

# **Corporate Influence on the CSDDD. Who Lobbied the EU on Human Rights Due Diligence?**

A Social LobbyMap Analysis

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# Introduction

# Introduction

The Corporate Sustainability Due Diligence Directive (CSDDD) marks a major step in the European Union's (EU) attempt to establish mandatory human rights and environmental due diligence obligations for companies operating within its single market. From its inception in 2020 to its eventual adoption in April 2024, the directive has been the subject of intense political negotiation and sustained lobbying activity – especially from the private sector.

This report provides a detailed analysis of corporate and trade association lobbying around the CSDDD, focusing on both sectoral and thematic patterns of engagement. The report refers to “entities” when analysing the combination of corporate and trade association lobbying. It draws on publicly available data, including consultation responses, joint industry statements, and position disclosures, to assess how different actors attempted to shape the directive at various stages of the legislative process. In doing so, it examines the nature and intensity of lobbying efforts, the alignment (or, in some cases, misalignment) between companies and their representative trade bodies, as well as the broader implications for corporate accountability in the EU.

The Social LobbyMap (SLM) project aims to increase transparency and analysis around lobbying activities in the context of human rights and labour standards. By doing so, we seek to encourage political engagement that supports human rights policies and enable investors, civil society, and others to hold the business sector accountable where it is trying to weaken or undermine human rights legislation. The SLM closely follows Influence Map's (IM) approach and rationale for looking at government policy, which identifies and publicises how companies and their trade associations are lobbying governments on climate-related policy proposals. Social LobbyMap focuses on assessing corporate

engagement against human rights legislation. These relate to the existing, evolving, and likely future policies and regulations of government bodies focused on implementing the UN Guiding Principles on Business and Human Rights or elements thereof.

Our methodology follows IM's approach to scoring corporate lobbying on a five-point scale. The scale ranges from -2 (opposing), -1 (not supporting), 0 (mixed or neutral position), +1 (supporting), to +2 (strongly supporting). This scoring scheme is applied to statements made by companies and trade associations that are aimed at influencing policies on human rights and labour standards, on nine core themes:

1. Human Rights Due Diligence
2. Remedy
3. Value Chain Coverage
4. Stakeholder Engagement
5. Freedom of Association and Collective Bargaining
6. Forced Labour
7. Child Labour
8. Discrimination
9. Health and Safety.

Each theme is further broken down into indicators that reflect international standards. Scores are calculated at indicator, theme, and entity level. They are then converted to a scale from 0 to 100.

The structure of the SLM methodology, with its breakdown into themes and indicators, allows for a granular analysis of lobbying activity beyond a single issue. This means that the application of the methodology to lobbying from financial sector entities can zoom in on the specific issue of excluding downstream value chain activities. It can also zoom out and show the entire picture of how entities with a specific interest in one issue are still lobbying on the content of the directive overall. This scope of data can highlight interesting correlations and priorities of entities engaged in lobbying.

The Social LobbyMap research assessed companies and trade associations in the Apparel and Finance sectors that contributed to one of the three rounds of consultation on CSDDD. The research also examined companies in the Energy & Utilities sector involved in the Principles for Responsible Investment Advance initiative (PRI Advance) as well as trade associations with links to this sector that contributed to one of the consultation phases. Social LobbyMap also examined a number of cross-sectoral trade associations across four thematic areas addressed in the directive. These include:

1. The general requirement for Human Rights Due Diligence (HRDD)
2. The obligation to provide remedy
3. Value chain coverage
4. Stakeholder engagement

Through a combination of quantitative and qualitative assessment, the report identifies key moments of lobbying intensity — such as during official consultations, the legislative process, known as the trilogue phase, and the final weeks

before adoption — and highlights which positions gained traction, which were resisted, and which were ultimately reflected in the final legal text.

In light of current developments, in particular the Omnibus 1 proposal (Omnibus), this analysis is intended to inform future legislative and advocacy efforts by illustrating how corporate influence is exerted in EU policymaking, where consensus or division exists within and between sectors, and what this means for the future of business and human rights regulation in Europe.

The current Social LobbyMap research covers the period up to the adoption of the text of CSDDD in April 2024. Social LobbyMap is continuing to monitor lobbying which has taken place since then and during the process of debating the Omnibus 1 (Omnibus) proposals to reduce the requirements of CSDDD and the numbers of companies required to comply with it. Lobbying around the Omnibus will be included in future publications.



# Report summary

# Report summary

## Key takeaways

### 1. Lobbying patterns were event-driven

- Lobbying intensity spiked around key political moments: consultation phases, trilogue negotiations, and the pre-vote crisis in early 2024
- The most significant spike occurred after Germany withdrew support for the CSDDD in early 2024, triggering last-minute lobbying both for and against adoption

### 2. Trade associations were more oppositional than individual companies

- Many trade associations opposed the directive, even when several of their member companies were publicly supportive
- Examples include Orsted and Aviva Plc, which showed strong individual support for the directive, while their trade bodies lobbied against core provisions
- In general, companies score 48% on average, which is considered a neutral or mixed position whereas trade associations score only 37% on average, which indicates a predominantly unsupportive stance
- Trade associations tend to have a greater lobbying intensity (more statements made throughout the process) and make more detail-oriented statements

### 3. Sector differences were clear

- **Finance:** Most oppositional sector overall, especially on remedy and stakeholder engagement
- **Apparel:** Low engagement in consultations but more supportive positions from some mission-driven trade associations
- **Energy & Utilities:** Limited support; most companies either opposed or relied solely on trade associations for lobbying
- **Cross-sectoral trade associations:** Least supportive group overall

