Article 3 of the Directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, which is expected to be published in the Official Journal of the European Union in March 2026.

[16] Regulation (EU) 2024/3015 of the European Parliament and of the Council of 27 November 2024 on prohibiting products made with forced labour on the Union market and amending Directive (EU) 2019/1937.

EU Taxonomy Regulation[17]

Companies in scope of the CSRD will also have to include information in line with the EU Taxonomy Regulation in their sustainability statement (as part of the environmental section of the report). The Taxonomy Regulation contains a detailed catalogue of economic activities identified as substantially contributing to each of the EU's six environmental objectives. Companies will have to report the share of turnover, capital expenditures and operational expenditures stemming from taxonomy-eligible activities as well as taxonomy-aligned activities.

The criteria for taxonomy alignment consist of technical screening criteria for each eligible activity (criteria defining a substantial contribution to the relevant environmental objective, including "do no significant harm" (DNSH) criteria regarding the remaining five environmental objectives) as well as overarching minimum safeguards.

The minimum safeguards encompass minimum standards regarding human rights (including labour rights), corruption and bribery, taxes and fair competition. Companies are expected to have adequate due diligence and remedy procedures implemented to ensure alignment with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights, which links back to the CSDDD requirements.

The idea behind these criteria is to clarify what constitutes an environmentally sustainable activity in line with the EU's definitions and to prevent activities from being regarded sustainable if they harm the other environmental objectives, involve major violations of social principles and human and labour rights, or do not align with minimum standards of responsible business conduct.

EU Deforestation Regulation (EUDR)[18]

The regulation on deforestation-free products, replacing the EU Timber Regulation, aims to tackle deforestation and forest degradation caused by the expansion of agricultural land linked to the production of commodities such as cattle, wood, cocoa, soy, palm oil, coffee, rubber and some of their derived products. Under this regulation, any operator or trader who places any of these commodities (or products containing them) on the EU market or exports from it must be able to prove that the products do not originate from recently deforested land, have not contributed to forest degradation and were sourced legally (in line with relevant legislation of the country of production).

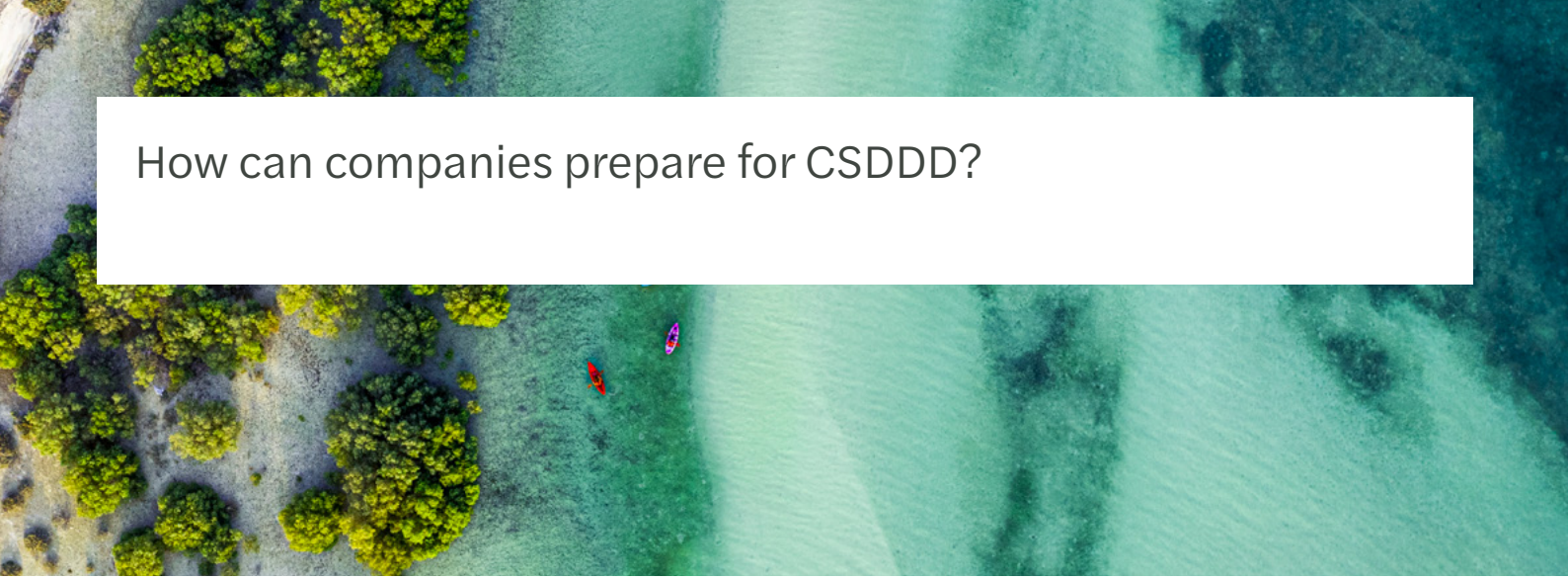
The legality requirement comprises:

