

# **The lobbying effect: How corporate influence shaped the EU's sustainability Omnibus proposal**

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# Introduction

# Introduction

The adoption of the [Corporate Sustainability Due Diligence Directive](#) (CSDDD) in April 2024 was widely considered 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. However, current developments under the [first Omnibus Simplification package](#) (Omnibus) are undermining this step forward.

The Omnibus is an unprecedented extension of the intense political negotiations that accompanied the legislative process around the CSDDD that were fuelled in part by sustained lobbying activity – especially from the private sector. Rather than turning their attention to ensuring quick and effective implementation, many private sector actors, in particular trade associations, focused their resources on watering down requirements already adopted through a democratic legislative process.

This report provides a detailed analysis of company and trade association lobbying around the CSDDD and how it extends now to the Omnibus, focusing on sectoral, geographical and thematic patterns of engagement. Building on our previous analysis,<sup>1</sup> we have broadened our research universe to cover more entities. 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.

Social LobbyMap (SLM) 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 enables investors, civil society and others to hold the business sector accountable where it is trying to weaken or undermine human rights legislation. SLM closely follows Influence Map's (IM) approach and rationale for looking at government policy, by identifying and publicising 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. This includes 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 is scoring 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.

<sup>1</sup> Corporate Influence on the CSDDD. Who lobbied the EU on Human Rights Due Diligence? A Social LobbyMap Analysis, EIRIS Foundation, June 2025, [sociallobbymap.org/wp-content/uploads/2025/06/Corporate-Influence-on-the-CSDDD-Final-report.pdf](https://sociallobbymap.org/wp-content/uploads/2025/06/Corporate-Influence-on-the-CSDDD-Final-report.pdf)

Each theme is further broken down into indicators that reflect international standards. Individual evidence items are scored against these indicators following 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).<sup>2</sup> Scores are calculated and converted to a scale from 0 to 100 at indicator, theme and entity level.

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, for example, that the application of the methodology to lobbying from financial sector entities can also 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 lobbying on the content of the directive overall. This scope of data can highlight interesting correlations and priorities of entities engaged in lobbying.

Building on our [previous publications](#), the Social LobbyMap research has expanded its scope. Initially focussed on companies and trade associations that contributed to one of the three rounds of consultation on CSDDD, the research now also includes entities that were found to have lobbied the Omnibus proposal before or after its publication. These newly added entities were selected without a specific sector focus and assessed for their Omnibus lobbying as well as lobbying of the original CSDDD process. This research also examined entities we previously analysed and added necessary updates where further lobbying activity was found. Social LobbyMap maintains its focus 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<sup>3</sup>

Through a combination of quantitative and qualitative assessment, the report identifies key moments of lobbying intensity – such as during official consultations, the negotiation process, known as the trilogue phase, the final weeks before adoption, and the Omnibus proposal – and highlights which positions gained traction, which were resisted, and which were ultimately reflected in the final legal text.

In light of current developments around the first Omnibus simplification package in particular, but also the other Omnibus packages that are being discussed, 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.

<sup>2</sup> All scores used in the analysis are further explained in the Annex.

<sup>3</sup> For a full list of indicators please refer to the Annex.



# Report summary

# Report summary

## Key takeaways

### 1. Trade associations remain less supportive of the CSDDD than individual companies

- Consistent with the [previous SLM CSDDD analysis](#), trade associations are generally more oppositional, or less supportive of strong due diligence obligations when compared to individual companies.
- Among companies linked to at least one trade association, nearly all held positions that are more supportive of due diligence than their trade associations. The gap is widest for high-scoring companies (i.e. those who support or strongly support legislation) and narrows as company scores decrease (i.e. those not supporting or in opposition), indicating that trade associations are not reflecting the more progressive positions of many of their members. This aligns with the common view that trade associations often reflect the most conservative members, leaving progressive positions less visible.
- Some companies, such as Nestlé, Unilever, and L'Oréal, have publicly dissented from some of their associations' statements, stating they did not agree with the full position and outlining exactly which aspects of the statement they are aligned with.

### 2. Trade associations lobbied far more intensely than companies, making oppositional voices louder

- Engagement intensity scores of trade associations are averaging significantly higher than those of companies. As trade associations are overall oppositional or not supportive of the CSDDD, their active lobbying overshadowed those entities that are more supportive, but less active.

### 3. The Omnibus file is receiving a lot of attention from corporate lobbyists

- Nearly half of the previously assessed entities also lobbied the Omnibus proposal; trade associations in particular are maintaining high levels of engagement and collaboration with each other.
- Most of the newly assessed entities within this report were companies, often small- and medium-sized entities (SMEs), and opposed the Omnibus' weakening of ambition and standards. A high number of SMEs felt that the new direction taken both at EU and national level required them to speak up where they previously may have felt their silence was enough to demonstrate their support.

### 4. Lobbying positions were largely consistent between the original CSDDD and the Omnibus

- Companies and trade associations largely maintained the same supportive or non-supportive positions across their CSDDD and Omnibus lobbying efforts. However, the average score of evidence items for trade associations decreased from the CSDDD to the Omnibus, indicating support for the Omnibus' weakening of standards.
- Lobbying in relation to the Omnibus proposal was more polarised than that around the original CSDDD, with entities more clearly expressing either supportive or non-supportive views.

### 5. Some topics were more polarised than others

- Consistent with previous lobbying during the CSDDD process, the inclusion of civil liability provisions and value chain scope remain the most divisive topics, with entities scoring strongly in either support or opposition.
- A new focus area emerged in relation to

the Omnibus proposal's aim to remove the obligation to terminate business relationships when adverse impacts cannot be prevented or mitigated. Many of the entities that were commenting on the topic were supportive of the provision's removal.

## **6. Sectoral positions were divided**

- Food products and apparel were the most supportive sectors, with companies leading the lobbying activities. While food companies were overall supportive, their lobbying activities predominately came via joint statements through the Voice Network and the Cocoa Coalition. This support from both the cocoa and apparel sectors may stem from the industries' long-standing exposure to human rights scrutiny and experience in conducting due diligence throughout their respective value chains.
- The most oppositional, or not supportive, entities are from cross-sectoral trade associations, energy, oil and gas and the finance sector. Opposition to the CSDDD is predominately led by trade associations.
- While the financial sector remains a relevant voice in lobbying this legislation, many entities the previously lobbied the CSDDD seem to have taken a step back as the inclusion of financial undertakings in the scope of the directive is no longer being considered. The sector appears to focus its lobbying efforts mainly on the changes to reporting requirements.

## **7. Country and regional-level positions varied**

- EU-wide trade associations were largely oppositional or not supportive, consistent with overall findings throughout the report.
- German and Dutch companies were mostly supportive of the CSDDD. This includes German SMEs, several of which engaged in lobbying for the first time to oppose the lowering of standards proposed in the Omnibus proposal.
- Although fewer entities were assessed, external influence from outside of the EU, mainly from UK and US companies, was generally supportive.





# The development of the Omnibus I proposal

## The development of the Omnibus I proposal

The report on “[The future of European competitiveness](#)” by Mario Draghi (Draghi report) was a key component of instigating the European Commission’s Omnibus Proposal; it emphasised the importance of simplification and critiqued the EU diligence framework as being overly burdensome and costly.<sup>4</sup> Proportionality, value chain effects, increased regulatory burdens and reporting obligations were all cited as hinderances in need of amendment, especially for SMEs and mid-caps.

Post Draghi report at the Budapest Conference on the 8 November 2024, EU leaders adopted the Budapest Declaration welcoming the Draghi Report and committing to “launching a simplification revolution [and] reducing reporting requirements by at least 25%”.<sup>5</sup> That same day, European Commission President Ursula von der Leyen announced in a press conference the “Omnibus Initiative” with the aim of reducing

supposed regulatory burdens of the EU’s main sustainability legislations (CSDDD, Corporate Sustainability Reporting Directive (CSRD), and Taxonomy Regulation).<sup>6</sup> This was confirmed in mid-January when a tentative agenda was made available confirming the potential publishing of an Omnibus proposal in late February.<sup>7</sup>

To guide the proposal, the commission undertook various consultations with stakeholders - most of which were selective, closed to the public and invite-only.<sup>8</sup> These included two roundtables; the Reality Check Roundtable on Sustainability Reporting and the Roundtable on Simplification, hosted on the 5th and 6th of February 2025 respectively.<sup>9</sup> Both roundtables were criticised for being highly flawed, namely due to the virtual non-inclusion of civil society (only ten of the 68 entities invited came from civil society), and the overrepresentation of large companies (58 invited), some of which were at the time subject

- 4 The future of European competitiveness Part A | A competitiveness strategy for Europe, European Union, 2024, [commission.europa.eu/document/download/97e481fd-2dc3-412d-be4c-f152a8232961\\_en?filename=The%20future%20of%20European%20competitiveness%20\\_%20A%20competitiveness%20strategy%20for%20Europe.pdf](https://commission.europa.eu/document/download/97e481fd-2dc3-412d-be4c-f152a8232961_en?filename=The%20future%20of%20European%20competitiveness%20_%20A%20competitiveness%20strategy%20for%20Europe.pdf); The future of European competitiveness Part B | In-depth analysis and recommendations, European Union, 2024, [commission.europa.eu/document/download/ec1409c1-d4b4-4882-8bdd-3519f86bbb92\\_en?filename=The%20future%20of%20European%20competitiveness\\_%20In-depth%20analysis%20and%20recommendations\\_0.pdf](https://commission.europa.eu/document/download/ec1409c1-d4b4-4882-8bdd-3519f86bbb92_en?filename=The%20future%20of%20European%20competitiveness_%20In-depth%20analysis%20and%20recommendations_0.pdf)
- 5 Budapest Declaration on the New European Competitiveness Deal, European Council, 2024, [www.consilium.europa.eu/en/press/press-releases/2024/11/08/the-budapest-declaration](https://www.consilium.europa.eu/en/press/press-releases/2024/11/08/the-budapest-declaration)
- 6 Informal meeting of Heads of State and Government in Budapest, Hungary, European Commission, 2024, [audiovisual.ec.europa.eu/en/media/video/I-263708](https://audiovisual.ec.europa.eu/en/media/video/I-263708)
- 7 Tentative agenda for forthcoming Commission meeting, Secretariat-General, 2025, [ec.europa.eu/transparency/documents-register/detail?ref=SEC\(2025\)2511&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=SEC(2025)2511&lang=en)
- 8 Legal Letter: Concerns about the inadequate consultation process on the Omnibus Simplification Package, 2025, [actonaid.org/sites/default/files/publications/20250131%20-%20Letter%20to%20the%20EC%20-%20Omnibus%20consultation.pdf](https://actonaid.org/sites/default/files/publications/20250131%20-%20Letter%20to%20the%20EC%20-%20Omnibus%20consultation.pdf); The transparency and impact of the preparatory process for the European Commission’s Omnibus Sustainability package on the EU’s sustainability goals and businesses, Li Andersson, 2025, [https://www.europarl.europa.eu/doceo/document/E-10-2025-000842\\_EN.html#:~:text=There%20were%20serious%20flaws%20in,responsible%20companies%20virtually%20went%20unheard.](https://www.europarl.europa.eu/doceo/document/E-10-2025-000842_EN.html#:~:text=There%20were%20serious%20flaws%20in,responsible%20companies%20virtually%20went%20unheard.)
- 9 Commission Staff Working Document, European Commission, 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025SC0080>

of legal proceedings for human rights violations.<sup>10</sup> The purpose, participant information and agenda of these meetings were also not made public at the time and were only discovered through media reports after the agenda was leaked, marking a lack of transparency in the commission's approach.<sup>11</sup> These roundtables revealed predominantly corporate concerns about harmonisation, simplification and complexity. Whilst some stakeholders suggested simplification through implementation guidelines rather than through re-opening the legislative process, most suggested pausing the application of the directive entirely. Specific sectors, such as finance and energy, raised concerns about costly reporting requirements and complex obligations, recommending the narrowing of value chain scope and further harmonisation.