### 4. Some themes were more contested than others

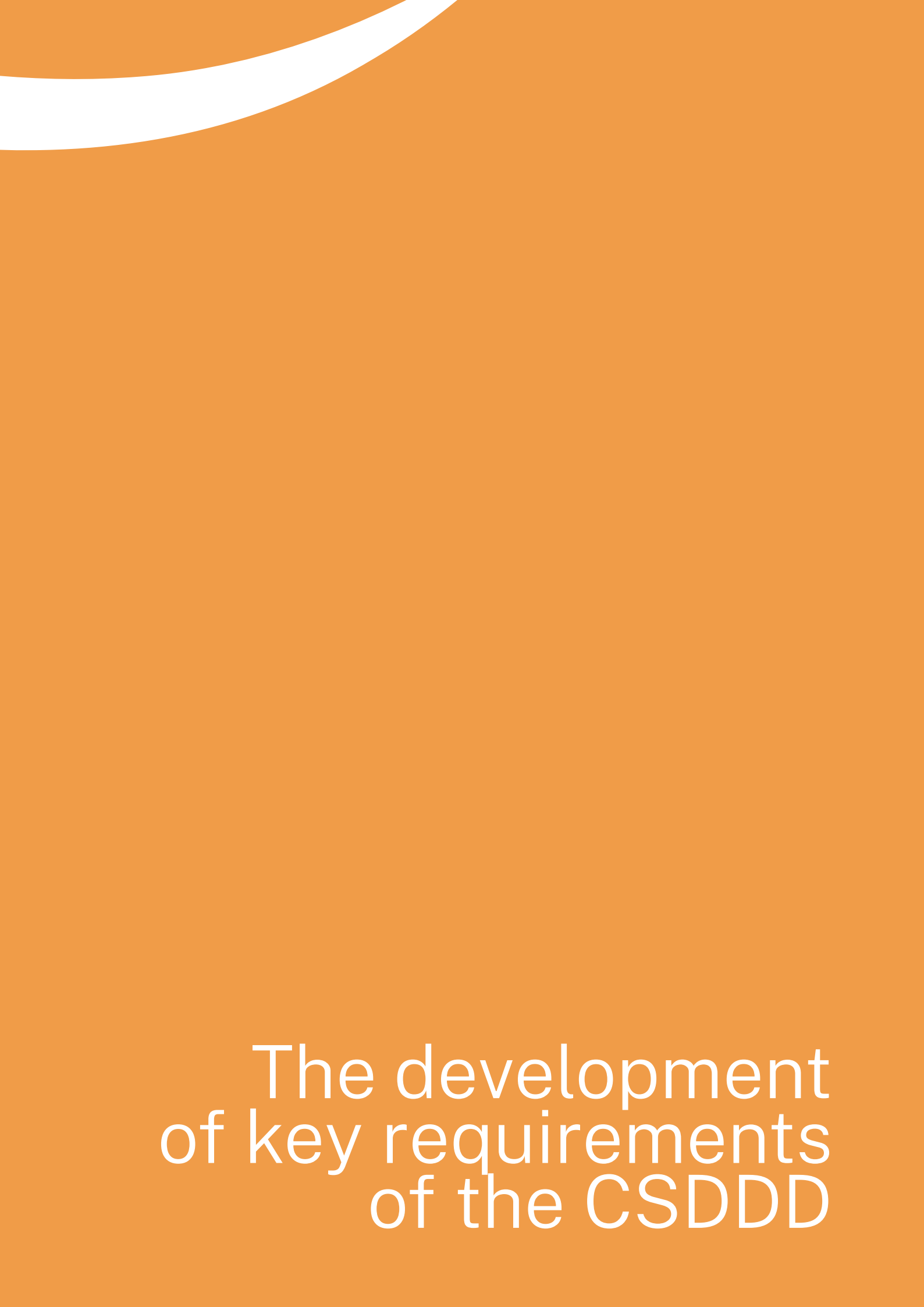
- **Theme 1: Human Rights Due Diligence (HRDD)** – Widely addressed; most companies supported mandatory HRDD in principle
- **Theme 2: Remedy** – Least supported overall; civil liability and grievance mechanisms were focal points of opposition
- **Theme 3: Value Chain Coverage** – Strongly contested, particularly by financial and cross-sectoral actors
- **Theme 4: Stakeholder Engagement** – Least lobbied, most negatively scored; many objected to mandatory engagement or linking duties to company directors

### Final outcome

In July 2024, despite heavy opposition, the CSDDD was officially adopted by the European Union. The final version of the directive reflected the several months of negotiations and pushback, with key concessions including raising the threshold for company applicability and limiting value chain coverage – mostly notably excluding downstream finance.

While the provision concerning director's duties were removed, the inclusion of civil liability and grievance mechanisms remained and seen as significant victories for advocates.

However, the conversation is far from over. The Omnibus 1 proposal is reopening key questions and discussions around mandatory Human Rights Due Diligence in the EU and the direction of the directive continues to evolve.



The development  
of key requirements  
of the CSDDD



## The development of key requirements of the CSDDD

Throughout the process, which began in 2020 and lasted until April 2024, the CSDDD underwent many changes. Over time, many requirements originally introduced were adjusted or removed while others were added later. For a legislative process that was so heavily accompanied by lobbying activity and active engagement from outside parties, this is not surprising. It is interesting to explore which requirements were changed the most and which made it to the final text.

From the start of the process, a highly debated question was that of organisational scope, such as which companies the directive should apply to. The particular concern was that mandatory Human Rights Due Diligence would prove burdensome for some companies, particularly small and medium enterprises (SMEs). This issue was also the target of many contributions from private sector actors, many of which argued for the threshold to be raised. During the final re-negotiation of the CSDDD in early 2024, the French government suggested raising the organisational scope from companies with 500 employees to as high as 5,000 employees. Ultimately, the threshold was raised to include companies of 1,000 employees. This outcome was celebrated likely by those who had advocated for limiting the number of companies subject to the directive.

Similarly contentious was the question of the material requirement of the directive. In particular, which parts of the value chain Human Rights Due Diligence activities should be applied to. Many corporate actors held the position that a coverage of the full value chain was not achievable. They argued that on the upstream side of the value chain, supply chains were too complex to be managed to the extent expected, because of the involvement of multiple suppliers, sub-suppliers, and

contractors. Regarding the downstream value chain, it was argued that companies have little control over customers. The financial sector argued that Human Rights Due Diligence should not be expected for their downstream lending activities.<sup>1</sup> This view prevailed and financial sector downstream activities were excluded from the scope. However, the door was left open for this issue to be revisited, with a clause obliging the EU Commission to conduct further impact assessments and research before July 2026. Similarly, no restriction was introduced to the tier of relationship that needed to be covered in the upstream value chain.

Probably the most significant change to the original vision of the CSDDD was regarding specific duties for corporate directors. The Commission initially included several corporate governance requirements, which were not included in the final text. During the consultations these requirements were targeted by many entities. Of the entities covered in our research about 60% either did not support these requirements or were opposed to them.

Not all requirements heavily lobbied against were removed from the final text. For example, even though civil liability was clearly a focus of many comments demonstrating lack of support, backing for it was strong enough to see it through to the final directive.

The most notable success of the process which was so heavily impacted by third party influence is the ultimate adoption of the directive in April 2024. Even though the final text remains far removed from what many had hoped for, its adoption was a milestone in human rights protection. In particular, after the critical period in early 2024 when it was uncertain and unclear if there would even be legislation agreed at the end of the lengthy process.

<sup>1</sup> Please see our analysis of this issue here - <https://eirisfoundation.org/wp-content/uploads/2024/11/Social-Lobbymap-analysis-Final-Report.pdf>

