Global Witness

Rights holders' handbook

The Corporate Sustainability Due Diligence Directive (CSDDD)

A guide to using EU legislation to address human rights abuses and environmental harm

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The EU Corporate Sustainability Due Diligence Directive (CSDDD) is a human rights and environmental due diligence law for large companies operating in the EU. It was significantly amended through the 2025 Omnibus reforms. At the same time, the revised CSDDD continues to establish obligations for certain large companies in the EU market.

This handbook is intended for people whose rights have been affected by companies covered by the CSDDD – later referred to as "rights holders". It is also intended for those interested in understanding how the revised CSDDD may affect efforts to prevent and address corporate human rights abuses and environmental harm.

It provides a short introduction to the key elements of the revised CSDDD, including the companies covered by the law, the harms it addresses, stakeholder engagement, complaints mechanisms, civil liability and climate-related provisions.

The handbook is intended as an introductory resource and does not provide legal advice. Readers seeking more detailed analysis are encouraged to consult the resources listed in the "Further reading" section.

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Who is a rights holder?

A rights holder in the context of this handbook is an individual or group that holds specific rights in relation to the duties of companies within the scope of the CSDDD.

This includes individuals and communities whose human rights may be directly affected by the activities of a company covered by the CSDDD, or activities of the company's upstream partners related to its goods or services, or activities of the company's downstream partners carried out for or on behalf of it.

You do not have to be an EU citizen or located in the EU to be a rights holder.

Examples of rights holders include:

- Affected communities, Indigenous groups, human rights and environmental defenders
- Civil society organisations, community-based organisations, non-governmental organisations
- Affected individuals who are not associated with an organisation
- The employees of companies, the employees of its subsidiaries and partners, trade unions and workers' representatives

What is the CSDDD?

The Corporate Sustainability Due Diligence Directive (CSDDD) (Directive 2024/1760) is an EU law that requires certain large companies to identify and address adverse impacts on people and the environment linked to their activities, those of their business partners and their chain of activities.

When will the revised CSDDD apply?

The revised CSDDD follows a phased implementation timetable:

- 18 March 2026: The revised CSDDD entered into force in the EU
- By 26 July 2028: EU Member States must adopt and publish the Directive into national law
- From 26 July 2029: Companies covered by the revised Directive are generally required to comply with the national laws adopted

- By 26 July 2031, the EU Commission shall submit a report for a review of the CSDDD to EU co-legislators

To find out which companies are in scope of the CSDDD, you can consult this Database **created by SOMO and Global Witness:** https://www.somo.nl/csddd-datahub/#look-for-company

Which companies are covered?

The revised CSDDD applies to:

- EU companies with more than 5,000 employees and more than €1.5 billion in net worldwide turnover; and
- Non-EU companies generating more than €1.5 billion in net turnover within the EU.

Many companies that were originally expected to be covered are no longer within the scope. However, companies outside the scope may still be affected indirectly through business relationships with companies that are covered.

What are companies' core due diligence duties?

The CSDDD establishes a common framework for human rights and environmental due diligence and sets out a number of obligations for covered companies. The core due diligence process includes identifying, assessing and addressing adverse human rights and environmental impacts.

The duties described below are set out in Articles 8-12 of the CSDDD. Some aspects of their implementation will depend on national laws adopted by EU Member States.

- **Identify and assess harms (Article 8)** Companies must identify and assess actual and potential adverse impacts on human rights and the environment of their own operation, those of their business partners and chains of activities. This process should be risk-based and informed by engagement with relevant stakeholders.
- **Prioritise the most severe harms (Article 9)** Where it is not possible to address all identified impacts at the same time, companies may prioritise action based on the severity and likelihood of the harm. The most severe risks should be addressed first.
- **Prevent, mitigate and address harms (Articles 10 and 11)** Companies must take appropriate measures to prevent or mitigate potential adverse impacts and to bring actual adverse impacts to an end or minimise their extent. Where appropriate, companies may also suspend certain business relationships if adverse impacts cannot be adequately prevented or addressed through other measures.

