The 24 undersigned directors of European non-profit organisations and coalitions
Represented by Pauline Bricault, campaign manager at BLOOM

Ms Ursula Von Der Leyen,
President of the European Commission
Mr Michael McGrath,
EU Commissioner for Democracy, Justice, The Rule of Law and Consumer Protection
EU Commission
Rue de la Loi 200
1049 Bruxelles
Belgique

Paris, 28th of September 2026

Subject: The CSDDD guidelines must deliver for human rights and the environment

Dear President von der Leyen,

Dear Commissioner McGrath,

We, the undersigned civil society organisations, are writing to express our serious concerns regarding the European Commission's approach to the public consultation on the guidelines for the Corporate Sustainability Due Diligence Directive (CSDDD), which closed in August 2026.

This consultation took place at a critical moment for Europe. Indeed, the summer of 2026 has been marked by record-breaking temperatures, repeated heatwaves, unprecedented marine heat stress, droughts, and devastating wildfires across the continent. **Europe remains the fastest-warming continent on Earth.**[1]

Against this backdrop**, the effective implementation of the CSDDD** should not be merely a regulatory or a "tick-the-box" exercise. It **is a crucial tool for** addressing adverse human rights and environmental impacts throughout global value chains and **accelerating the transformation of our economy** required to meet our collective climate objectives.

The European Union has a particular responsibility to act. In its Advisory Opinion of 23 July 2025, the International Court of Justice reaffirmed that States have legal obligations to protect the climate system, prevent significant environmental harm and adopt effective measures to address greenhouse gas emissions in accordance with their international commitments.

In this context, while our organisations fully support the Commission's consultation of stakeholders on the forthcoming Guidelines – and have directly or indirectly contributed to it[2] –, **we were deeply disappointed by the wording that this consultation ultimately took**. The overwhelming focus on

[1] European Commission Directorate-General for Defense Industry and Space, 2026, *Europe's warming accelerates beyond global trend, new Copernicus data shows*, accessible here.

[2] See, in particular, the contribution made on behalf of the French coalition *Forum citoyen pour la justice économique* (FCJE), submitted by CCFD-Terre Solidaire.

cost-effectiveness, simplification and burden reduction gave the impression that **the exercise was primarily designed to identify ways of reducing obligations on companies, rather than to explore how the Directive can best achieve its core purpose**: preventing and addressing harm to people, the environment and ultimately the climate. It further put forward formal approaches and procedural measures, such as audits, labels and certifications, that have already proven ineffective and risk turning the Directive into a tick-box exercise, without looking for broader solutions, innovative mechanisms and eventually the evolution of business models. Finally, the business-orientation of the questions made it difficult for civil society organisations and other stakeholders to contribute appropriately.

The broader institutional context can only reinforce these concerns. In November 2025, the European Ombudswoman found maladministration in the Commission's preparation of the Omnibus I package.[3] On 23 June 2026, she decided to maintain scrutiny of the Commission's handling of the Omnibus process, concluding that the measures put forward had not sufficiently addressed concerns regarding transparency, inclusiveness and evidence-based law-making.[4]

We are equally concerned by the renewed pressure exerted by the United States administration to weaken the implementation of the CSDDD and the CSRD,[5] and the lack of credible and reassuring elements put forward by the Commission to protect our European legislation from foreign interference. We call on the European Commission and EU Member States to resist external pressure exerted through diplomatic channels, trade negotiations, or lobbying by foreign public and private actors aimed at weakening, delaying, or diluting the CSDDD and CSRD. The European Union's legislative sovereignty must not be subject to negotiation with third countries.

We therefore call on the Commission to ensure that the forthcoming CSDDD Guidelines fully reflect the objectives and spirit of the Directive, place the prevention and remediation of adverse human rights and environmental impacts at their core, align due diligence requirements with the EU's climate commitments, and meaningfully reflect the perspectives of workers, affected communities, trade unions and civil society organisations. Against the backdrop of institutional concerns, **we further call on the Commission to publish all responses received in the CSDDD Guidelines consultation**, as transparency is a basic precondition for public accountability and trust in EU regulatory processes.

Finally, we urge the Commission to develop guidelines that are rights-holders centered and impact-oriented. They should emphasise the importance of meaningful, safe and ongoing engagement with affected and potentially affected stakeholders throughout the identification, prevention, mitigation and remediation of adverse impacts. Furthermore, the guidelines should

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[3] European Ombudsman, 2025, *Ombudsman finds maladministration in how Commission prepared urgent legislative proposals*, accessible here.

[4] European Ombudsman, 2026, *Decision on the European Commission's compliance with its 'Better Regulation' rules and other procedural requirements in preparing legislative proposals that it considered to be urgent (983/2025/MIK - the "Omnibus" case, 2031/2024/VB - the "migration" case, and 1379/2024/MIK - the "CAP" case),* accessible here.

[5] U.S. Government Administration, August 2026, *U.S. Government Comments on the Corporate Sustainability Due Diligence Directive Guidelines (CSDDD)*, accessible here.

focus on achieving tangible outcomes rather than procedural compliance to respect the real objective of this Directive which is to prevent human and environmental damages.

The climate crisis is no longer a future threat. It is a present reality. **Ambitious corporate due diligence is not optional: it is an essential component of the economic transformation needed to** protect human rights, preserve the environment and **secure a liveable future**.

Yours sincerely,

Amaya Acero, Coordinator, Plataforma por Empresas Responsables (Spain)

Swann Bommier, Advocacy Director, BLOOM (France)

Giuseppe Cioffo, International Coordinator, Clean Clothes Campaign International Office (Netherlands)

Sandra Cossard, Executive Director, Sherpa (France)

Gaëlle Dusepulchre, Deputy Director, Business, Human Rights and Environment, FIDH (France)

Heike Drillisch, Coordinator, CorA-Network for Corporate Accountability (Germany)

Seán Farrell, CEO, Trócaire (Ireland)

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Gabriel Malek, Co-President, Amis de la Terre / Friends of the Earth France (France)

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Bettina Rosenberger, Director, NeSoVe (Austria)

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Arnaud Zacharie, Secretary General, CNCD-11.11.11 (Belgium)

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