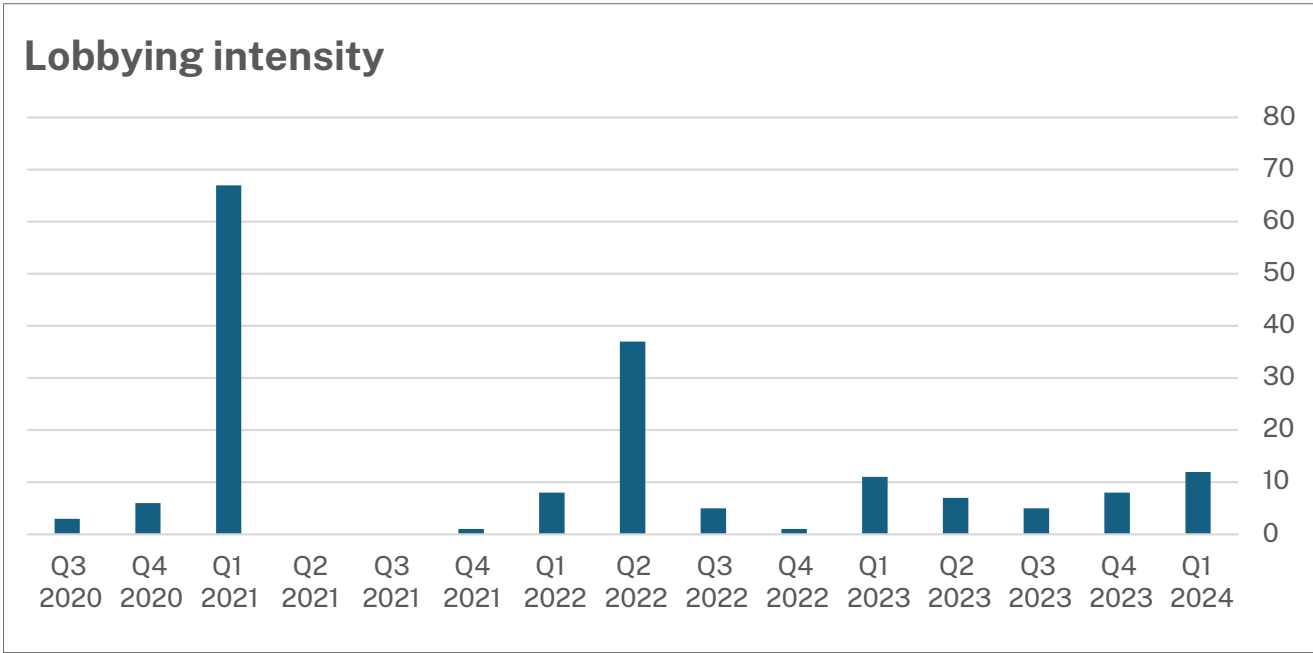


# General findings

## Lobbying intensity varied throughout the phases of consultation

Corporate lobbying around the CSDDD seems to have followed a pattern of spikes in activity around certain events in the process. Initially, the three consultation phases saw high points in engagement activity, whereas in between those phases there was very little lobbying detected in the data sources we examined. After the consultation was concluded in May 2022, lobbying activity was relatively reduced. Increased activity can be seen in early 2023, when EU Council and EU Parliament were finalising their positions. Towards the end of the trilogue negotiations, another spike can be detected in political comments from the private sector, as both supporters and opposition attempted to influence legislators.

One of the highest levels of engagement outside of the consultations was detected in the period after the conclusion of the trilogue and ahead of the adoption of the directive, between January – April 2024. The German government announced it was withdrawing support and would instead abstain from the vote in the EU Council. This announcement was followed by other member state governments, including France and Italy, also withdrawing support or increasing their opposition. For the private sector, this was an unprecedented opportunity to lobby and push for further watering down of the directive. Simultaneously, a surge in supportive engagement occurred, as companies that had not previously participated in the process began expressing their endorsement of the directive.



[Figure 1: number of contributions found throughout the CSDDD legislative process] <sup>2</sup>

<sup>2</sup> Contributions are related only to the sectors analyzed.

## Overall, trade associations tend to be less supportive

With a few exceptions, relationship scores (i.e. the scores of the associations the companies are members of) tend to be lower than companies' own scores. Not all companies have been found to be members of trade associations in our research universe. The selection of entities was aimed at providing the best possible overview of lobbying from our focus sectors as well as insights into trade associations that represent more than one sector. Where we have found relationships, the companies have been assigned a relationship score based on the individual scores of all trade associations' memberships found.

For high scoring companies these scores vary greatly from the companies own lobbying scores. One particularly extreme example for this is Orsted, a Danish energy company, which remained largely silent during the legislative process but signed on to a joint industry letter in February 2024. With this letter, the company signalled its support for the CSDDD, at a critical moment when many other forces were working on dismantling it. The letter does not address other indicators, but shared Orsted's stance that there should be a mandatory Human Rights Due Diligence law. This gives Orsted an overall supporting score. However, the relationship score for Orsted is opposing.

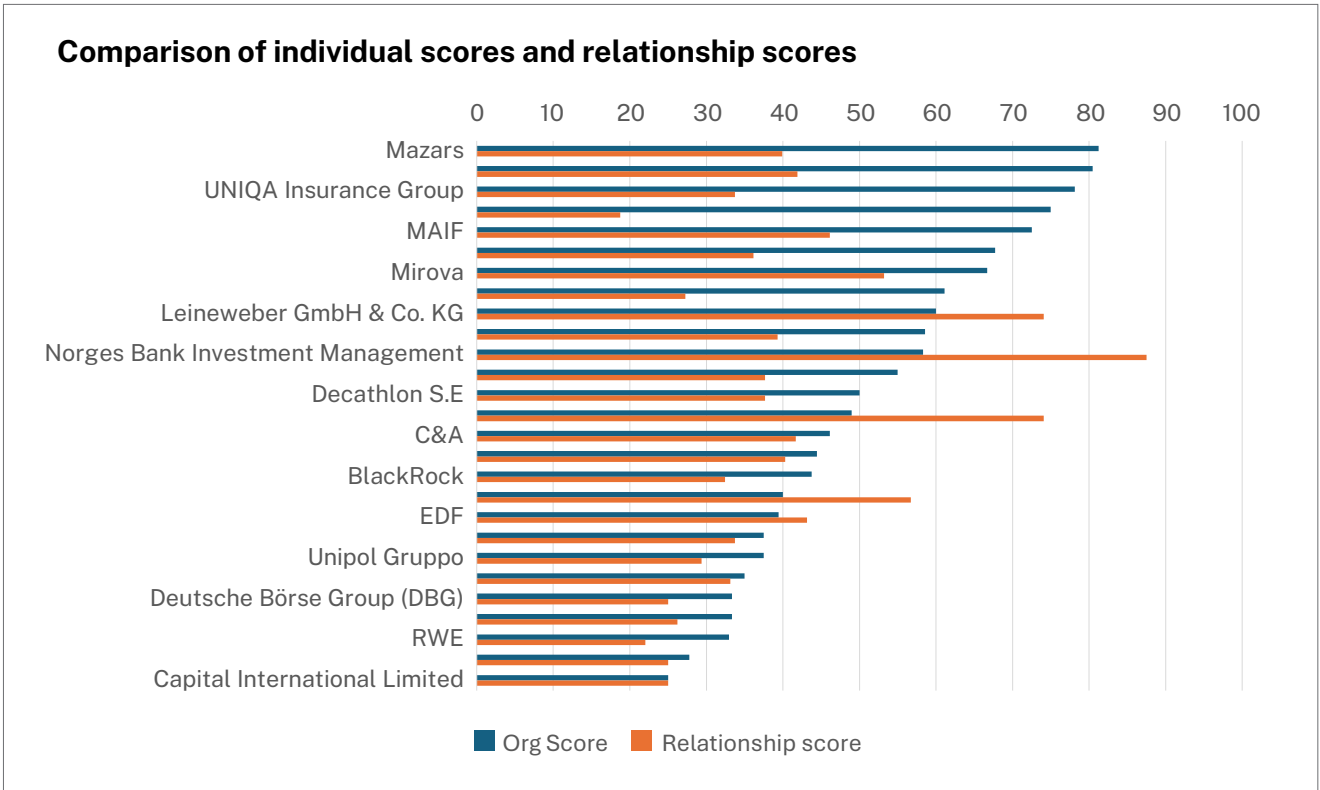
Orsted was found to be member of one trade association, the Confederation of Danish Industry (DI). The DI has been opposing the CSDDD throughout the process, particularly around the second phase of consultation in early 2021 and again in a joint letter to the EU Commission in 2022. The DI stated opposition to the development of an EU-wide mandatory Human Rights Due Diligence framework. It explicitly opposed the introduction of directors' duties – a stance vastly at odds with the position outlined in the letter.

While less pronounced, a similar contrast appears in the comparison between Mazars and Aviva Plc. Both entities get strongly supporting scores but not supporting relationship scores. Aviva was found to have memberships to French and Italian trade associations, France Assuriers and Associazione Nazionale fra le Imprese Assicuratrici. Both of those explicitly attacked the issue of full value chain coverage through consultation responses that argued against downstream application. Furthermore, the Italian association did not support the introduction of grievance mechanisms and civil liability.

For Apparel and Finance sectors, the SLM analysed companies who lobbied themselves. Some of the PRI Advance companies in the Energy & Utilities sector rely fully on their trade associations for lobbying activity. The companies who do not appear to have their own lobbying activity but maintain relevant relationships are Siemens Energy, Enel, Iberdrola, and REWE Group.