Stakeholder perspectives were also gathered through lobbying activity in the form of Member of European Parliament (MEP) meetings. In the months prior to the announcement of the Omnibus, MEPs logged 68 meetings with majority private actors on the topic of Omnibus,<sup>12</sup> starting from 2 December 2024. Since then, an

additional 563 meetings have been logged.<sup>13</sup> These meetings have predominantly been with trade associations and large corporations (i.e. Exxon and Total Energies have logged multiple meetings, 8 and 10 respectively). Jorgen Warborn, the special rapporteur of the Omnibus file who will lead the negotiations on amendments to the CSRD and CSDDD for the EU parliament, logged a total of 49 meetings from early December 2024 to early September 2025. These meetings were predominantly with companies and trade associations.

Considering consultations, lobbying activity and the Draghi report, the European Commission published the Omnibus Proposal on 26 February 2025. The Omnibus Proposal targets, amongst others, the Corporate Sustainability Due Diligence Directive (CSDDD) and contains provisions to reduce regulatory and administrative burdens and simplify due diligence requirements. These changes come despite opposition from businesses, investors and civil society organisations, who warned the Omnibus proposal could create regulatory uncertainty and weaken protections.<sup>14</sup>

10 Legal Letter: Concerns about the inadequate consultation process on the Omnibus Simplification Package, 2025, [actionaid.org/sites/default/files/publications/20250131%20-%20Letter%20to%20the%20EC%20-%20Omnibus%20consultation.pdf](https://actionaid.org/sites/default/files/publications/20250131%20-%20Letter%20to%20the%20EC%20-%20Omnibus%20consultation.pdf); The transparency and impact of the preparatory process for the European Commission's Omnibus Sustainability package on the EU's sustainability goals and businesses, Li Andersson, 2025, [www.europarl.europa.eu/doceo/document/E-10-2025-000842\\_EN.html#:~:text=There%20were%20serious%20flaws%20in,responsible%20companies%20virtually%20went%20unheard](https://www.europarl.europa.eu/doceo/document/E-10-2025-000842_EN.html#:~:text=There%20were%20serious%20flaws%20in,responsible%20companies%20virtually%20went%20unheard); PRESS RELEASE EU Commission's Omnibus proposal is full-scale deregulation designed to dismantle corporate accountability, Sabela Gonzalez Garcia, European Coalition for Corporate Justice, February 2025, [corporatejustice.org/news/press-release-eu-commissions-omnibus-proposal-is-full-scale-deregulation-designed-to-dismantle-corporate-accountability/](https://corporatejustice.org/news/press-release-eu-commissions-omnibus-proposal-is-full-scale-deregulation-designed-to-dismantle-corporate-accountability/);

11 Legal Letter: Concerns about the inadequate consultation process on the Omnibus Simplification Package, 2025, [actionaid.org/sites/default/files/publications/20250131%20-%20Letter%20to%20the%20EC%20-%20Omnibus%20consultation.pdf](https://actionaid.org/sites/default/files/publications/20250131%20-%20Letter%20to%20the%20EC%20-%20Omnibus%20consultation.pdf); Unions slam 'rigged' talks on EU plans to streamline sustainability reporting, Robert Hodgson, 2025, <https://www.euronews.com/my-europe/2025/02/06/unions-slam-rigged-talks-on-eu-plans-to-streamline-sustainability-reporting>; LinkedIn Post, Linda Zeilina-Cross, 2025 [lnkd.in/p/eJU2ZEpv](https://www.linkedin.com/posts/linda-zeilina-cross_eu-omnibus-sustainability-reporting-activity-7298456789012345678)

12 MEP meetings with "Omnibus", "simplification" and/or "CS3D/CSDDD/CSDD" in the title

13 MEP Meetings, European Parliament, 2025, [www.europarl.europa.eu/meps/en/search-meetings?textualSearch=omnibus&fromDate=01%2F09%2F2024&toDate=15%2F09%2F2025](https://www.europarl.europa.eu/meps/en/search-meetings?textualSearch=omnibus&fromDate=01%2F09%2F2024&toDate=15%2F09%2F2025)

14 Omnibus I package - Commission simplifies rules on sustainability and EU investments, delivering over €6 billion in administrative relief, EU Commission, 26 February 2025 [finance.ec.europa.eu/publications/omnibus-i-package-commission-simplifies-rules-sustainability-and-eu-investments-delivering-over-eu6\\_en](https://finance.ec.europa.eu/publications/omnibus-i-package-commission-simplifies-rules-sustainability-and-eu-investments-delivering-over-eu6_en)

Amendments in the proposal include:<sup>15</sup>

- Limiting the scope of due diligence requirements to direct business partners (Tier-1)
- Removing the duty to terminate business relationships where leverage is not sufficient to ensure negative human rights impacts are prevented, mitigated, or remediated by business partners
- Removing EU-wide civil liability obligations and rules regarding who can bring such claims forward
- Extend the intervals for monitoring due diligence from annually to every 5 years
- Removing the requirement to implement climate transition plans
- Removing the clause requiring revisiting the inclusion of financial activities
- Reducing the information that companies can request from business partners
- Extending the scope of harmonisation for a uniform transposition in Member States, limiting their ability to adopt stricter national rules in relation to certain due diligence requirements when transposing the Directive

Following the Omnibus Proposal publication came the “Stop the Clock” Directive which postponed the transposition and application of the directive by one year. This leads to the first group of companies having to comply by July 2028, and all companies in scope complying in 2029.<sup>16</sup>

The Omnibus proposal and its implications have been subject to further discussions as the EU Council and EU Parliament are developing their positions. While the EU Council has already decided on its position, the EU Parliament’s vote is still outstanding. Further changes and compromises may be developed in the trilogue negotiations between the European Council and European Parliament which are highly anticipated at the time of this writing.

15 PRESS RELEASE EU Commission’s Omnibus proposal is full-scale deregulation designed to dismantle corporate accountability, Sabela Gonzalez Garcia, European Coalition for Corporate Justice, 2025, [corporatejustice.org/news/press-release-eu-commissions-omnibus-proposal-is-full-scale-deregulation-designed-to-dismantle-corporate-accountability](https://corporatejustice.org/news/press-release-eu-commissions-omnibus-proposal-is-full-scale-deregulation-designed-to-dismantle-corporate-accountability); DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements, European Commission, February 2025 [eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025PC0081](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025PC0081); Mandate of the Working Group on the issue of human rights and transnational corporations and other business enterprises, United Nations Working Group on Business and Human Rights, 2025, [www.ohchr.org/sites/default/files/documents/issues/business/workinggroupbusiness/wgbhr-statement-19-03-2025.pdf](https://www.ohchr.org/sites/default/files/documents/issues/business/workinggroupbusiness/wgbhr-statement-19-03-2025.pdf)

16 PRESS RELEASE EU Commission’s Omnibus proposal is full-scale deregulation designed to dismantle corporate accountability, Sabela Gonzalez Garcia, European Coalition for Corporate Justice, 2025, [corporatejustice.org/news/press-release-eu-commissions-omnibus-proposal-is-full-scale-deregulation-designed-to-dismantle-corporate-accountability](https://corporatejustice.org/news/press-release-eu-commissions-omnibus-proposal-is-full-scale-deregulation-designed-to-dismantle-corporate-accountability); DIRECTIVE (EU) 2025/794 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 14 April 2025 amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements, Official Journal of the European Union, 2025, [eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L\\_202500794](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202500794)



## General findings

### Entity coverage

The research examined 109 entities across several different sectors, comprising of 56 trade associations and 53 companies. Of these, 39 were already included in previous Social LobbyMap analyses for their lobbying on the CSDDD and were updated to reflect their continued activity in relation to the Omnibus proposal. The remaining 70 were newly identified through their Omnibus-related lobbying. Of these, 42 were also retroactively assessed for CSDDD lobbying, while 27 had no record of lobbying prior to Omnibus.

The three entities with the highest overall organisational scores<sup>17</sup> in the assessment, indicating their support for the CSDDD, were:

1. NEI Investments, with a score of 93
2. Primark, with a score of 92; and
3. YLVA, with a score of 91

All three of the top scoring entities are companies that have lobbied on both the CSDDD and Omnibus proposal. They have all been newly added to the database during the Omnibus update, and their activity to date has been limited to co-signing joint statements. While their scores indicate strong support, this support is currently expressed through collective lobbying rather than individual position statements or direct lobbying efforts.

The three entities with the lowest overall organisational scores<sup>18</sup> in the assessment, indicating their opposition to the CSDDD, were:

1. Federation of German Industries (BDI), with a score of 7

2. Confederation of Finish Industries EK, with a score of 11; and
3. Confederation of the German Textile and Fashion Industry, with a score of 12

All three of the lowest scoring entities are trade associations that have lobbied on both the CSDDD and Omnibus proposal. They were all included in the initial database assessment on the CSDDD and participated in the EU consultation process. Additionally, all three have published individual position statements, engaging with direct and independent lobbying.

### Trade associations continue to be less supportive

The impact of trade associations in corporate lobbying should not be understated. Their claim to representing the views of large portions of a sector or 'the industry as a whole' give a considerable weight to their voices. The example of the Omnibus shows that the EU Commission considers trade associations to be the most relevant stakeholders whose input deserves to be given a lot of consideration. The Staff Working Document shared by the Commission during the publication of the Omnibus proposal highlights this quite clearly: When demonstrating the stakeholder inputs received on the CSDDD simplification, the Commission states that "25 business associations" welcomed the Omnibus initiative.<sup>19</sup> It follows this up by outlining the views shared by the 25 business associations over a lengthy paragraph. This is followed up by

<sup>17</sup> Entities with an engagement intensity score of less than three were excluded from consideration to avoid misleading results. Engagement intensity measures how actively an entity engages in lobbying, calculated by the number of scored evidence items recorded in the database.

<sup>18</sup> Entities with an engagement intensity score of less than three were excluded from consideration to avoid misleading results. Engagement intensity measures how actively an entity engages in lobbying, calculated by the number of scored evidence items recorded in the database.

<sup>19</sup> Commission Staff Working Document, European Commission, February 2025, <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52025SC0080>

noting that “[a] number of companies” voiced opposition to the reopening of the legal text. Other than the business associations, the number of companies is not specified, and their views are presented very briefly.

This disconnect between the business associations supporting and the companies opposing the omnibus is, however, a relevant indicator for understanding the diversity of views on human rights due diligence legislation within the private sector. Covering both individual companies and larger trade bodies allows the SLM to compare their positions. Overall, companies tend to be more supportive of strong due diligence obligations, while trade associations consistently lobby more negatively.