- **Provide remediation (Article 12)** Where a company has caused or jointly contributed to an adverse impact, it must provide remediation. Remediation may include financial or non-financial measures aimed at restoring affected individuals or communities to a position as close as possible to the one they would have been in had the harm not occurred.

Other obligations, such as stakeholder engagement (Article 13), complaints mechanisms (Article 14), monitoring the effectiveness of their due diligence measures (Article 15), and reporting (Article 16) are addressed separately in this handbook.

What harms are covered?

The CSDDD covers human rights and environmental harms listed in Annex I of the Directive.

Annex I is based on internationally recognised human rights and environmental standards and identifies the harms that companies must take into account when carrying out due diligence.

Examples include:

- Forced labour and child labour
- Discrimination and violations of workers' rights
- Unlawful displacement of communities
- Violations of the rights of indigenous peoples
- Harmful pollution of air, water or soil
- Damage to biodiversity and ecosystems
- Harms linked to hazardous substances and waste

The list in Annex I is detailed and should be consulted directly for a full understanding of the impacts covered.

How should companies engage with rights holders and other stakeholders?

Companies are required (Article 13) to engage effectively with stakeholders (including rights holders) at relevant stages of the due diligence process.

This includes engagement when companies identify and assess harms, develop measures to prevent or address impacts, as well as when they provide remediation.

For additional guidance on effective stakeholder engagement and implementation, see the Danish Institute for Human Rights guide on the CSDDD: https://www.humanrights.dk/files/media/document/DIHR_CSDDD_Guide_digital_May2026.pdf

What can rights holders do when harm occurs?

The CSDDD requires companies to establish a notification and complaints mechanism through which stakeholders can raise concerns about actual or potential adverse impacts.

Affected individuals, communities and organisations representing their interests can use these mechanisms to bring information about harms to a company's attention and seek action.

Civil society organisations (CSOs) have expressed concern that the 2025 Omnibus changes may make it more difficult for affected people and communities to hold companies accountable and obtain remedies through court. Global Witness plans to keep up the pressure on the Commission for reinstating these provisions when the CSDDD is reviewed.

At the same time, the Directive continues to require Member States to provide rules on civil liability. This means that the Directive mandates that companies can be brought before a court in an EU Member State if they fail to fulfil their obligations under the CSDDD. The country that has jurisdiction over a company's compliance will depend on the company in question:

- If the company **has a registered office in an EU country**, the courts of that country will have jurisdiction.
- If the company **does not have a branch in the EU**, the courts of the EU country in which the company generated the highest net turnover during [the preceding financial year] will have jurisdiction.
- If the company has **multiple branches in the EU**, the courts of the EU country in which the company generated the highest net turnover during [the preceding financial year] will have jurisdiction.

How civil liability rules are implemented in practice will depend on national transposition (i.e. how the rules are adopted into the laws of individual EU Member States) and will be critical in determining how accessible and effective judicial remedies are in practice.

For additional guidance on what CSOs can do during the transposition process, see the ECCJ's CSDDD Transposition Guide: https://corporatejustice.org/wp-content/uploads/2026/09/08-ECCJ-Transposition-guide-rhr.pdf

How should rights holders collect evidence of harm?

If harm occurs, a strong body of evidence will support the case for companies to address them and provide remediation, whether through stakeholder engagement, complaints procedures or civil liability claims.

Civil liability claimants will need to provide evidence of:

- The harm in question
- The company's negligence or intentional failure to comply with the CSDDD obligations
- The causation between the non-compliance and the harm

Rights holders should try to collect as much evidence as possible, and from as early as possible. Here are some general tips for evidence collection:

- Keep a detailed record of events, with dates and times.
- Make digital and physical copies and keep them in a safe place.
- Try to ensure you have evidence of what happened before, during, and after the company's activities, ideally showing causation between actions and the resulting harm.
- Utilise community monitoring systems or set them up.
    - See the "Community monitoring and evidence collection resources" section at the end of this handbook.
- Avoid putting yourself or others at risk while collecting evidence.