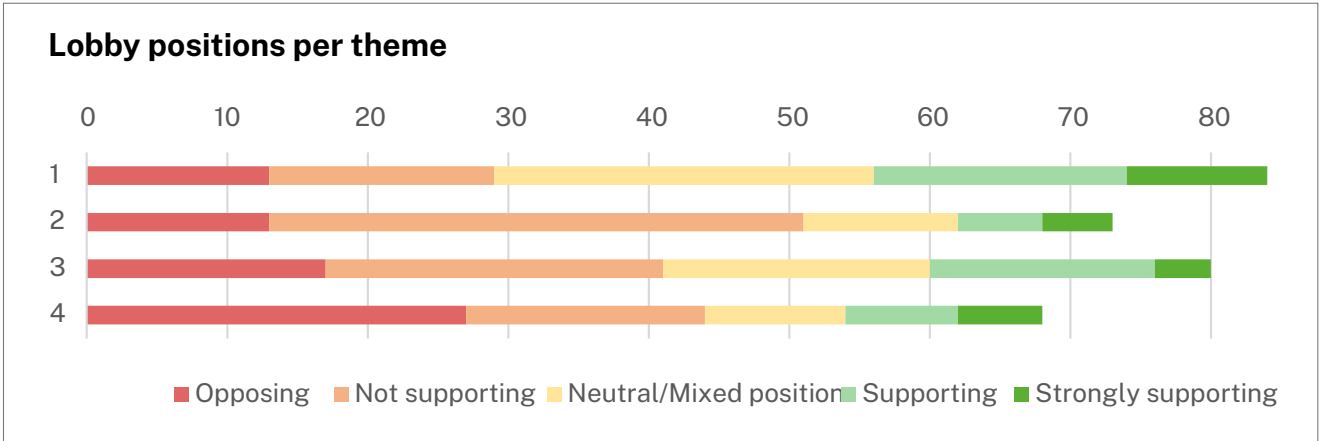
Siemens Energy receives an overall opposing relationship score based on relationships with BusinessEurope, the Confederation of Danish Industry, the Confederation of Netherlands' Industry and Employers and econsense. These trade associations were particularly unsupportive with regards to issues of remedy and stakeholder engagement.

Enel also receives an opposing relationship score based on retaining memberships in the American Chamber of Commerce, BusinessEurope and Confindustria.



[Figure 2: organisations for which relationship scores were detected]<sup>3</sup>

**Remedy (theme 2) and stakeholder engagement (theme 4) had the least support overall.**



[Figure 3: Distribution of scores for all four themes]

The views held by the entities were diverse. Noticeably, companies showed little support for the more nuanced requirements for due diligence, while not being opposed to the general initiative. A common theme emerging among all sectors analysed was that the areas of remedy and stakeholder engagement were met with opposition.

Even among financial entities that expressed overall supportive positions, these themes attracted some pushback from entities concerned with civil liability provisions. Uniqia Insurance Group, MAIF, Seguros RGA, and Caisse des Dépôts Group were found to be unsupportive of these provisions.

3 Please see more information about the scores at <https://lobbymap.org/page/About-our-Scores>

Only four financial sector entities were overall supportive or strongly supportive of the remedy theme (theme 2): Aviva Plc, Association Les Acteurs de la Finance Responsable, PRI and Mirova.

Remedy (theme 2) and stakeholder engagement (theme 4) received the lowest support from cross-sectoral trade associations. Theme 4 (stakeholder engagement) faced most negative positions (17 out of 19 entities were unsupportive or opposed to it). Leading the opposition to these themes were MEDEF, DI, VBO FEB, Confederation of Finnish Industries EK, and BDI. Support for theme 4 (stakeholder engagement) was limited among cross-sectoral trade associations, with only Amfori showing support.



## Sector analysis

This iteration of research from Social LobbyMap focuses on three main sectors: Apparel, Finance and related business services, and Energy and Utilities. To understand a broader picture of lobbying of the CSDDD we also included a number highly engaged cross-sectoral trade associations. The following section explores patterns that emerge within these sectors.

### Apparel

#### Consultation engagement

We identified only a small number of entities that contributed to the official consultation. Apparel has long been considered a high-risk sector for human rights violations and has been scrutinised accordingly. Throughout the three phases of official consultation, we identified 16 contributions that could be attributed to apparel entities or adjacent sectors (retail). It is possible that the sector focused on other avenues of engagement with legislators but it is interesting that so few entities took the opportunity to engage directly with the public consultation process. The largest number of the entities engaged in the consultation from a single country were based in Germany (four companies and one trade association), making Germany the most represented country in this sector.

Further research is necessary to identify if the sector pursued other ways of lobbying and which were the favoured approaches.

#### Company and trade association alignment

Apparel trade associations adopt more negative positions than companies with a few exceptions such as the Fair Wear Foundation, Ethical Trading Initiative and Policy Hub who emerged in support of the directive. EuroCommerce, Euratex, Fédération de la Maille, de la Lingerie et du Balnéaire, and the Confederation of the German Textile and Fashion Industry in particular, held more unsupportive positions.

### Finance

Out of the 32 finance entities covered, only eight entities expressed overall supportive positions while 17 entities adopted not-supportive or opposing views. The opposition is led by Nasdaq, Borsa Italiana, Investor AB and the Fédération Bancaire Française. Of these actors Nasdaq, Borsa Italiana, Investor AB opposed the directive entirely, claiming that legislation of Human Rights Due Diligence is not necessary and burdensome to companies. Remedy, value chain and stakeholder engagement were among the themes opposed by these actors.

At the same time, the opposition was not unanimous. Entities such as Association Les Acteurs de la Finance Responsable and Principles for Responsible Investment (PRI) ranking second and third respectively in supporting the directive, closely followed by Aviva Plc, ranked 5th. These organisations particularly supported aspects of remedy and stakeholder engagement.

### Business services

Ernst & Young AB was the lowest overall scorer of the entities analysed and the only one to receive an overall score of 0. The company only responded to the first phase of the consultation and it opposed a mandatory EU-wide legislation in favour of self-regulation.

General support across business services can be seen for value chain coverage (5 out of 6). With the exception of Ernst & Young AB which did not comment and Assirevi which held a neutral or mixed position, the business services entities largely supported the concept of value chain coverage.

There was no overall support for Remedy (theme 2). Two entities held neutral views, two were not supportive or opposing. Stakeholder engagement (theme 4) had one supportive entity of the four



that commented -only PWC IL was found to support stakeholder engagement.

## Energy and Utilities

Only 2 (Acciona and Orsted) out of 10 entities from this sector are overall supportive of the directive. Five are overall not supportive and three (Siemens Energy, Enel, and Iberdrola) were not found to have carried out their own lobbying. Orsted only commented on theme 1 (mandatory Human Rights Due Diligence). The renewable energy company Acciona Energia was the highest scoring entity of all 88 analysed. The company signed a joint industry letter in 2022 that supported all four themes of the Social LobbyMap methodology relevant for this research.

Of the five not supportive entities, four were German or French utilities companies (EDF, Engie, RWE, and E.ON). One was a trade association for batteries (Eurobat).

Theme 3 (value chain) received the least support with only 1 out of 6 entities that lobbied supportively. Theme 4 (stakeholder engagement) saw entities holding the most extreme opposing positions (three opposed, one did not support).