Further insights can be gained from directly comparing the scores of companies with those of the trade associations they are members of. For this analysis the SLM research identifies membership links between companies and trade associations in the research universe. Based on these links companies are given what is called the ‘relationship score’ - a weighted average of the scores of the trade associations they are members of.<sup>20</sup>

Of the 53 companies covered, SLM research identified links to at least one trade association for 24. Almost all companies held positions that are overall more supportive than that of their trade associations. The gap between company and TA positions is most notable in high-scoring companies and gets smaller the lower the companies themselves are scoring, indicating that TAs are not reflecting the more progressive positions of many of their members. ‘The six companies that appear to be most supportive of human rights legislation at an organisational level (Primark, Paulig, Mondelez International, Ferrero, Mars Wrigley, and Hakro) have relationship scores which are not supportive, as a result of the less supportive or even opposing views of their trade associations. The most striking example of this is Paulig, a Finnish Food Products company with a strongly supportive position on mandatory human rights due diligence. Its trade associations, however, hold an overall not-supportive position. The difference

between the scores is over 40% with Paulig scoring 88 and its trade associations scoring 40.

Paulig is member of two trade associations, The Confederation of Danish Industry (DI), a cross-sectoral trade association, and FoodDrink Europe, a trade association focused on the Food sector. 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. DI was not found to have carried out additional lobbying on the Omnibus. FoodDrink Europe on the other hand, has been supportive in their lobbying of the CSDDD and held a neutral or mixed position on the Omnibus.

On the not-supportive side, however, Allianz SE and DWS Group are almost fully aligned with the not-supportive positions held by their trade associations.

Our findings from the comparison of company and relationship scores supports the widely held assumption that trade associations tend to represent the lowest common denominator of the views held by their members. For trade associations that represent a vast array of different industries this often means they will represent their most conservative members. The diversity of views held throughout the association membership, particularly the more progressive, supportive views, therefore remain invisible.

Companies that identify misalignment with the trade associations they are member of, are left to conduct their own lobbying activities. Without the weight of a claim to be representing a vast membership their voices may not be given as much consideration. As a result, smaller companies therefore feel it is the best strategy to group together and form networks to amplify their voices.

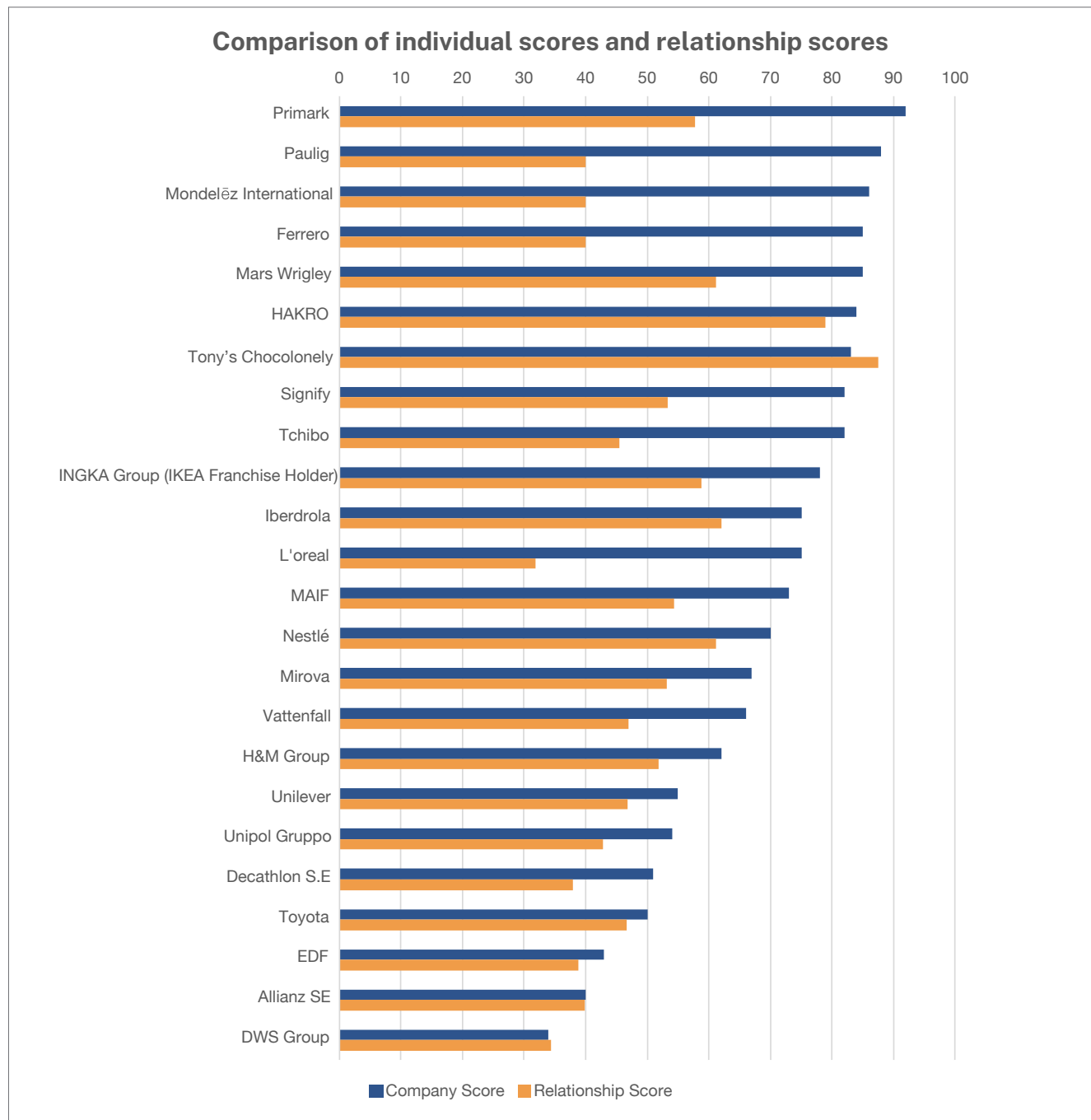
Other companies have taken it a step further. Not satisfied with only carrying out supportive lobbying themselves, they are making their

<sup>20</sup> For a further definition of the scores referenced in this analysis, please consult the Annex.

disagreement with the positions taken by their trade associations public. An example of this in the context of Omnibus are Nestlé, Unilever, and L'Oréal who insisted on having a caveat added to a recent statement by the European Round Table for Industry (ERT) stating they did not agree with the full position and outlining exactly which aspects of the statement they agreed with.<sup>21</sup>

More companies should be encouraged to engage with the positions presented by their trade associations and publicly state when they

disagree. This would increase awareness of policy makers of the diversity of positions held within 'the industry'. Social LobbyMap can be a tool in enabling companies to understand the positions put forward by their trade associations and investigate alignment with them. This allows them to then better demonstrate their own stances and where there are disparities with their trade associations.



[Figure 1: organisations for which relationship scores were detected]

21 Reducing the reporting burden in the EU, European Round Table for Industry, January 2025, [https://ert.eu/wp-content/uploads/2025/01/ERT-Reducing-the-reporting-burden-January-2025-Final\\_V2.1.pdf](https://ert.eu/wp-content/uploads/2025/01/ERT-Reducing-the-reporting-burden-January-2025-Final_V2.1.pdf)



## Lobbying positions and intensity

### Lobbying positions

Lobbying positions between the original CSDDD and the Omnibus proposal remain largely consistent across entities, with companies and trade associations mainly holding the same supportive or non-supportive stances throughout. This analysis was done by separately averaging the scores of evidence items categorised under either the CSDDD or Omnibus, to compare shifts in positioning between the two. Evidence items are scored on a five-point scale ranging from -2 to +2.

The average scores of evidence items for companies decreased slightly from 1.2 to 1.1. However, nearly all companies increased or maintained the same scores from the CSDDD to the Omnibus proposal. The only exception to this is DWS Group, whose average assessment of evidence items has decreased from a score of -0.17 during CSDDD to -1.4, attributing to the overall slight decline and indicating the entity's agreement with the Omnibus' weakening of due diligence standards.

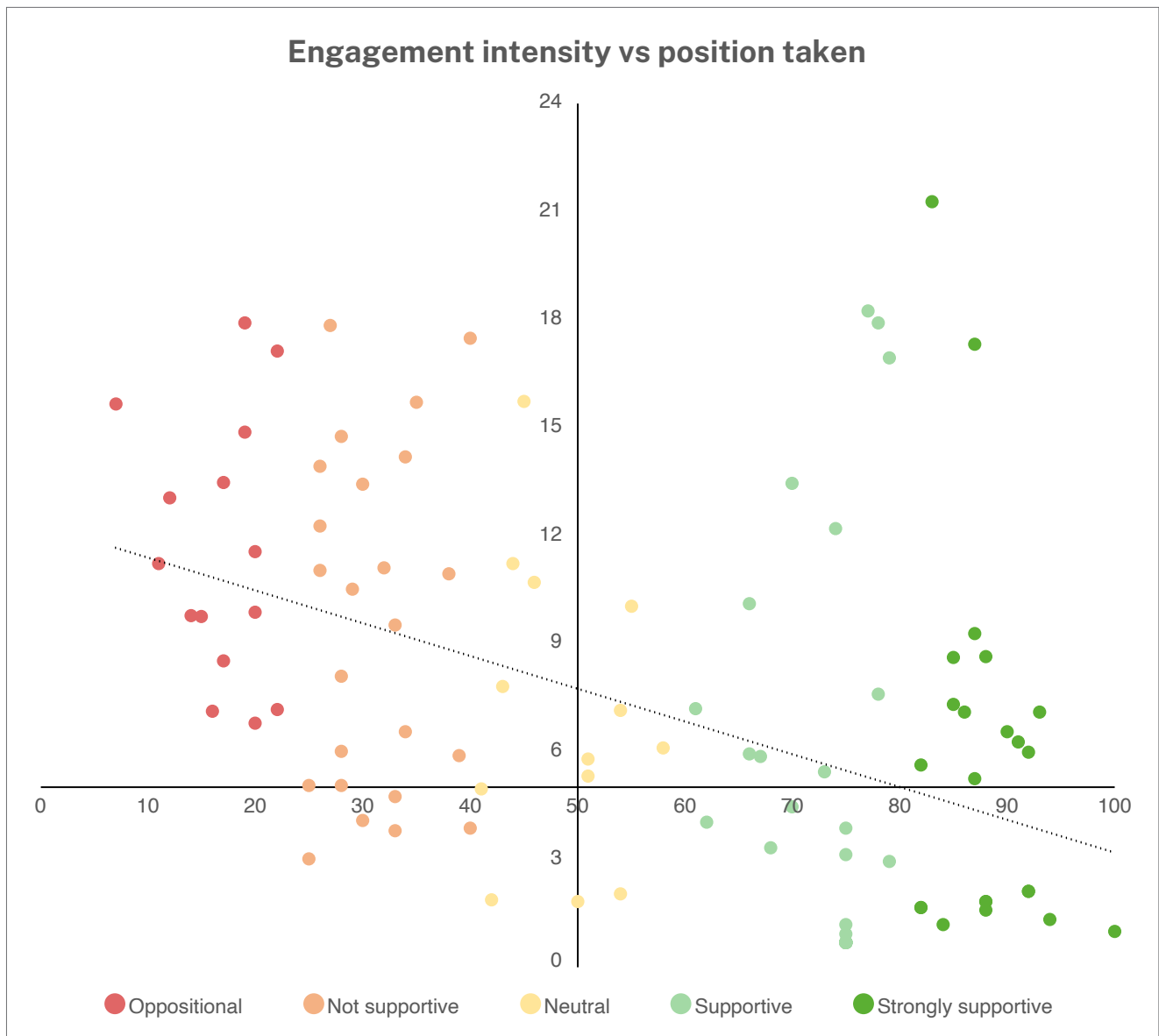
Among trade associations, the average score of evidence items decreased from -0.31 to -0.68, with five entities shifting from neutral to non-supportive positions, and four from non-supportive to oppositional. While most trade associations did not have major changes to their individual positioning, the decrease in average score indicates an overall shift towards less support for strong due diligence standards.