- land use rights,
- environmental protection,
- forest-related rules,
- third party rights,
- labour rights,
- human rights protected under international law,
- the principle of free, prior and informed consent (FPIC) recognised in the UN Declaration on the Rights of Indigenous Peoples,
- tax, anti-corruption, trade and customs regulations.

This means that companies need to make sure that regulated products that they import, export, or trade within the EU are deforestation-free, fulfil the legality requirement and are covered by a due diligence statement. A due diligence process under the CSDDD will be able to inform the EUDR due diligence.

[17] Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088.

[18] Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 as amended by Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders.



How can companies prepare for CSDDD?

Companies within scope of CSDDD should familiarise themselves with its requirements and understand how these align with other non-financial due diligence and reporting obligations. Businesses already conducting due diligence in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct will be well prepared. Those not yet applying these frameworks should take steps to embed them into their systems and processes.

Practical steps companies can take now

Review existing processes

Companies should assess their current due diligence and risk management processes to identify gaps and opportunities for improvement. This includes integrating CSDDD requirements into existing compliance frameworks, supply chain management, purchasing processes and reporting structures. Leveraging established processes can accelerate implementation and reduce complexity. Importantly, these processes do more than meet regulatory obligations. They can significantly enhance supply chain resilience.

By embedding robust due diligence practices, businesses gain the ability to identify and mitigate risks early, reducing exposure to disruptions caused e.g. by climate change or breaches of environmental or social standards. Such disruptions not only threaten operational continuity but can also damage reputation and limit access to capital markets. CSDDD can thus contribute to building more resilient supply chains as part of a comprehensive risk management approach.

Moreover, transparency in supply chains and product-related information is increasingly a prerequisite for market access and competitive positioning. Strengthening due diligence processes under CSDDD therefore supports both compliance and strategic objectives.

Reach out to business partners

Companies should proactively engage with their suppliers and business partners to identify capacity gaps and support improvements that enhance resilience. This may include enabling access to training, capacity-building programs, or upgrading management systems.

Starting these collaborative efforts early provides time to address vulnerabilities before the directive takes effect. Strong partnerships not only help meet regulatory obligations but also improve transparency, reduce the risk of disruptions, and safeguard long-term business continuity in an increasingly complex global environment.

Review approach to stakeholder engagement

Stakeholder engagement is a critical tool for effective due diligence, both in identifying adverse impacts and developing actions to mitigate or provide remediation where impacts occur. As such, companies should review their current approach to such engagement in light of the directive to ensure they can conduct meaningful engagement with affected stakeholders. Where the company does not have the expertise or access to engage meaningfully with affected stakeholders, they should seek the support of credible experts to identify actual and potential impacts.

What about companies that are not in the scope of the CSDDD?



Due to the thresholds defined in the directive (see page 4), only a small number of companies are covered by the CSDDD. However, many companies will be indirectly affected by the regulation in the near future as they are part of different chains of activities.

