

EN

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Answer given by Mr McGrath
on behalf of the European Commission
(6.2.2026)

In its proposal COM(2025) 81 final¹, which also amended Directive (EU) 2024/1760 (Corporate Sustainability Due Diligence Directive – CSDDD)², the Commission aimed at retaining the Directive’s core elements and upholding its objectives, and defended its proposal during the interinstitutional negotiations of the Omnibus I. The final text of the CSDDD reflects the agreement reached by the co-legislators. It preserves the due diligence obligation for large companies to address adverse human rights and environmental impacts globally – within their operations, those of their subsidiaries, and across their chains of activities.

Compliance with the CSDDD will be subject to public enforcement by Member States, which shall designate independent supervisory authorities with adequate investigatory and enforcement powers. The Commission will set up a European Network of Supervisory Authorities to ensure coordination and cooperation at EU level. The Directive provides for victims’ right to full compensation, as well as measures to facilitate access to justice.

The CSDDD stresses the importance of safeguarding activists and whistle-blowers. This includes ensuring that engagement processes are free from retaliation and retribution, with an emphasis on maintaining confidentiality and anonymity. Safeguards are also provided where these persons submit substantiated concerns to supervisory authorities or file complaints (or notifications) directly with companies. Further protection is granted under Directive (EU) 2019/1937³, which also covers the reporting of breaches of national laws transposing the CSDDD.

While the CSDDD – following its amendment – will start to apply in July 2029, some Member States, such as France, already have national laws on sustainability due diligence in place.

¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025PC0081>.

² <http://data.europa.eu/eli/dir/2024/1760/oj>.

³ <https://eur-lex.europa.eu/eli/dir/2019/1937/oj>.