Further, while overall positions have seen little change, the positions related to the Omnibus appear more polarised. While CSDDD lobbying reflected a more nuanced spectrum of views, Omnibus lobbying activity shows clearer divisions, with fewer neutral or mixed positions and more entities expressing either supportive or non-supportive views. This difference may be linked to the limited number of individual Omnibus statements, the Omnibus' focus on specific proposal elements, or the lack of nuance in many of the Omnibus statements, which tend to broadly express support or opposition for the proposal.

### Lobbying intensity

Lobbying intensity was assessed using individual engagement intensity scores, calculated by the number of evidence items scored for each entity on the database. Any position statement or lobbying activity could be scored for multiple indicators, leading to multiple evidence items. The higher the number of items, the higher the engagement intensity score, thereby reflecting both the frequency and depth of engagement.<sup>22</sup> The scores varied significantly between entities, ranging from as low as one for entities that co-signed a single statement, to 21 for Tony's Chocolonely, which engaged positively in a variety of collective and individual lobbying activities, including direct engagement with EU legislators.

<sup>22</sup> For a further explanation of the scores referenced in this analysis, please consult the Annex.



[Figure 2: Distribution of engagement intensity by individual scores ranging from opposing (0) to strongly supporting (100)]

Overall, unsupportive or oppositional voices were found to engage more intensely, while many supportive entities demonstrated lower levels of lobbying activity. Amongst trade associations, the average organisational score was 37, paired with an average engagement intensity score of 10. In contrast, companies had a significantly higher average organisational score of 76, but an average engagement intensity score of four – less than half the engagement of trade associations.

Trade associations often have a dedicated mandate to engage in lobbying, suggesting that they have significant resources (both financial and human) to support their activities. Companies on the other hand, in particular SMEs, often have more restricted resources, meaning

they will likely only engage where they consider it the most relevant for their interests. This can lead to an over-representation of not supportive positions through trade associations.

To identify the loudest supportive and oppositional voices among the entities analysed, a composite score was developed by weighting organisational scores and engagement intensity scores equally for all entities. This approach identified the overall strongest voices on the CSDDD debate.

Most supportive voices:

1. Tony's Chocolonely, with an organisational score of 83 and an engagement intensity score of 21,

- 2. Principles for Responsible Investment (PRI), with an organisational score of 87 and an engagement intensity score of 17; and
- 3. MVO Nederland, with an organisational score of 87 and an engagement intensity score of 9.

Most oppositional voices:

- 1. Federation of German Industries (BDI), with an organisational score of seven and an engagement intensity score of 16,
- 2. BUSINESS EUROPE, with an organisational score of 19 and an engagement intensity score of 18; and
- 3. European Banking Federation (EBF), with an organisational score of 19 and an engagement intensity score of 15.

**Lobbying moments**

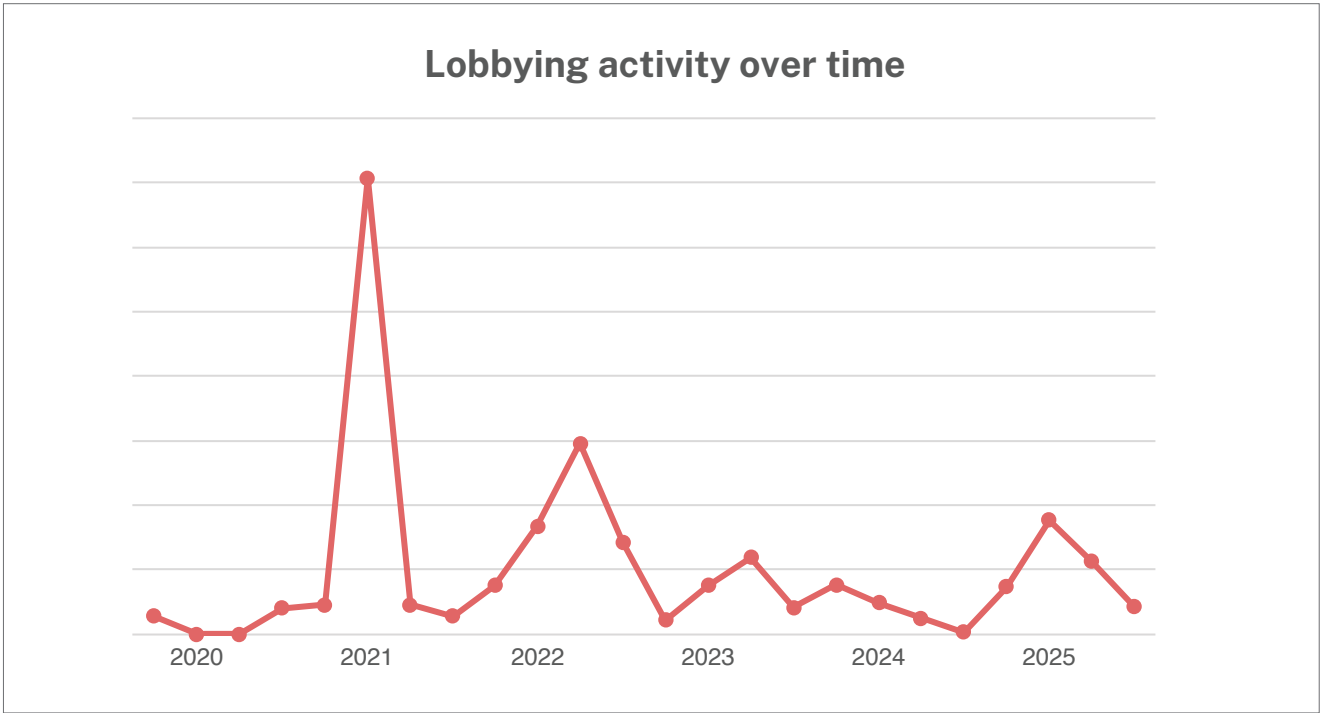
The legislative process around the CSDDD was spread over several years, while the Omnibus proposal was more recently announced in November 2024. Analysis of lobbying activity between October 2019 and August 2025 highlights several key lobbying moments around the CSDDD and Omnibus processes. These moments were identified using the dates of publication of individual evidence items.

Overall, trade associations engaged in lobbying much more intensely and, in some instances, more proactively, than companies throughout the

timeline. Trade associations consistently led the lobbying during the CSDDD consultation phases and were active in the lead up to the trilogue negotiations. In contrast, companies tended to engage a lot less, and slightly later, as evident at the end of 2023 and beginning of 2024 when company lobbying activity rose only after the trilogue outcomes were finalised.

Five major lobbying moments were identified:

- 1. EU second-phase consultation on the CSDDD (2021): 325 evidence items from trade associations, and 84 from companies
- 2. EU third-phase consultation on the CSDDD (2022): 302 evidence items from trade associations, and 169 from companies
- 3. Months directly before trilogue negotiations (early to mid-2023): 119 evidence items from trade associations, while companies were notably absent, with no lobbying activity detected
- 4. Conclusion of trilogue negotiation and withdrawal of support by some member states causing need to re-negotiate (end of 2023): 69 evidence items from trade associations, and 53 from companies
- 5. Following the Omnibus proposal (2025): 130 evidence items from trade associations and 47 from companies



[Figure 3: Lobbying activity over time]

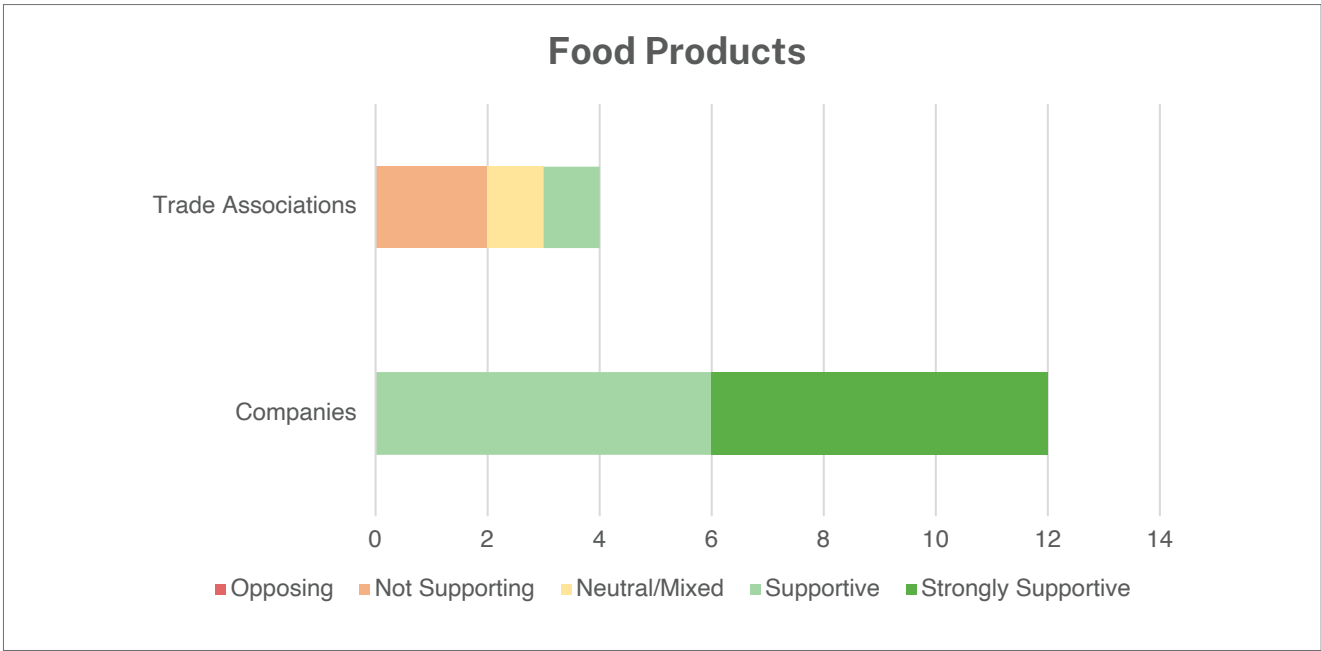


## Sector analysis

This section explores the sectoral trends of lobbying. It focuses on food products, apparel, cross-sectoral, energy, oil and gas, and finance as the biggest sectors represented in the research universe. Other sectors include Automobiles, Business Services, Chemicals, Consumer Staples, Utilities, Healthcare, Metals and Mining, Transportation, and Retail. However, these other sectors were not represented strongly enough to allow the reliable identification of sector-wide trends.