Companies will be required to provide information when needed

Companies outside the CSDDD's scope will need to be ready to respond to the information and data requests by larger, in-scope business partners and other stakeholders regarding human rights and environmental impacts in their operations and value chain. These requests could concern identified risks within their own operations or those within their downstream suppliers.

Companies could benefit from implementing due diligence in line with the CSDDD

In addition to fulfilling the requirements of their stakeholders, companies outside the scope of the CSDDD could also generate business benefits from preparing for CSDDD requirements:

Improve internal processes and sustainability performance

By having effective and integrated risk management that includes ESG criteria, companies may be able to evaluate their internal processes and business relationships with foresight. Increased transparency and a broader view of risk enable companies to identify potential risks and their impact at an early stage and to address them proactively. As a result, the improvement in sustainability performance and the mitigation of sustainability-related financial risks could contribute to long-term business success.

Prevent of double efforts through synergies

Even if companies do not fall under the CSDDD itself but are affected by other regulations such as the CSRD or EU taxonomy, it may be worth developing an integrated due diligence approach. By understanding the connections between different regulations, companies may be able to set up cross-cutting processes within different departments and mitigate duplication of effort. Having a due diligence process could also help companies with some parts of the CSRD reporting.

Create a competitive advantage

Having a deep knowledge and understanding of their own value chain may help companies fulfil the requirements of investors, banks and customers who are increasingly demanding responsible behaviour. This may strengthen their competitive advantage.



How Forvis Mazars can help

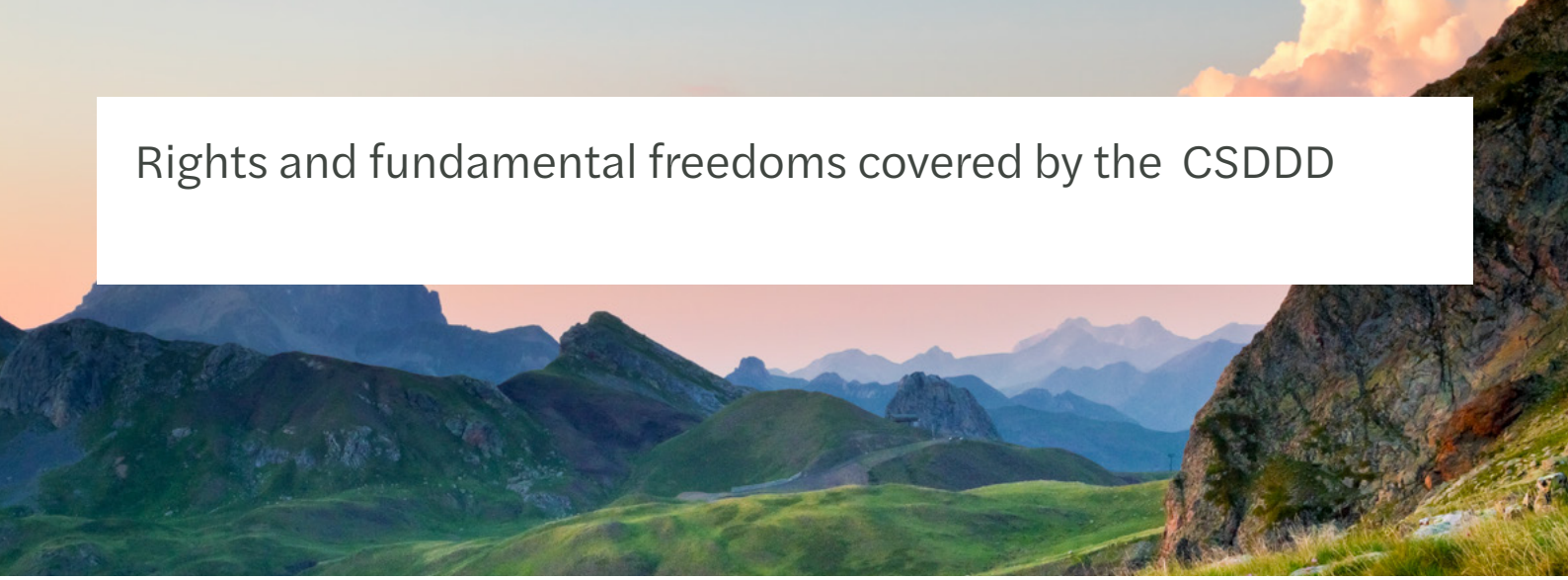
If your company is in scope of the CSDDD, our human rights and sustainability experts at Forvis Mazars can support you with:

- Integrating human rights and environmental due diligence policies into your risk management system
- Understanding adverse human rights and environmental impacts in your chain of activities and prioritising those impacts based on severity and likelihood of occurrence
- Establishing meaningful stakeholder engagement in line with the CSDDD requirements
- Developing workshops with business partners within your chain of activities and supporting them to comply with expectations
- Understanding how you can meaningfully integrate your due diligence and reporting obligations stemming from different ESG regulations
- Setting up suitable governance structures and audit-ready documentation

If your company is not directly in scope of the CSDDD but is likely to face requests for information or new contractual requirements from larger business partners that are in scope, Forvis Mazars can support you with:

- Understanding and prioritising adverse human rights and environmental impacts in your core business and along your value chain
- Prioritising those impacts following a risk-based approach
- Setting up systems and processes to collect and update information required by your business partners and to respond to your partners in a structured and efficient manner
- Setting up suitable governance structures and audit-ready documentation

Rights and fundamental freedoms covered by the CSDDD



Aspect	Instrument referred to in the CSDDD
The right to life	Article 6(1) of the International Covenant on Civil and Political Rights
The prohibition of torture, cruel, inhuman or degrading treatment	Article 7 of the International Covenant on Civil and Political Rights
The right to liberty and security	Article 9(1) of the International Covenant on Civil and Political Rights
The prohibition of arbitrary or unlawful interference with a person's privacy, family, home or correspondence and unlawful attacks on their honour or reputation	Article 17 of the International Covenant on Civil and Political Rights
The prohibition of interference with the freedom of thought, conscience and religion	Article 18 of the International Covenant on Civil and Political Rights
The right to enjoy just and favourable conditions of work, including a fair wage and an adequate living wage for employed workers and an adequate living income for self-employed workers and smallholders, a decent living, safe and healthy working conditions and reasonable limitation of working hours	Article 7 and 11 of the International Covenant on Economic, Social and Cultural Rights
The prohibition to restrict workers' access to adequate housing, if the workforce is housed in accommodation provided by the company, and to restrict workers' access to adequate food, clothing, and water and sanitation in the workplace	Article 11 of the International Covenant on Economic, Social and Cultural Rights
The right of the child to the highest attainable standard of health, to education, to an adequate standard of living, to be protected from economic exploitation and from performing any work that is likely to be hazardous or to be harmful to the child's [...] development	Articles 24, 27, 32, 34, 35 of the Convention on the Rights of the Child
The prohibition of the employment of a child under the age at which compulsory schooling is completed and, in any case, the age of 15 years, except where the law of the place of employment so provides.	Article 2(4) of the international Labour Organization Minimum Age Convention