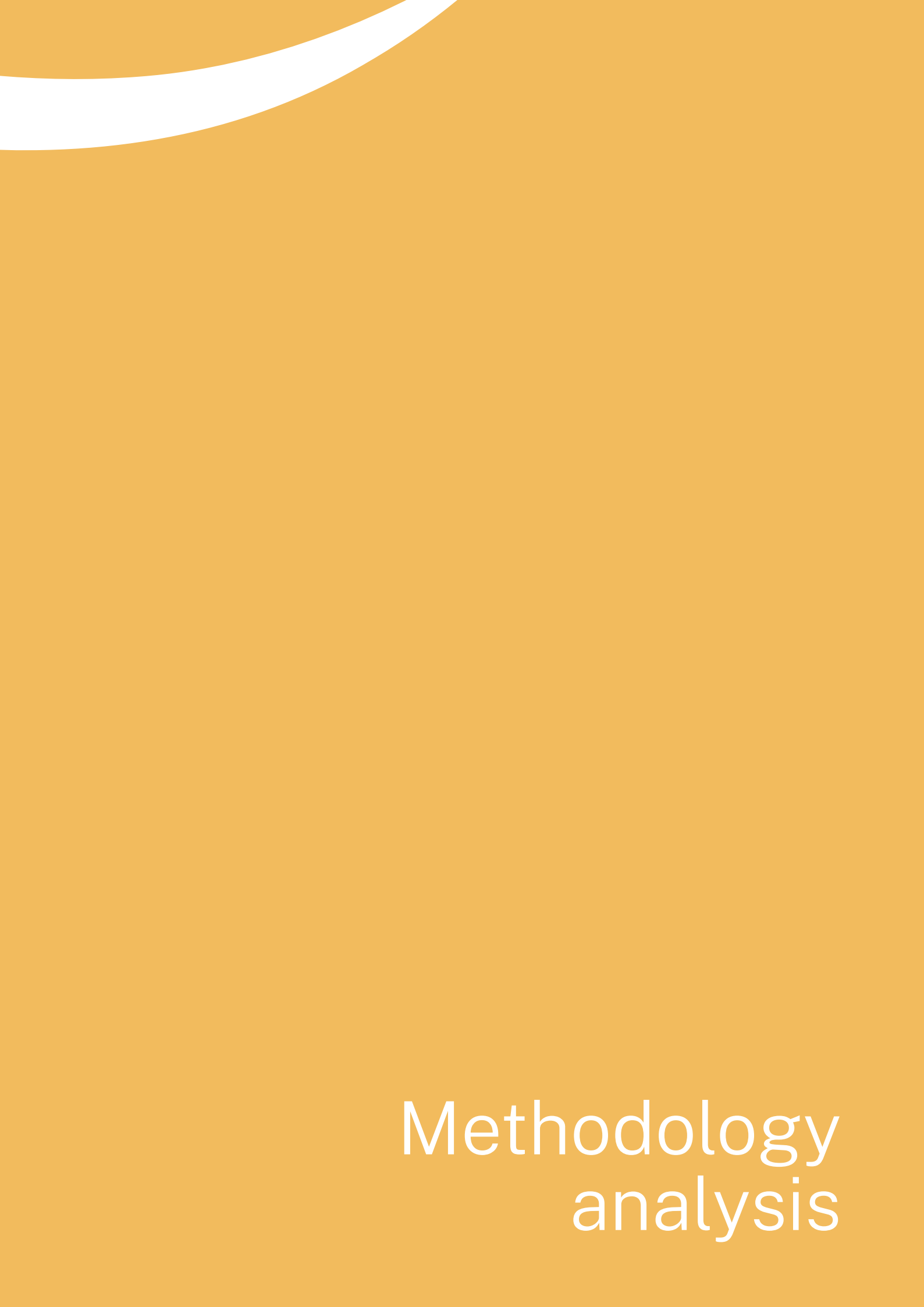
Even for Human Rights Due Diligence (usually the most supported) only two entities (Acciona and Orsted) commented supportively. All other entities that lobbied (5 in total) had neutral or mixed positions on theme 1 (mandatory Human Rights Due Diligence).

## Cross-sectoral trade associations

These entities were the least supportive group analysed. Only 3 out of 24 had overall supportive positions (Mouvement Impact France, Amfori, and Responsible Business Alliance (RBA)). None of the 24 entities were found to be strongly supportive. 10 entities were found to be overall opposing.

- EUROCHAMBRES
- Korea Business Association Europe (KBA Europe)
- FEDIL - The Voice of Luxembourg's Industry
- CPME (France)
- BUSINESS EUROPE
- Confederation of Danish Industry (DI)
- Confindustria
- Fédération des Entreprises de Belgique (VBO FEB)
- Confederation of Finnish Industries EK (France)
- Federation of German Industries (BDI)

19 organisations were found not to be supportive of the initiative.



# Methodology analysis

# Methodology analysis

The Social LobbyMap methodology for the assessment of lobbying on the CSDD explores four thematic areas. They are:

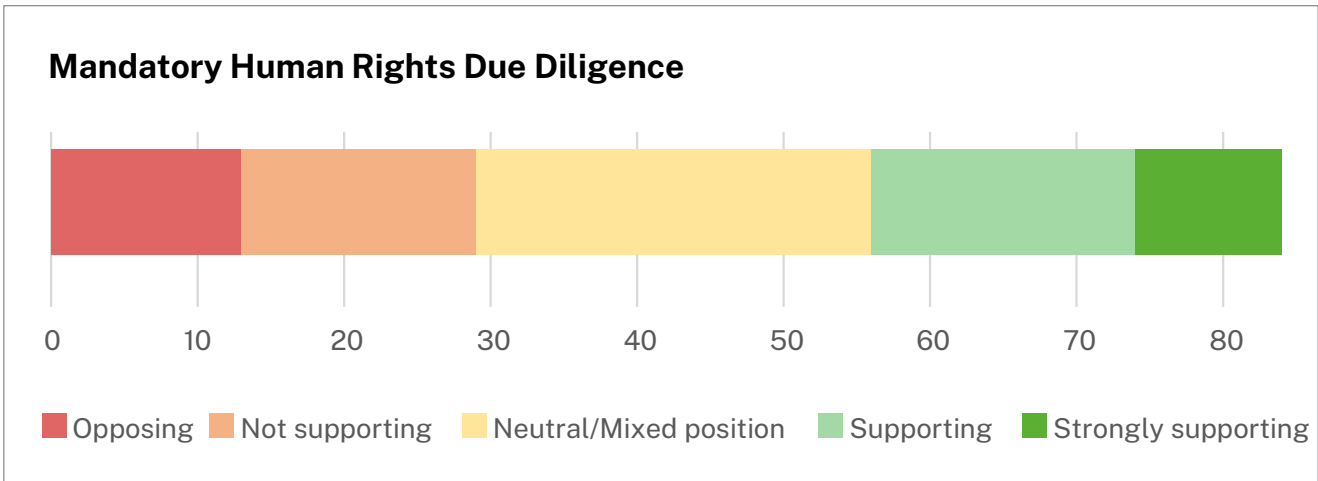
- 1. The general requirement for Human Rights Due Diligence (HRDD);
- 2. The obligation to provide remedy;
- 3. Value chain coverage; and
- 4. Stakeholder engagement.

Each theme has been analysed for patterns in lobbying activity. The most relevant findings at theme and indicator level are presented in the following section.

## Theme 1 – Mandatory Human Rights Due Diligence

This theme addresses general questions of:

- whether there should be a mandatory Human Rights Due Diligence legislation at all
- which companies it should cover
- if there should be an enforcement mechanism
- whether it should attach specific duties to company directors directly



[Figure 4: Distribution of scores within theme 1 (mandatory Human Rights Due Diligence)]

Our findings show that this theme was the most addressed during the consultations. Every entity found to have their own lobbying held a position on at least one of the four indicators from this theme. This is also the theme with the most “evenly” distributed lobbying activities across all indicators, with entities commenting on each of the four indicators. Lobbying in other themes was far more selective.

