Corporate Sustainability Due Diligence Directive (CS3D): guidelines

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Public consultation on guidelines supporting implementation of the EU's Corporate Sustainability Due Diligence Directive

Corporate sustainability due diligence – development of guidelines

Update

The European Commission is developing guidelines that will help operators and authorities to implement the Corporate Sustainability Due Diligence Directive (CS3D, Directive 2024/1760). The Commission is seeking input on these guidelines through an online questionnaire.

The CS3D requires large companies active in the European Union (EU) to undertake "due diligence", that is to identify, prevent, and bring to an end any adverse impacts on human rights and the environment that arise from their operations. The guidelines, due to be published in the first quarter of 2027, aim to provide practical orientation to these companies on how to report.

What is changing?

The European Commission has launched a public consultation on the development of guidelines that will help companies to report on their due diligence activities as required by the Corporate Sustainability Due Diligence Directive (CS3D, Directive 2024/1760).

Affected companies will be required to report on due diligence from 2030. See Corporate Sustainability Reporting Directive (CSRD).

Interested stakeholders can provide their views through an online questionnaire.

The target respondents to this consultation include:

- large companies operating in the EU (including non-EU based companies) who have an obligation to report under the CS3D
- small companies that are suppliers to these companies
- business associations
- non-governmental organisations (NGOs) and civil society organisations (CSOs) focused on human rights, labour rights, and environmental protection

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- academic and research institutions active on corporate sustainability, due diligence practices, human rights, and the environment
- trade unions and workers' representatives, in particular those with experience in the practical implications of sustainability due diligence processes
- EU national and local authorities responsible for the enforcement of the CS3D
- financial sector entities that have an interest in sustainability due diligence
- EU and non-EU citizens who wish to contribute their views on corporate responsibilities and practices.

Why?

The European Commission is collecting feedback from stakeholders that will help them to draft guidelines on the implementation of the CS3D.

These guidelines intend to provide practical orientation to companies performing due diligence, to EU enforcement authorities, and to value chain operators regarding their reporting obligations and rights.

Timeline

The guidelines are expected in the first quarter of 2027.

What are the major implications for exporting countries?

Companies with due diligence obligations are expected to engage with their non-EU suppliers (exporters, processors, producers) to assess the impacts of their operations. Suppliers should be prepared to provide information on human rights and environmental impacts to help reassure business partners that there are no adverse impacts. However, there are limits on the information that large companies can demand from smaller suppliers (see Voluntary sustainability reporting standards for use by smaller companies).

Recommended Actions

All interested stakeholders are invited to give feedback via the European Commission's Have your say platform until **14 August 2026**.

Stakeholders wishing to respond must be registered. Those who do not already have an account will first need to Create an EU login account, then register their organisation on the

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EU Transparency register.

Sources

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