Aspect	Instrument referred to in the CSDDD
The prohibition of the worst forms of child labour	International Labour Organization Worst Forms of Child Labour Convention
The prohibition of forced or compulsory labour, which means all work or service that is exacted from any person under the menace of any penalty and for which the said person has not offered himself or herself voluntarily.	Article 2(1) of the International Labour Organization Forced Labour Convention. This does not include work that complies with Article 2(2) of International Labour Organization Forced Labour Convention or with Article 8(3)(b) and (c) of the International Covenant on Civil and Political Rights
The prohibition of all forms of slavery and slave-trade, including practices akin to slavery, serfdom or other forms of domination or oppression in the workplace	Article 8 of the International Covenant on Civil and Political Rights
The right to freedom of association, assembly, the rights to organise and collective bargaining	Articles 21 and 22 of the International Covenant on Civil and Political Rights, Article 8 of the International Covenant on Economic, Social and Cultural Rights, the International Labour Organization Freedom of Association and Protection of the Right to Organise Convention, the International Labour Organization Right to Organise and Collective Bargaining Convention
The prohibition of unequal treatment in employment, unless this is justified by the requirements of the employment. This includes, in particular: • The payment of unequal remuneration for work of equal value • The discrimination on grounds of national extraction or social origin, race, colour, sex, religion, political opinion	Articles 2 and 3 of the International Labour Organisation Equal Remuneration Convention, Articles 1 and 2 of the International Labour Organisation Discrimination (Employment and Occupation) Convention, Article 7 of the International Covenant on Economic, Social and Cultural Rights
The prohibition of causing any measurable environmental degradation, such as harmful soil change, water or air pollution, harmful emissions, excessive water consumption, degradation of land, or other impact on natural resources, such as deforestation.	Article 6(1) of the International Covenant on Civil and Political Rights and Articles 11 and 12 of the International Covenant on Economic, Social and Cultural Rights
The rights of individuals, groups and communities to lands and resources and to not be deprived of means of subsistence	Article 1 and 27 of the International Covenant on Civil and Political Rights and Article 1, 2 and 11 of the International Covenant on Economic, Social and Cultural Rights

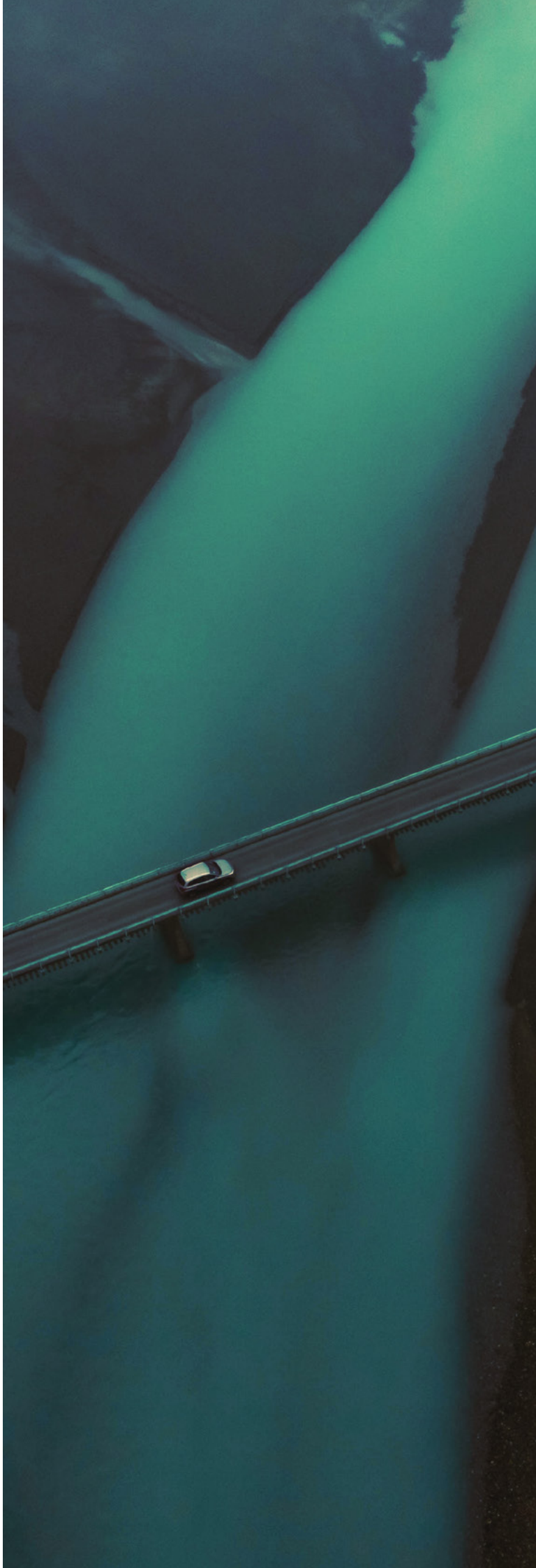
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