Furthermore, this theme was addressed in most lobbying statements identified. While other themes, in particular theme 4 on stakeholder engagement, have mainly been addressed in detail in the context of the official consultations, theme 1 (mandatory Human Rights Due Diligence) was consistently part of lobbying statements.

### **Supportive lobbying at critical moments focused on this theme rather than going into specific details**

The legislative process of the CSDDD was marked by extraordinary developments. Most notably the last-minute attempt to stop the adoption of the agreed text after the conclusion of the initial round of trilogues in January and February 2024 (see above). This was led by a change in position of the German government that indicated it would withdraw its support and instead abstain from the vote. Other countries, such as France, followed suit. This move was accompanied by a new wave of lobbying, both supportive of and opposing the CSDDD.

Oppositional lobbying that was aimed at completely stopping the adoption or at least significantly watering down the final directive was more nuanced and built on previously established positions. Supportive lobbying, on the other hand, was very focused on highlighting the fact that there was strong business support for the general introduction of a mandatory Human Rights Due Diligence directive.

Most entities supported the idea that companies should be legally required to conduct HRDD. In particular, the question of whether there should be a mandatory Human Rights Due Diligence legislation has been supported by 47 entities. The strongest support came from German apparel company Leineweber GmbH & Co. KG and the Spanish renewable energy company Acciona Energia, followed by trade associations such as the Principles for Responsible Investment and Amfori.

More restrained support came from other entities that, while not stating strong support for the overall idea of mandatory Human Rights Due Diligence, recognised the potential of harmonisation across the EU member states and considered this to be preferable to 27 potential legislations as had been emerging in states such as France and Germany.

Nevertheless, several entities opposed this notion. 16 entities were found to oppose the introduction of a mandatory Human Rights Due Diligence legislation in general. These 16 were companies and trade associations from the financial sector, including:

- Borsa Italiana
- Ernst & Young AB
- Nasdaq
- the Association des Assuriers Mutualistes
- the Polish stock exchange
- Capital International Limited
- Deutsche Börse Group (DBG)
- Assogestioni

Additionally, some cross-sectoral trade associations opposed the suggestion, such as:

- the Confederation of Finnish Industries EK
- the German Chamber of Industry and Trade (DIHK)
- the Korea Business Association Europe
- the Fédération des Entreprises de Belgique (VBO FEB)

Those opposing entities indicated that they believed it was sufficient to continue referring to voluntary measures and a mandatory legislation was not necessary.

### **The issue of organisational scope was a particular concern**

The indicator addressing the question of company scope of the directive is one with a very nuanced picture. While there was strong support for full coverage, regardless of sector and size, a significant number of entities also suggested a variety of caveats to this. 32 of the entities analysed suggested caveats that could significantly lower the ambition of the directive, for example by excluding entire sectors or all small and medium sized companies from the organisational scope.

The question of scope was also part of the final push to water down the directive in January and February 2024 (see above). This was led predominantly by the French government. Ultimately, the

company size was increased to cover only companies with more than 1,000 employees and a net worldwide turnover of above EUR 450 million in the previous financial year. Before the final wave of lobbying the directive proposal covered companies with over 500 employees and a net turnover of EUR 150 million.

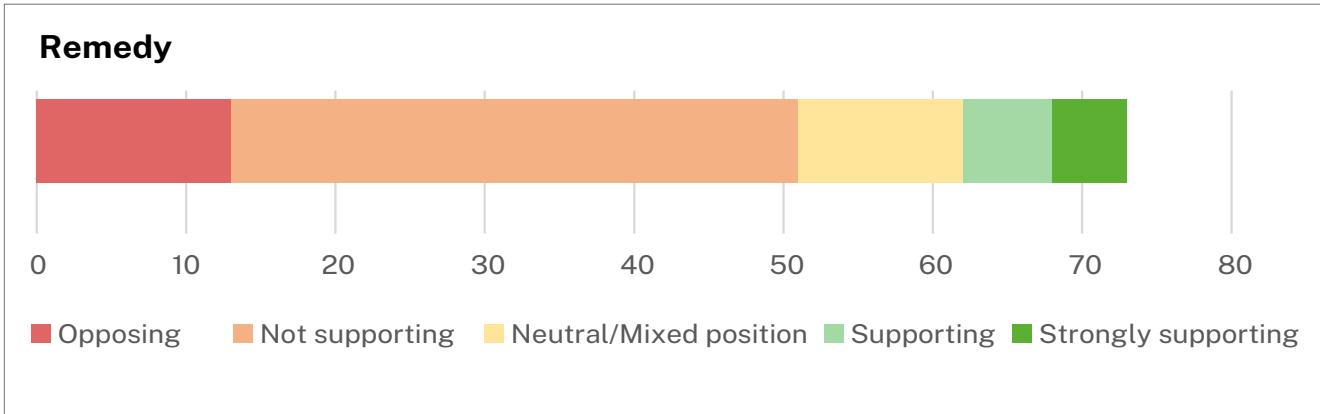
**Introducing specific governance rules for corporate directors was not met with support**

The least support was found for the indicator addressing a direct duty for directors. 32 entities opposed the introduction of this requirement, a finding that is mirrored in indicators of theme four (see below). The opposition came mostly from trade associations, while only eight companies were found to oppose this requirement. There has been some support for this, most notably from the French sustainable finance trade association Association Les Acteurs de la Finance Responsable and the Austrian UNIQA Insurance Group followed by PRI and Aviva Plc. However, the requirement that was originally suggested and present in all three stages of the EU Commission’s consultations as well as the proposed text was later removed after the trilogue negotiations and did not become part of the CSDDD final text.

**Theme 2 - Remedy**

Theme 2 consists of six indicators, addressing:

- the general question of a duty to provide remedy
- the requirement to exert leverage over business partners to ensure remedy is provided in the value chain
- the duty to set up grievance mechanisms
- the need to involve rights-holders in the remediation process
- a process for judicial enforcement with liability and compensation
- the removal of barriers to remedy by allowing extra-territorial search for judicial enforcement



[Figure 5: Distribution of scores within theme 2 (Remedy)]

**Least support shown for this theme (51 out of 88 entities found unsupportive)**

Theme 2 was overall found to be supported by 11 entities, most notably by Acciona Energia and Mouvement Impact France, followed by Fair Wear Foundation and Aviva Plc. Least supportive were companies from the financial sector (Investor AB, the Polish Stock exchange and Nasdaq) as well as cross-sectoral trade association China Chamber of Commerce to the EU.

### **‘Worst’ on this theme were financial companies and cross-sectoral Trade Associations**

The opposition to the overall theme of requirements on remedy is led by financial sector companies and cross-sectoral trade associations. Investor AB, the Polish Stock exchange and Nasdaq, as well as cross-sectoral trade association China Chamber of Commerce to the EU, held the most extreme positions, followed by The Federation of German Industries (BDI) and the Korean Business Association Europe, two other cross-sectoral trade associations.

While financial sector entities were found to lead strong opposition, the research also found financial entities to be leading in support of issues of remedy. Aviva Plc, Associations Les Acteurs Responsable, PRI and Mirova were among the entities showing support.

### **Lobbying on the indicators of this theme was very selective – most focused on civil liability**

The lobbying was very focused on two out of the six themes. 67 entities commented on the indicator for judicial enforcement and 60 entities addressed the question of grievance mechanisms. Interestingly only 30 entities out of the 88 analysed addressed the general issue of whether there should be a mandatory requirement to provide remedy at all.