The research found that food and apparel had overall more supportive lobbying stances whilst finance, energy, oil and gas were overall less supportive. Of the 71 entities included in this sector analysis, six have no prior record of lobbying on the CSDDD, namely Globe Hope, Corporate Leaders' Group, Meira, Oatly!, Neumarkter Lammsbräu, Gebr. Ehrsperger KG, and SpiritsEurope. Four of these entities are part of the food products sector and all have low engagement intensity scores.

### Food products and apparel were the highest scoring sectors

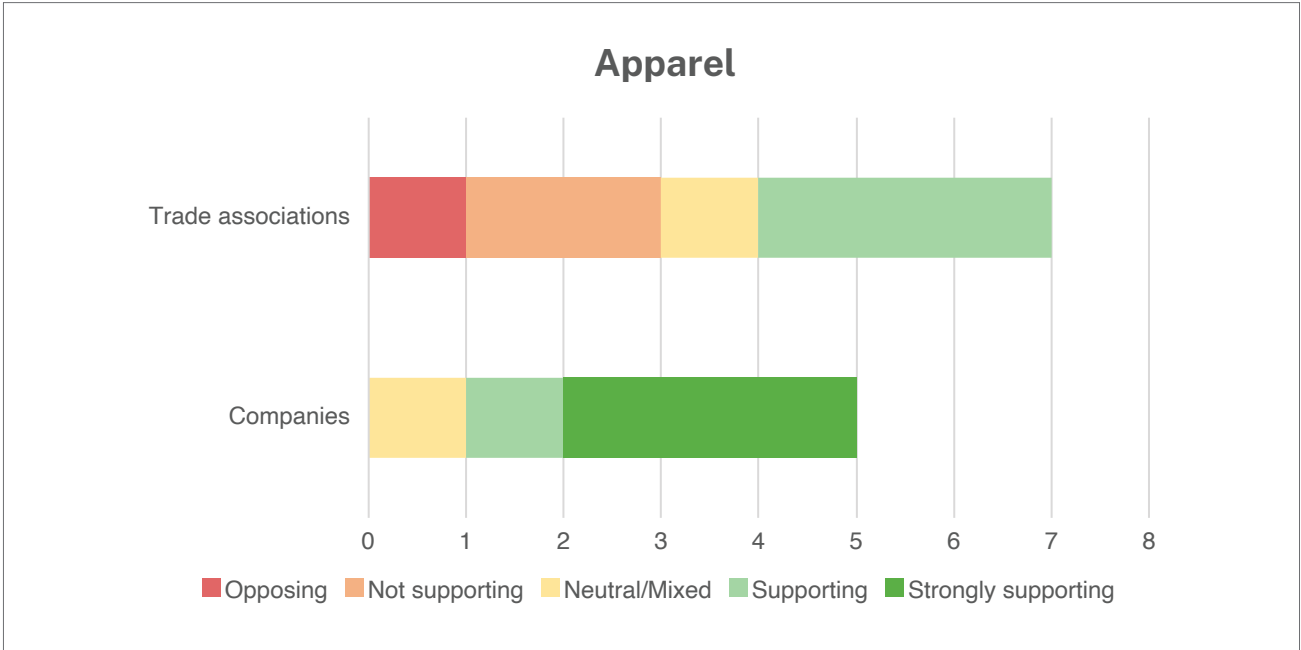


[Figure 4: Distribution of scores for the food products sector]

Of the sectors analysed, the highest scoring is food products. Of the 16 food product entities covered, four are trade associations and 12 are companies. A majority of 13 entities expressed overall supportive positions, including all 12 companies and one of the four trade associations.

Most entities support the directive entirely and call for full implementation to ensure a level playing field. They also lobbied strongly for full value chain coverage, opposing the narrowing of scope to solely direct business partners (tier-1). Paulig, the Hershey Company and Mondelēz International were the highest scorers. Kotipizza Group and Meira were scored as strongly supportive however, these entities are SMEs that were only held positions on mandatory human rights due diligence in general (indicator Q1.1) and enforcement (indicator Q1.3) as their lobbying activity was limited. While food

products lead the support, much of the lobbying activities of these entities is predominantly via joint statements, organised by the Voice Network and the Cocoa Coalition. Of the non-supportive entities, SpiritsEurope, a trade association, was the least supportive of the directive in its entirety, claiming that human rights due diligence legislation creates regulatory burdens and needs to be simplified.



[Figure 5: Distribution of scores for the apparel sector]

For apparel, 12 entities were scored in total, five of which are companies and seven trade associations. The majority have positive scores. General support was found for mandatory human rights due diligence (Q1.1), value chain coverage (Q3.1), provision of remedy (Q2.1), and civil liability (Q2.5). The indicator that was least supported by the sector was directors’ duties in relation to stakeholder engagement (Q4.2). Stakeholder engagement (Theme 4), received the least engagement overall. Primark, Fair Wear Foundation (FWF), and Ethical Trading Initiative (ETI) had the most supportive positions. All three are strongly supportive the directive in its entirety and of engaging rights-holders or their representatives at all stages of the remediation process (Q2.4).

Apparel and Food products are both highly consumer-facing sectors and, as such, have historically been subject to public scrutiny with regards to human rights issues.<sup>23</sup> For example, the 2013 Rana Plaza factory collapse exposed major failings in garment supply chains,<sup>24</sup> and widespread reports of child labour and exploitation in cocoa production have drawn attention to the food industry.<sup>25</sup>

23 Shein reveals child labour cases at suppliers, João da Silva, August 2024, [www.bbc.co.uk/news/articles/c4glzdd88l0](https://www.bbc.co.uk/news/articles/c4glzdd88l0); ‘I want Nestlé to explain’: families fight for answers in Buitoni E coli scandal, Angelique Chrisafis, October 2022, <https://www.theguardian.com/business/2022/oct/27/nestle-france-buitoni-e-coli-scandal>; Boohoo accused of failing to improve working conditions in its supply chain, Sarah Butler, June 2021, [www.theguardian.com/business/2021/jun/18/boohoo-accused-of-failing-to-improve-working-conditions-in-its-supply-chain](https://www.theguardian.com/business/2021/jun/18/boohoo-accused-of-failing-to-improve-working-conditions-in-its-supply-chain); Fast fashion and luxury brands shift orders in hunt for cheaper labour, impacting thousands of garment workers, Business and Human Rights Resource Centre, 11 December 2024, [www.business-humanrights.org/en/from-us/media-centre/fast-fashion-and-luxury-brands-shift-orders-in-hunt-for-cheaper-labour-impacting-thousands-of-garment-workers/](https://www.business-humanrights.org/en/from-us/media-centre/fast-fashion-and-luxury-brands-shift-orders-in-hunt-for-cheaper-labour-impacting-thousands-of-garment-workers/)

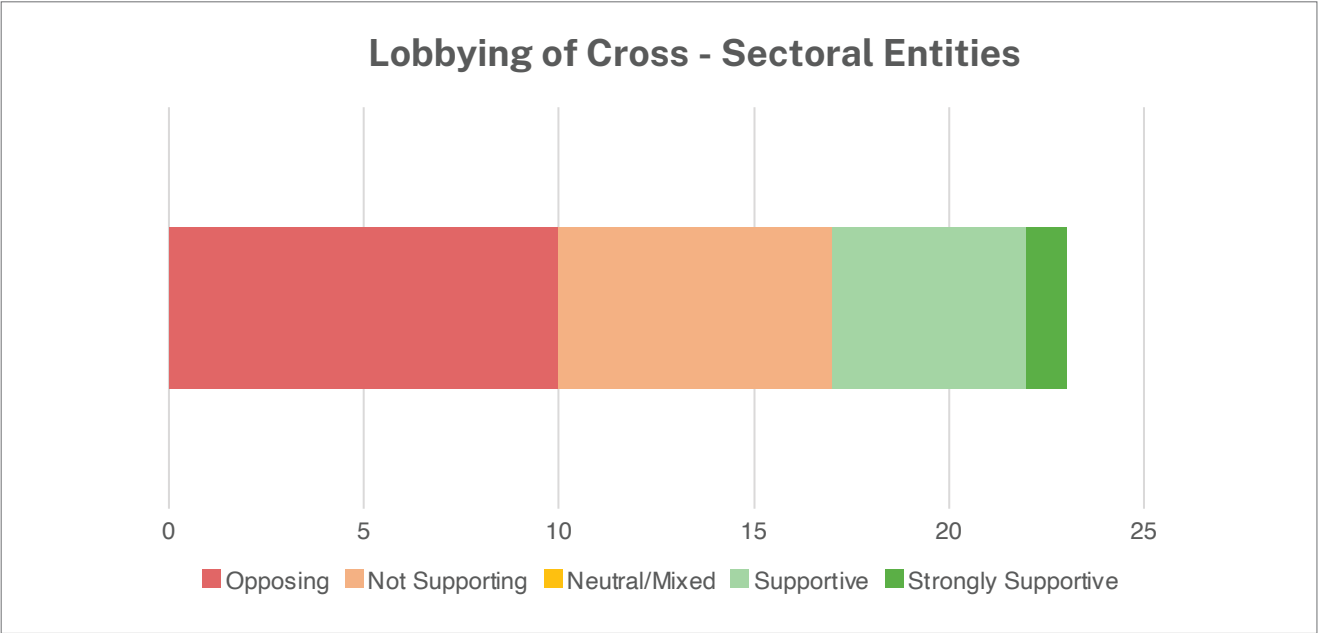
24 The Rana Plaza disaster, Foreign & Commonwealth Office and Department for International Development, 10 April 2014, [www.gov.uk/government/case-studies/the-rana-plaza-disaster](https://www.gov.uk/government/case-studies/the-rana-plaza-disaster)

25 The Cocoa Industry in West Africa: A history of exploitation, Anti-Slavery International, 21 June 2004, [www.antislavery.org/wp-content/uploads/2017/01/1\\_cocoa\\_report\\_2004.pdf](https://www.antislavery.org/wp-content/uploads/2017/01/1_cocoa_report_2004.pdf)

This exposure has compelled many companies within these sectors to strengthen their human rights practices and take measures towards conducting due diligence throughout their value chains. This longstanding experience with human rights due diligence may have influenced the supportive positions we found of the apparel and food product companies. Their stance may also be based on the desire to level the playing field for companies that have already been integrating these practices for years. In contrast, most trade associations representing these sectors continue to have negative positions. Yet this division of positions in these sectors is marginal in comparison to the opposition seen from trade associations in the sectors assessed below.

