



**Delivering an EU-wide standard on responsible business:  
a joint call from business, trade unions and civil society organisations**

*Monday 11 December*

On Wednesday, 13th December, the European Union’s co-legislators have a historic opportunity to set a common European standard for responsible business conduct and pave the way for a cross-sectoral and EU-wide level playing field for sustainability due diligence through the Corporate Sustainability Due Diligence Directive (CS3D).

This multistakeholder statement comes at the end of a four year long legislative process throughout which businesses, industry associations, trade unions, civil society organisations, and a wide variety of stakeholder groups have engaged with policymakers to inform the discussions. While we hold diverging views on certain aspects of the law, we are aligned in recognising the necessity of a common EU wide legal framework, as part of a smart and coherent mix of policy and legislative measures.

**We therefore urge the co-legislators to reach a political agreement in view of adopting the final version of the law.**

Balancing the need for ambitious standards with the effectiveness and efficiency of the law is complex. We commend the co-legislators' efforts in current negotiations to ensure that the CS3D follows a risk-based approach and builds on existing globally recognised due diligence standards, such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business conduct, which in turn build on internationally recognised instruments such as the Declaration on Fundamental Principles and Rights at Work of the ILO, as well as its fundamental conventions. Key elements of this risk-based approach include the recognition of different modes of involvement with adverse impacts and allowing companies to prioritise the most severe and likely ones. We consider CSRD-aligned climate transition plans a relevant element of this Directive.

It is important that the Directive integrates stakeholder engagement as a critical component of effective due diligence, recognises the role of trade unions and worker representatives, and promotes effective collaboration between companies, including in the context of industry and multistakeholder initiatives.

The Directive aims to harmonise requirements for companies to carry out due diligence in their own operations, subsidiaries and value chains, thereby ensuring an EU-wide level playing field and avoiding market fragmentation. This common standard should be effectively enforced, recognising the need for a balanced combination of administrative enforcement and civil liability, as well as access to justice measures.

The CS3D should mark the beginning of delivering better outcomes for people and the planet at scale, and in doing so be a key component of a common and future-fit European framework for a resilient economy. Businesses, industry associations, trade unions and civil society organisations look forward to the final outcome of the negotiations. We stand ready to implement the requirements and will remain engaged in policy discussions on mandatory sustainability due diligence in the years to come.

# Undersigning businesses, trade unions and CSOs

## Business associations and multistakeholder initiatives

- AIM
- Amfori
- Ethical Trading Initiative
- European Cocoa Association
- European Semiconductor Industry Association (ESIA)
- Fair Labour Association
- Fair Wear Foundation
- FoodDrinkEurope
- Global Network Initiative
- Investor Alliance for Human Rights
- Responsible Business Alliance

## Companies

- ABN AMRO
- ALDI SÜD
- A.P. Moller - Maersk
- ANG Group
- Arvid Nordquist
- Bestseller
- Ericsson
- GEA
- Greenfood
- Hapag-Lloyd
- IKEA (Inter IKEA Group and Ingka Group)
- Litex Promo
- L'Oreal
- Novo Nordisk
- Scania
- TKE
- Tony's Chocolonely
- Unilever

## Trade Unions

- EFBWW
- EFFAT
- EPSU
- ETF
- ETUC
- IndustriALL Europa
- UNI Europa

## Civil Society Organisations

- Anti-Slavery International
- Business & Human Rights Resource Centre
- Fair Trade Advocacy Office
- Fairtrade International
- Frank Bold
- Global Witness
- International Cocoa Initiative
- Polish Institute for Human Rights and Business
- Rainforest Alliance
- ShareAction
- Solidaridad
- VOICE
- World Benchmarking Alliance
- World Fair Trade Organization - Europe
- WWF EU