The least attention was paid to the indicator asking to involve rights-holders in every step of the remediation process with only Acciona Energia, Fair Wear Foundation, Aviva Plc and Ethical Trading Initiative commenting at all. All of them showed strong support for the issue, proactively asking for this to be included.

Similarly, the question of enabling access to remedy by allowing complainants to sue the parent company in its home country received little attention, with only five contributions. However, in this case only one (Mouvement Impact France) was supportive. The Fair Wear Foundation was neutral or mixed. Three cross-sectoral trade associations BusinessEurope, Eurochambres and Mouvement des Entreprises de France (MEDEF) on the other hand were found to firmly oppose this requirement. They claim that this would add too much of a liability burden on companies with limited resources and that existing international private law is sufficient to address these cases.

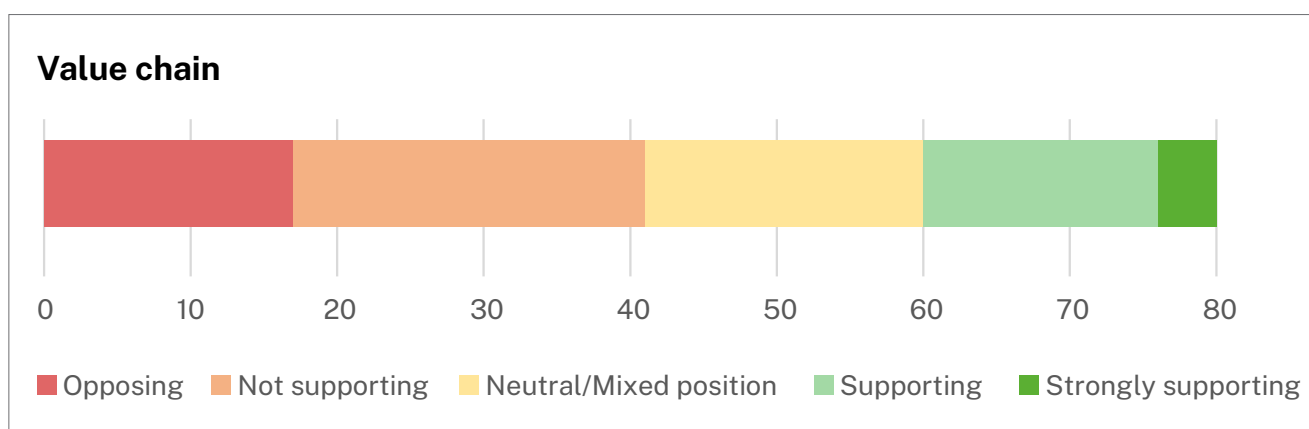
The clear focus of lobbying activity were the issues of civil liability and grievance mechanisms. 52 entities did not support or even oppose judicial enforcement with liability and compensation, while 42 did not support or oppose grievance mechanisms. However, ten were supportive or strongly supportive of judicial enforcement and seven of grievance mechanisms. Particularly strong was support from Acciona Energia, Mouvement Impact France, Fair Wear Foundation and Association Les Acteurs de la Finance Responsable, closely followed by Aviva Plc. Notably, despite the strong lobbying against these two issues, both were included in the final adopted text of the CSDDD.

A duty to provide remedy is only relevant for companies if it is accompanied by an enforcement mechanism with teeth. Therefore, it is possible that corporate actors did not feel the need to focus on the general legal duty to provide remedy but took a significant interest in the requirements envisioned to allow rights-holders to pursue their right to remedy.

## Theme 3 - Value chain coverage

The issue of Value chain coverage was one of the most contested in the CSDDD process. Ultimately, legislators avoided having to address complex issues of how this would apply to financial sector companies, by largely excluding their downstream activities from the scope of the directive. However, other relevant issues need to be considered when examining the implementation of Human Rights Due Diligence along the full value chain. The indicators in theme 3 cover,

- the scope of value chain covered by the HRDD duty
- the requirement to assess and take additional action where risks to human rights are most severe
- the requirement to introduce contractual cascading of human rights obligations.



[Figure 6: Distribution of scores within theme 3 (Value chain)]

### After theme 1 (mandatory Human Rights Due Diligence) the ‘most lobbied’ theme

The question of which part of the value chain needs to be covered by the Human Rights Due Diligence activities was very contentious for all the sectors analysed. 80 entities commented on at least one indicator of this theme, making it the second most lobbied theme after mandatory Human Rights Due Diligence (theme 1) (see above). The only four companies that did not engage on this theme at all were Orsted, Danske Bank, Ernst & Young AB and Investor AB.

### Strong focus for the finance sector

As has been pointed out before, the financial sector showed significant interest in the issue of value chain coverage. Only two entities analysed for this sector did not have a position on this theme.

The political debate on this issue has been analysed by the SLM in a previous report that analysed a small sample of finance sector companies. The findings from this broader set of companies re-affirm the findings from that report. While financial sector entities are among the lowest scoring of this theme, several of them explicitly supported the coverage of the full value chain – some even going so far as to say financial undertakings should explicitly be covered by Human Rights Due Diligence as well.

### Financial and cross-sectoral entities by far the least supportive of the theme

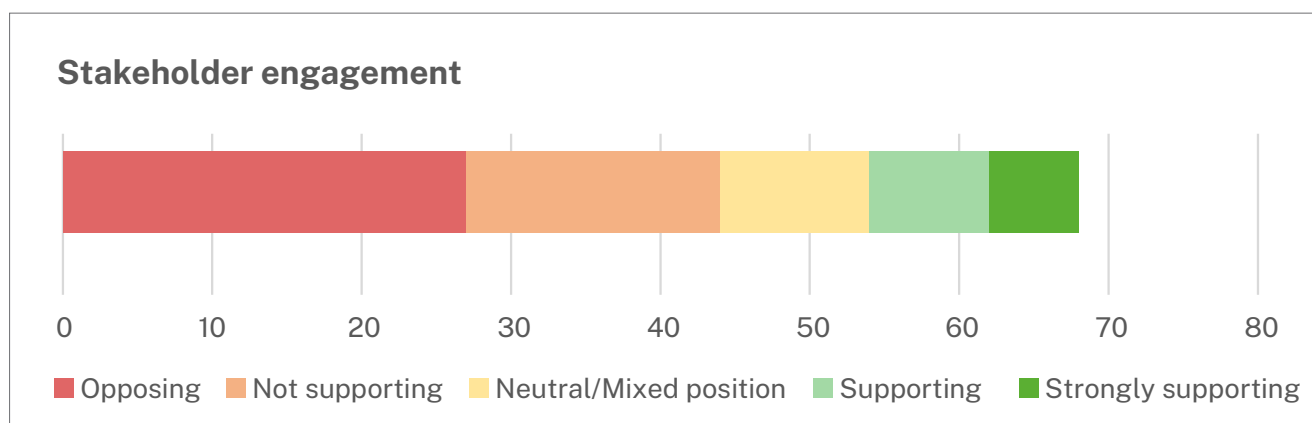
The real push against a full value chain coverage appears to have come from financial sector entities and cross-sectoral trade associations. Big federations like BDI, BusinessEurope, and Fédération des Entreprises de Belgique (VBO FEB) were found to clearly oppose the full value chain coverage. These entities were in favour of limiting it to either just the upstream part of the chain, or direct business relationships (tier-1), or both.

Ultimately, the financial sector was removed from the scope of the directive for their downstream value chain activities. Other sectors saw the coverage of their downstream activities restricted to only specific activities.