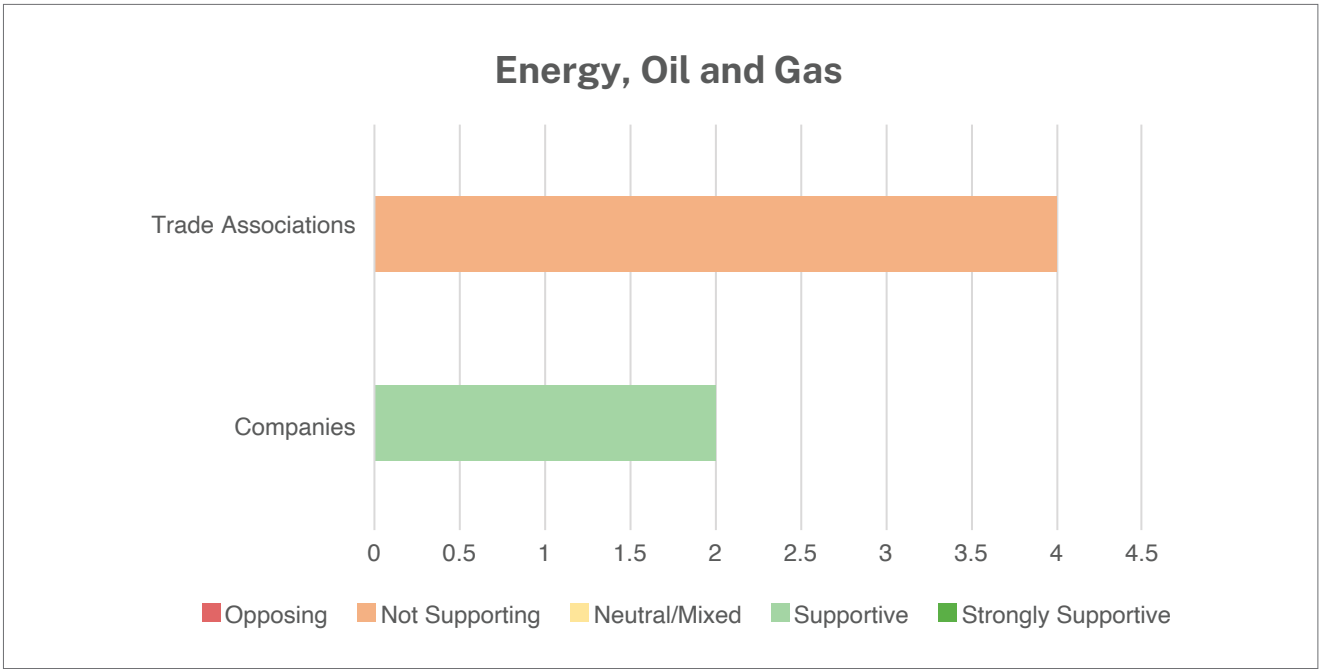
Still, significant misalignment was found between organisation scores and the scores of the trade associations those entities are a part of. For example, for food products Paulig saw a 58-point misalignment between its own position and that of its trade association while for apparel Primark saw a 34-point misalignment.

**Lowest scores were found for cross-sectoral trade associations, followed by oil and gas, and financial sector entities**



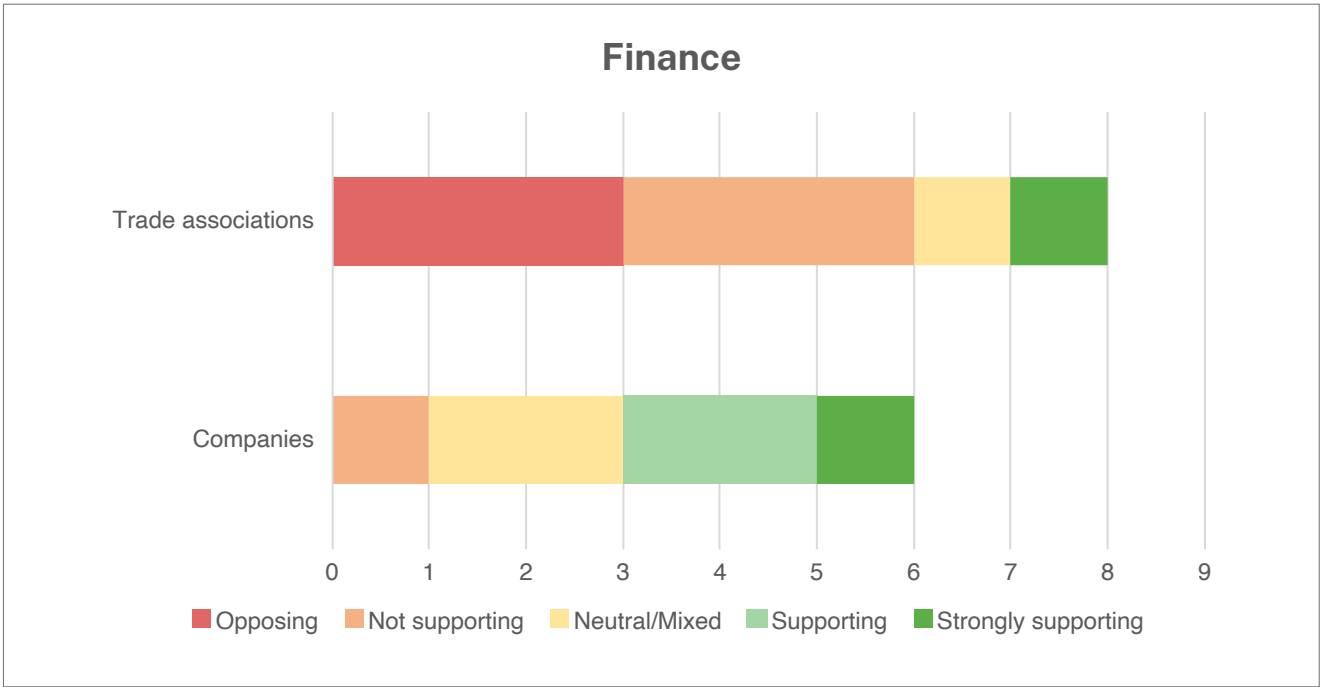
[Figure 6: Distribution of scores for cross-sectoral entities]

The 23 cross-sectoral trade associations expressed mostly non-supportive positions and had the lowest scores of all sectors. Federation of German Industries (BDI), Confederation of Finnish Industries EK (France), Confindustria are leading the opposition. Positions were the least supportive for requiring human rights due diligence regardless of sector or size (Q1.2) and including the duties of directors in human rights due diligence legislation (Q1.4) for all three entities. MVO Nederland, Ecopreneur.eu and Corporate Leaders' Group lead the positive positions who are supportive of the directive regardless of sector or size (Q1.2).



[Figure 7: Distribution of scores for Energy, Oil and Gas entities by type]

Six entities were analysed for the energy, oil and gas sector, four of which are trade associations and two of which are companies. This sector had overall the second lowest scores, however, all of the unsupportive scores were from trade associations while companies were supportive. Most lobbied indicators for this sector are mandatory human rights due diligence (Q1.1), requiring human rights due diligence regardless of sector or size (Q1.2), enforcement mechanisms (Q1.3), value chain coverage (Q3.1), and civil liability (Q2.5). Requiring companies to exert leverage and support in the remediation process (Q2.2) was not engaged with by any of the entities assessed in this sector. Again, Stakeholder engagement (Theme 4) received the least engagement overall and value chain human rights due diligence received the lowest scores.



[Figure 8: Distribution of scores for financial sector entities by type]



For finance, 14 entities were assessed in total, six companies and eight trade associations. The sector also expressed a majority non-supportive position and, once more, most of the not supportive positions were held by trade associations. The opposition to the CSDDD is led by Federation Bancaire Francaise, the European Banking Federation and Assonime, particularly on including directors' duties in human rights due diligence legislation (Q1.4) and directors' duties regarding stakeholder engagement (Q4.2). Opposition is not unanimous and entities such as NEI Investments and Principles for Responsible Investment (PRI) have voiced strongly supportive positions. Support is particularly given for enforcement mechanisms (Q1.3), involvement of stakeholders in the remediation process (Q2.4) and in the assessment of human rights risks (Q4.3).

## Indicator findings

Every entity that was included in the sectoral analysis lobbied for mandatory human rights due diligence (Q1.1) and 38 of those 71 were found to hold supportive positions. Leading the supportive stances are Mondelēz International, Mars Wrigley and Ferrero all of which have signed on to various joint statements. Requiring additional action where risks of human rights impacts are greatest (Q3.2) was least lobbied, only eight of 71 entities provided a statement, five (Ferrero, Mars Wrigley, Mondelez, The Hershey Company, Tony's Chocolonely) of which had all signed on to the same Cocoa Coalition position paper.



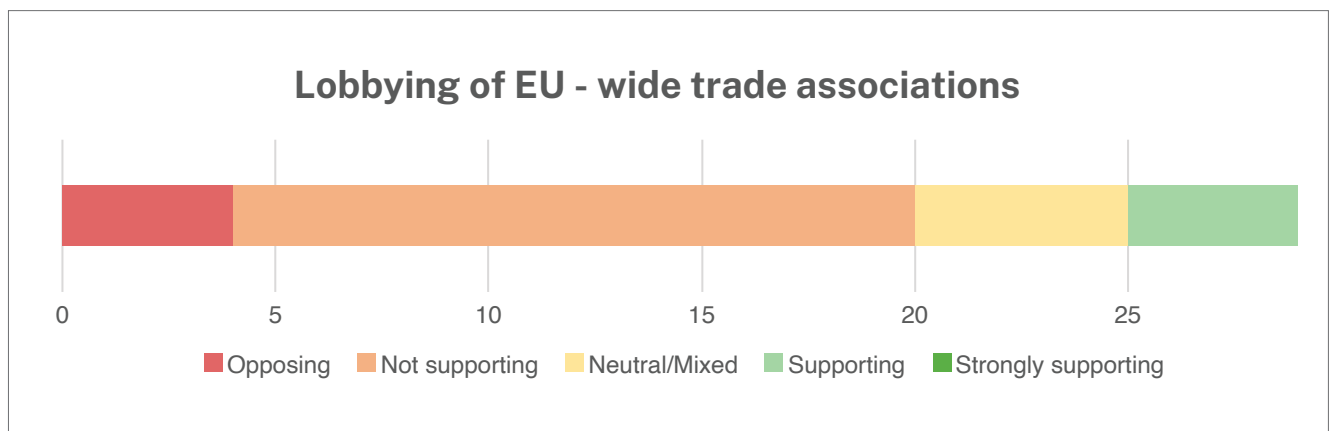
# Country and regional analysis

## Country and regional analysis

This section explores country and regional specific patterns of lobbying and positioning. It outlines findings across EU-internal entities, including EU-wide trade associations, Germany, and the Netherlands, as well as actors external to the EU. EU-internal countries were chosen based on the number of entities from those countries included in the research universe. France is not included in this analysis, as a significant part of French entities belong to the financial sector which was analysed in the previous chapter.

The research demonstrates that German and Dutch companies were overall the most supportive of the CSDDD, while EU-wide trade associations predominantly adopted not-supportive or opposing views. External influence, primarily from UK and US companies, was mainly supportive. Of the 71 entities covered in this section, 21 appear for the first time due to their lobbying on the Omnibus proposal, with no prior record of engagement on the CSDDD process. Notably, 16 of these new entities are German companies, the majority of which are SMEs who have exhibited very limited lobbying activity.