Evidence could include:

- **Documentation:** Letters, contracts, payslips, medical records, financial records, policies or correspondence with companies, phone logs. Handwritten notes and electronic communications such as social media messages, texts and emails also count.
    - Keep a record of events as they unfold. You could record events via handwritten notes, voice recordings, videos, WhatsApp messages or a spreadsheet.
- **Biological evidence and physical items:** Soil, plant and water samples, scientific data and measurements (e.g. of water temperatures, air quality, wildlife numbers, pollution levels), evidence of human health impacts.
- **Images and recordings:** GPS or satellite images, photographs, voice recordings, videos, CCTV footage.
    - Try to collect both wide shots and close-up images and include company logos or vehicle registration numbers if safe to do so. Try to capture the cause and consequences.

- **Testimony:** Witness statements from people affected by harm, expert testimonies, contact details. Testimonies may be written or you may have audio or video recordings.
  - Keep "do no harm" and consent principles in mind when you are collecting testimonies as evidence. For more guidance, including on "do no harm" principles, see these guidelines on documenting international crimes and human rights violations: https://www.eurojust.europa.eu/publication/documenting-international-crimes-and-human-rights-violations

Further reading

ClientEarth and Frank Bold, February 2026, Sustainability Due Diligence after the Omnibus: Legal Implications for the CSDDD. Available at: https://www.clientearth.org/media/rpfkpapv/client-earth-legal-analysis_v3.pdf

Corporate sustainability due diligence - European Commission. Available at: https://commission.europa.eu/topics/business-and-industry/doing-business-eu/sustainability-due-diligence-responsible-business/corporate-sustainability-due-diligence_en

Danish Institute for Human Rights, 2026, Making the Corporate Sustainability Due Diligence Directive Work for People: Guidance for effective transposition and implementation. Available at: https://www.humanrights.dk/files/media/document/DIHR_CSDDD_Guide_digital_May 2026.pdf

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Eurojust, September 2022, Documenting International Crimes and Human Rights Violations for Criminal Accountability Purposes: Guidelines for Civil Society Organisations. Available at: https://www.eurojust.europa.eu/publication/documenting-international-crimes-and-human-rights-violations

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European Coalition for Corporate Justice (ECCJ), September 2026, Turning the CSDDD into Action: a Guide for National Transposition. Available at: https://corporatejustice.org/publications/transposition-guide-csddd/

Global Witness, February 2026, What happened to the CSDDD? EU law survives corporate pushback, but only just. Available at: https://globalwitness.org/en/campaigns/corporate-accountability/what-happened-to-the-csddd-eu-law-survives-corporate-pushback/

Global Witness, April 2026, Updated Datahub reveals which companies are covered by the EU's CSDDD post-Omnibus. Available at: https://globalwitness.org/en/campaigns/corporate-accountability/updated-datahub-reveals-which-companies-are-covered-by-the-eus-csddd-post-omnibus/

SOMO, CSDDD Datahub.
Available at: https://www.somo.nl/csddd-datahub/#look-for-company

Community monitoring and evidence collection resources

Grassroots Justice Network, 24 August 2026, Movement Call: Community Monitoring in Mining: Turning Local Evidence into Action. Available at: https://www.youtube.com/watch?v=u-jGJYO4Mk4

Wapichan Monitoring Program, September 2018, Wapichan Environmental Monitoring Report. Available at: http://wapichanao.communitylands.org/1548691773093-wapichan-environmental-monitoring-report-2018-v2.pdf

Open Global Rights, December 2022, Participatory baseline water study improves scientific data and strengthens community power. Available at: https://www.openglobalrights.org/participatory-water-study-improves-data-community-power-haiti/