## Theme 4 - Stakeholder engagement

Stakeholder engagement is very complex in the context of Human Rights Due Diligence. The Social LobbyMap addresses this by dedicating five indicators to it, looking into:

- a mandatory requirement for companies to identify their stakeholders and their interests
- directors to be required to establish and apply communication channels for engaging with stakeholders
- the requirement for dialogue with stakeholders and their representatives in the identification and assessment of human rights risks and impacts
- the requirement for consultation with affected stakeholders in the development of action plans
- the requirement for corporate directors to manage the human rights risks for the company in relation to stakeholders and their interests also in the long run



[Figure 7: Distribution of scores within theme 4 (Stakeholder engagement)]

### **‘Least lobbied’ (only 68 out of 88 entities commented on the theme)**

Stakeholder Engagement was addressed extensively by the EU Commission during its 2nd consultation on the CSDDD. However, it was not considered a strong focus for corporate lobbying. Outside of consultation responses, stakeholder engagement rarely formed part of lobbying statements.

20 of the entities analysed did not respond to any of the indicators within the theme (eight trade associations, 12 companies). Of respondents, only 14 did so in a predominantly positive way. 44 entities scored predominantly negatively on the theme. 10 held neutral or mixed positions.

### **Theme with the most extreme views (27 opposing out of 44 generally unsupportive positions)**

The responses to questions on stakeholder engagement posed in the consultation were predominantly negative. This reaction may largely be attributed to the link of stakeholder engagement duties to company directors, which is not something most entities supported. Further arguments against introducing binding duties on stakeholder identification and the setup of consultation channels included the position that this was already considered good practice and therefore didn't need to be legislated. At the same time, companies and trade associations claim that stakeholder engagement needed to be tailored to the individual circumstances, therefore legislation would be too restricting and not practicable.

Opposition to this theme, particularly during the second phase of the consultation, might be due to stakeholder engagement duties being largely linked to the question of directors' duties in the consultation questions.



**Only five trade associations were speaking supportively on this theme (out of 14 supportive contributions)**

Of the five supportive trade associations there were two each from the Apparel and Financial sector, and two cross-sectoral trade associations. The supportive trade associations are all 'mission-focused' trade associations, focused on uniting business for sustainable goals.



In conclusion

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The efforts of those who attempted to stop the adoption of the directive fell short. Support for the initiative ultimately prevailed, even if it did not go as far as many had hoped. Still, lobbying of these issues continues under the current Omnibus 1 proposal. The Omnibus has reopened the debate on EU-wide mandatory Human Rights Due Diligence and it has become a critical opportunity to reshape the debate.

This lobbying analysis reveals the deep influence of corporate actors on EU sustainability legislation and highlights the tension between progressive corporate voices and conservative trade associations. Understanding this influence and dynamic is crucial for advancing responsible business practices and for shaping future EU policy on business and human rights.



# Annexes

# Annexes

## Full indicator description

Theme	Code	Methodology Question
<b>Human Rights due diligence</b>	Q1.1	Making human rights due diligence a legal requirement for companies including systems to identify, assess, mitigate, or manage human rights risks and impacts to improve that process over time and to disclose risks and impacts, the steps taken and the results.
	Q1.2	Requiring human rights due diligence of all companies, regardless of sector and size, while still reflecting their individual circumstances.
	Q1.3	Implanting an enforcement mechanism where companies fail to carry out due diligence as described.
	Q1.4	Including in the duties of directors and company law obligations to avoid human rights impacts or “harms”.
<b>Remedy</b>	Q2.1	Require companies to provide remedy for human rights impacts they have caused or contributed to.
	Q2.2	Require companies to exert leverage and/or provide support to their counterparties in the remediation of human rights impacts that are linked to company activities through their business relationships (eg. their value chains).
	Q2.3	Require companies to provide grievance mechanisms for all stakeholders including those in the value chain.
	Q2.4	Require companies to actively engage, consult and involve rights-holders (or their representatives) at all stages of the remediations process.
	Q2.5	Enabling judicial enforcement with liability and compensation in case of harm caused by not fulfilling the due diligence obligations
	Q2.6	Enable and support effective remedy by allowing victims (or their representatives) of the actions of subsidiaries outside the parent company’s home country to sue the parent company if victims are not able to find remedy in their own country.
<b>Value Chain Human Rights Due Diligence</b>	Q3.1	Require companies to implement a due diligence process covering their value chain to identify, prevent, mitigate and remediate human rights impacts and improve the practice over time.
	Q3.2	Require assessment and additional action (eg. capacity building or monitoring of suppliers) where the risks for severe human rights impacts are greatest.
	Q3.3	Require that companies implement contract clauses and Code of Conduct with business partners clarifying obligations to avoid and to address human rights harms.

Theme	Code	Methodology Question
<b>Stakeholder engagement</b>	Q4.1	Require that companies identify their stakeholders (including vulnerable individuals, groups and communities) and their interests.
	Q4.2	Require directors to establish and apply mechanisms or, where they already exist for employees for example, using existing information and consultation-channels for engaging with stakeholders.
	Q4.3	Require that human rights risks and impacts should be assessed through dialogue with stakeholders or with their legitimate representatives.
	Q4.4	Require that action plans are developed in consultation with affected stakeholders.
	Q4.5	Require that corporate directors should manage the human rights risks for the company in relation to stakeholders and their interest including on the long run.

## Scoring explanation

<b>80-100</b>	Strongly Supporting – Actively advocates for stronger regulation
<b>60-79</b>	Supporting – General support with limited action
<b>40-59</b>	No/mixed position – Some support, some opposition
<b>25-39</b>	Not supporting – Seeks to weaken regulation
<b>0-24</b>	Opposing – Actively lobbies against stronger protections



# Disclaimer



## Disclaimer

This publication is intended to be for information purposes only and it is not intended as promotional material in any respect. The material is not to be used as investment advice or legal advice, nor is it intended as a solicitation for the purchase or sale of any financial instrument. It should not be taken as an endorsement or recommendation of any particular company or trade association. Whilst based on information believed to be reliable, no guarantee can be given that it is accurate or complete. Companies and trade associations on this report were selected according to their participation on the public consultation phases of the EU Corporate Sustainability Due Diligence Directive (CSDDD). The research also includes companies in the Energy & Utilities sector involved in the Principles for Responsible Investment Advance initiative (PRI Advance) as well as trade associations with links to this sector which may or may not have contributed to the CSDDD consultation phases.

All information used for the analysis of entities in this report, are publicly available information and/or consultation responses to the CSDDD. The findings on this report should not be considered representative of the current position of the entities represented on this report.

The assessment follows a set structure which is based on the SLM methodology. The awarding follows a five-point scale of +2, +1, 0, -1, -2 with the higher score being 'strongly supportive' and a lower score 'opposing'.<sup>33</sup> We have informed all entities identified about their inclusion on this analysis. We also shared the research results and gave them an opportunity to comment prior to publication.

If any entity considers that the information about their organisation is inaccurate or misrepresented, we are willing to revise and update such information after the matter is brought to our attention. Any communication should be sent to us via email to **[social.lobbymap@eirisfoundation.org](mailto:social.lobbymap@eirisfoundation.org)**.

While we strive for accuracy and objectivity while analysing the information, we also acknowledge that the information and materials on this report may contain typos and/or inaccuracies. We reserve the right to correct, change or improve the information and materials without any obligation to notify the entities.

This paper was produced by Jana Hoess, Social LobbyMap Analyst and Elissandra da Costa, Social LobbyMap Lead at the EIRIS Foundation. Thanks also to the wider team at the EIRIS Foundation for their input and contributions.

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