### EU-wide



[Figure 9: Distribution of scores for EU-wide trade associations]

29 trade associations with EU-wide memberships were identified in the research. Their overall positioning was the most negative amongst country and regional trends, with 20 out of 29 associations holding not supportive or opposing views. The opposition was led by European Tech & Industry (CEEMET), BUSINESS EUROPE, European Banking Federation (EBF) and EUROCHAMBRES. These associations were collectively the most opposed to CSDDD provisions related to directors' duties to avoid harm and a requirement to identify stakeholder interests, (Q1.4 and Q4.1 respectively). Q1.4 was the most heavily opposed indicator overall, with 23 out of 29 of the entities lobbying against it. Only four entities, FoodDrink Europe, CSR Europe, Amfori, and Ecopreneur.eu showed support for the CSDDD. They collectively had the highest scores in relation to indicators on mandatory human rights due diligence (Q1.1) and full value chain coverage (Q3.1).

Germany

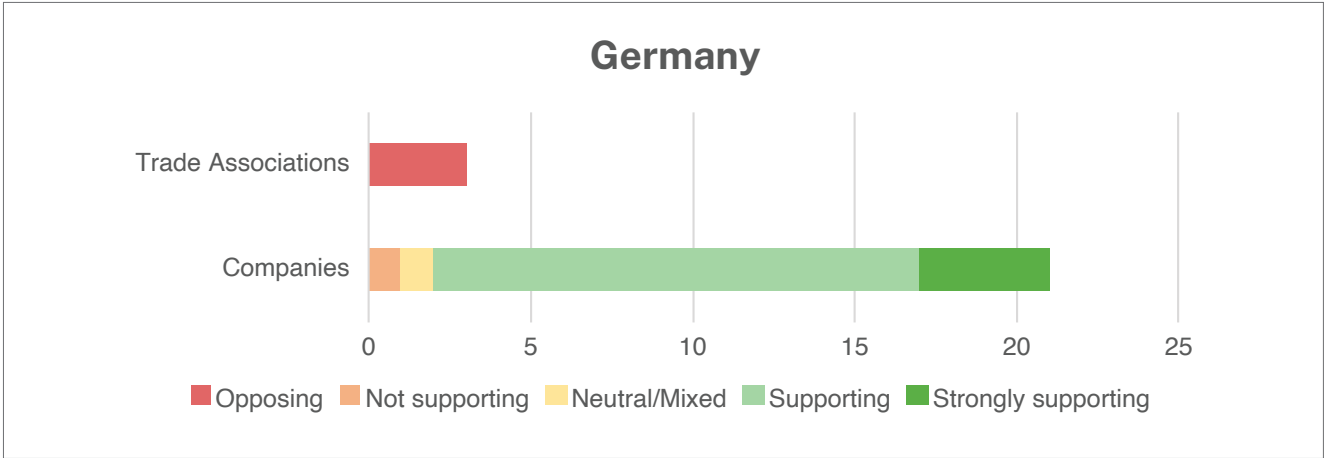
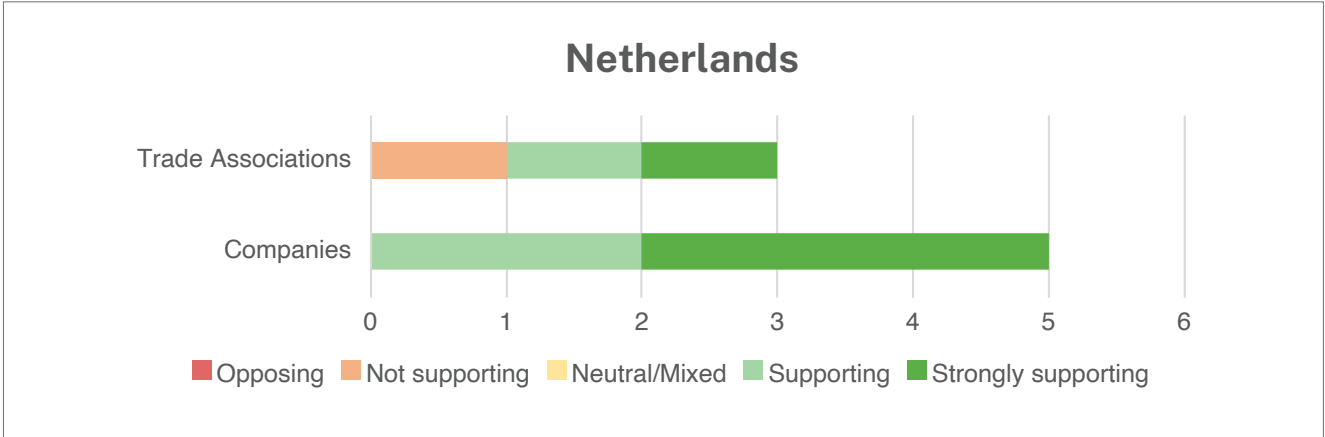


Figure 10: Distribution of scores for German entities by type]

For Germany, 24 entities were assessed in total, consisting of 21 companies and three trade associations. Of the 21 companies, the vast majority held overall supportive positions on the CSDDD, with only two companies found to be not supportive. However, it is important to note that of the 19 supportive companies, 15 have very low engagement intensity scores of less than 1, indicating that while they are supportive, they participated in very limited lobbying efforts. The most supportive scores came from SHIFT GmbH, ARIS GmbH, Hakro, and Tchibo, who all scored the highest in relation to support for the CSDDD and strong due diligence standards in general (Q1.1). In contrast, the three German trade associations demonstrated strong opposition to the CSDDD. Their lowest collective scores were in relation to company scope (Q1.2), the inclusion of civil liability (Q2.5), and comprehensive value chain coverage (Q3.1).

Netherlands

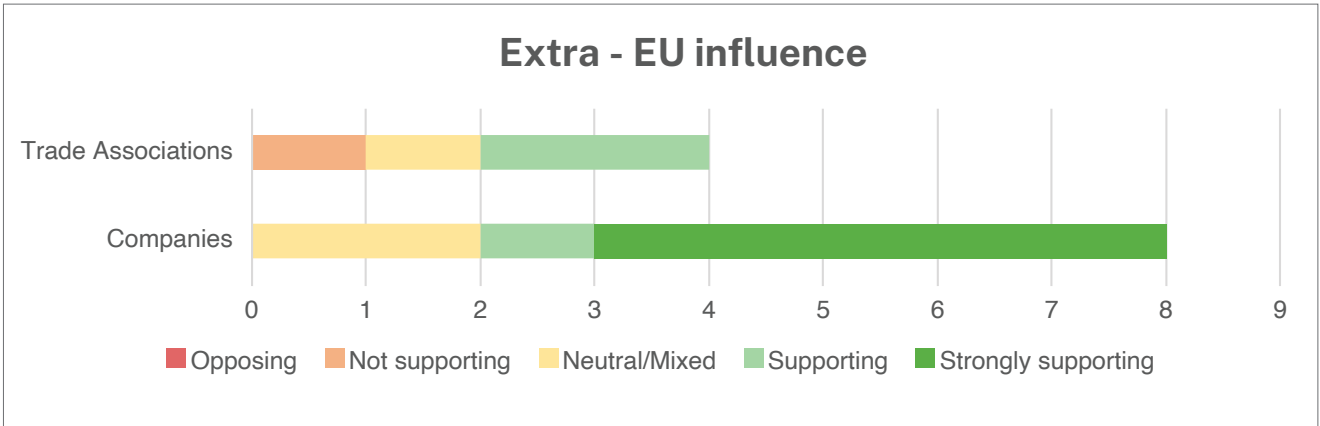


[Figure 11: Distribution of scores for Dutch entities by type]

For the Netherlands, eight entities were assessed, including five companies and three trade associations. Overall, entities from the Netherlands scored quite high overall, with seven entities expressing supportive or strongly supportive positions. Only one trade association, the Confederation of Netherlands' Industry and Employers (VNO-NCW), was not supportive. Of the three trade associations, MVO Nederland and Fair Wear Foundation scored particularly high for trade associations

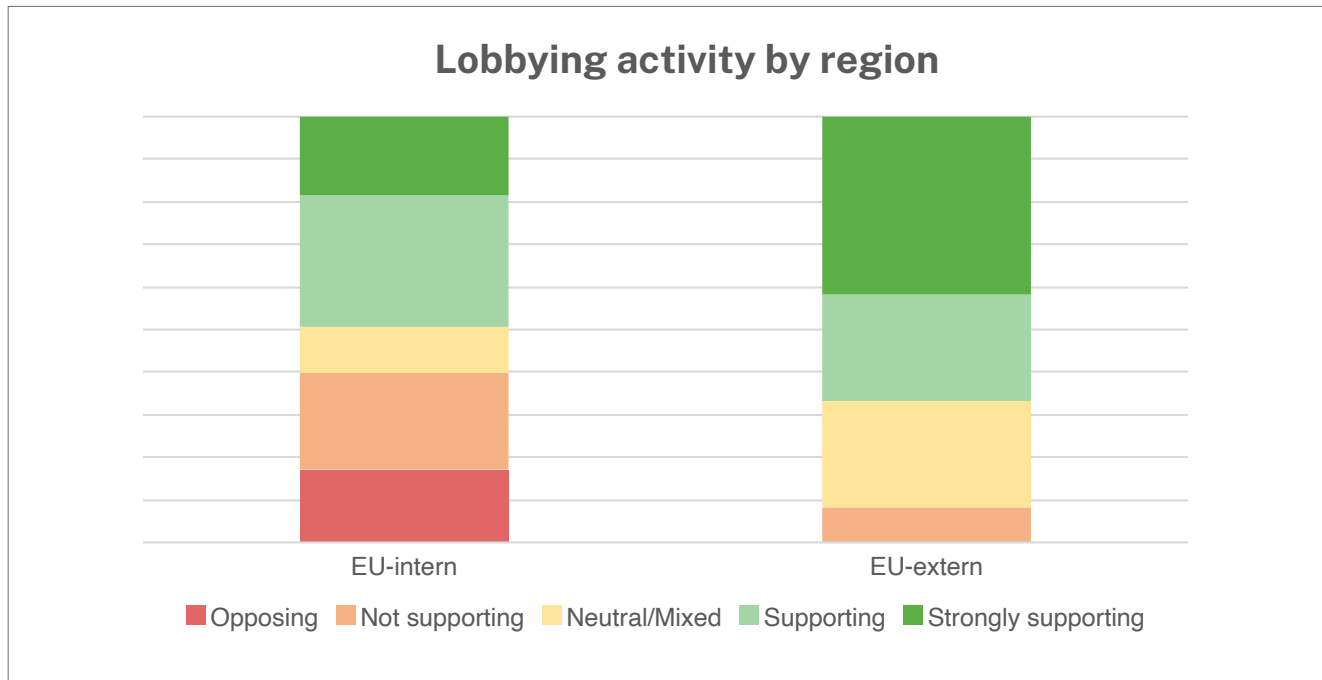
and are the first and third ranked associations that were assessed overall. Dutch companies also stood out, in addition to their high support, for their high engagement intensity. They collectively scored higher than companies in any other countries or regions, indicating that they are more involved in lobbying efforts. MVO Nederland scored the strongest supportive score overall, while Tony’s Chocolonely achieved both the highest company score in the Netherlands, and the highest engagement intensity across the entire dataset. Overall, the seven supportive entities lobbied most consistently in support of all companies being included in scope of the CSDDD, having a strong enforcement mechanism, including provisions on civil liability, and comprehensive coverage of value chain activities (indicators Q1.2, Q1.3, Q2.5, and Q3.1). Meanwhile, VNO-NCW was the lone non supporter of each of the respective indicators.

External to the EU



[Figure 12: Distribution of scores for EU-external entities by type]

Entities based outside of the EU showed mostly supportive positions on the CSDDD, with 12 entities being assessed across the UK (4), US (3), Japan (2), Canada (1), Switzerland (1) and the UAE (1). Of these 12, eight are companies and four are trade associations. Six of the eight companies demonstrated positions which were overall supportive, with only two companies, Nestlé and Unilever, remaining neutral. In contrast, the four trade associations were split between supportive and non-supportive, with the two UK associations, Ethical Trade Initiative (ETI) and Corporate Leaders’ Group demonstrating their support. The other two trade associations, the Japan Business Council in Europe (JBCE) and the American Chamber of Commerce to the EU (AmCham EU) were overall not supportive or neutral. Leading supportive entities include NEI Investments, Primark, and The Hershey Company, reflecting external EU support that is not specific to any one country or sector. Key lobbying efforts were focused on the inclusion of civil liability (Q2.5) and the coverage of value chain activities (Q3.1). Civil liability (Q2.5) was lobbied on by 10 out of 12 entities, and was overall supported by the majority, with Nestlé and Unilever remaining neutral, and JBCE and AmCham EU standing out as the only entities that were not supportive. There was a similar trend with value chain coverage (Q3.1), where 11 out of 12 entities lobbied, with the majority being supportive, Toyota and JBCE being neutral, and AmCham EU being the lone non supporter.



[Figure 13: Comparison of scores between all EU-internal and all EU-external entities]

Despite the limited lobbying activity of external entities, it is clear that extra-EU countries and regions are intent on influencing the outcome of the Omnibus process. This is demonstrated for example in the joint statement on a United States and EU trade agreement published earlier this year. In this document it is stated that “The European Union commits to undertake efforts to ensure that the Corporate Sustainability Due Diligence Directive (CSDDD) and the Corporate Sustainability Reporting Directive (CSRD) do not pose undue restrictions on transatlantic trade.

In the context of CSDDD, this includes undertaking efforts to reduce administrative burden on businesses, including small-and medium-sized enterprises, and to propose changes to the requirement for a harmonised civil liability regime for due diligence failures and to climate-transition-related obligations. The European Union commits to working to address US concerns regarding the imposition of CSDDD requirements on companies of non-EU countries with relevant high-quality regulations.”<sup>26</sup> Indicating clearly, that the CSDDD and CSRD have been of concern of the US government which has in turn taken steps to influence the EU’s legislation. Further research is necessary to uncover any lobbying of the US private sector in the US.

<sup>26</sup> Joint Statement on a United States-European Union framework on an agreement on reciprocal, fair and balanced trade, European Commission, 21st August 2025, [policy.trade.ec.europa.eu/news/joint-statement-united-states-european-union-framework-agreement-reciprocal-fair-and-balanced-trade-2025-08-21\\_en](https://policy.trade.ec.europa.eu/news/joint-statement-united-states-european-union-framework-agreement-reciprocal-fair-and-balanced-trade-2025-08-21_en)



# Corporate positions on Omnibus proposal main asks

## Corporate positions on Omnibus proposal main asks

The Omnibus proposal itself does not suggest revoking the CSDDD, CSRD and Taxonomy. Instead, it focuses on specific areas:

- Limiting the scope of due diligence requirements to direct business partners (Tier-1)
- Removing the duty to terminate business relationships where leverage is not sufficient to ensure negative human rights impacts are prevented, mitigated, or remediated by business partners
- Removing EU-wide civil liability obligations and rules regarding who can bring such claims forward
- Extend the intervals for monitoring due diligence from annually to every 5 years
- Removing the requirement to implement climate transition plans
- Removing the clause requiring revisiting the inclusion of financial activities
- Reducing the information that companies can request from business partners
- Extending the scope of harmonisation for a uniform transposition in Member States, limiting their ability to adopt stricter national rules in relation to certain due diligence requirements when transposing the Directive

Not all elements of the Omnibus proposal can be assessed using the Social LobbyMap methodology. For example, the methodology does not have an indicator that addresses climate transition plans.

However, we were able to identify that most Omnibus-related lobbying activity was targeting the specific changes suggested by the Commission's proposal and were either supportive or not supportive of those. Many lobbying statements were aimed at conveying support or opposition to the Omnibus package as such. Entities would either support the 'simplification agenda' which includes the re-opening of the CSDDD legislation and delays its implementation, or they would oppose this, by suggesting adjustments could be made through secondary legislation or by denying the need for changes as such. According to our analysis, there were more entities who continue to support CSDDD and reject the Omnibus. However, trade associations particularly rallied behind the Omnibus proposal.

### SMEs took a more active role in lobbying Omnibus

Of the 70 newly assessed entities in this round of research, 27 lobbied only on the Omnibus proposal. This means they were not found to have carried out prior lobbying on CSDDD between 2020 and mid-2024. All but two of these entities received positive scores. 16 of the 27 entities were a German SMEs alliance that produced a joint statement addressing the question of whether they believe a mandatory human rights due diligence legislation is necessary (Q1.1). Most of the other entities were also SMEs.

The potential burden of sustainability legislation on companies but particularly on SMEs has been a continuous motif throughout a lot of the debate, as an argument for the Omnibus proposal, but also in national debates around existing or planned supply chain legislation. The group of German SMEs came out very strongly against this narrative. In their statement they addressed both the German national Lieferkettenschutzgesetz (LKSG) and highlighted the need for a strong EU-wide legislation. While they acknowledged challenges, they strongly confirmed their willingness to make it work.

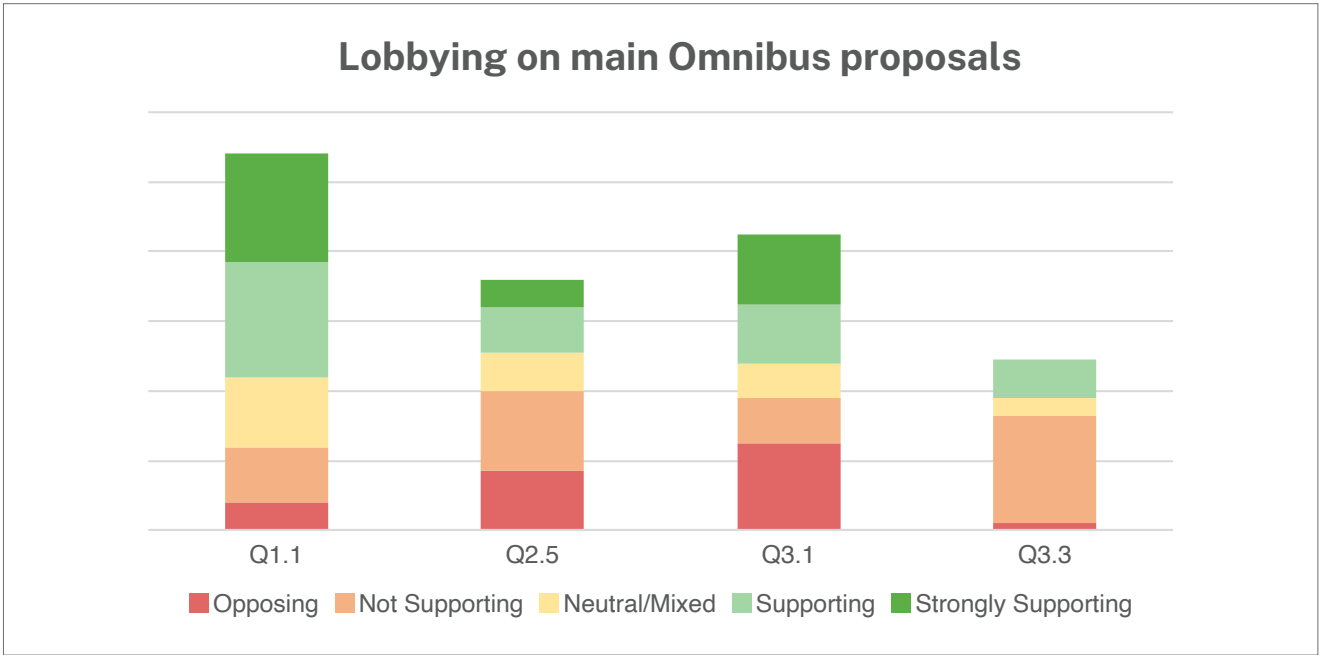
Similarly, many of the other entities that only lobbied the Omnibus proposal seemed to feel the pushback against already adopted human rights due diligence legislation to be not aligned with their values. While they seemed happy with the trajectory of the CSDDD over the course of the legislative process, the Omnibus proposal shows that this trajectory has changed. This could be motivating



more entities, both SMEs and larger companies to take a stance and maintain the EU’s human rights commitments.

**Civil liability and value chain scope remain the most divisive issues**

Our analysis found overall broader support for than opposition to the mandatory human rights legislation, which indicates that many entities that have been assessed are opposed to the lowering of standards and ambition in the Omnibus package. Some issues are more divisive.



[Figure 14: Distribution of scores for indicators addressing main changes proposed in Omnibus]

As found with previous Social LobbyMap analysis on CSDDD related lobbying, civil liability (Q2.5) and value chain scope (Q3.1) remain the most polarising issues, with entities often receiving very high or very low scores. These indicators receive a lot of attention under the Omnibus proposal and opinions are split.

The Omnibus package introduced a debate about the obligation to terminate contracts (suggesting removing this). Lobbying of this issue was captured under indicator Q3.3. The issue was not widely contested before and did not receive a lot of attention during the original legislative process. However, under the Omnibus proposal it emerged as a new focus issue with most entities welcoming the proposal to remove the obligation to terminate contracts where leverage is not enough to ensure human rights violations of business partners are prevented, mitigated, or remediated or calling for even further deregulation.

**The finance sector took a step back from lobbying**

Not all entities that previously lobbied the CSDDD were found to also lobby the Omnibus proposal. 51 of the 88 entities covered in a previous Social LobbyMap analysis of the CSDDD did not return to lobbying the Omnibus within the timeframe explored. 14 of those were trade associations while 37 were companies. Many of those entities belong to the financial sector and had focused their lobbying efforts predominantly on the exclusion of financial undertakings from the scope of the human rights due diligence duties. As this issue was not re-opened through the Omnibus, the interest of the finance

sector to continue their lobbying efforts with the same intensity was diminished. In the Omnibus context, financial sector entities mostly focus their statements on the CSRD and other reporting related aspects, stating concerns about maintaining access to reliable ESG data. Despite this, the finance sector remains one of the most active sectors lobbying this legislation (see above).

Similarly, many of the previously covered Apparel and Business Services entities did not lobby the Omnibus. Only seven of the 51 entities were cross-sectoral trade associations.



In conclusion

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The future of mandatory human rights due diligence in the EU remains in limbo. With the EU Parliament due to vote on its General Approach in October and the trilogues to follow, it is difficult to predict what will become of the CSDDD by the end of the process.

The unprecedented re-opening of a legislation only months after its adoption following a democratic process with a lot of stakeholder input is worrying, especially since the positions held by the private sector don't seem to have changed. What has changed instead is the political will to give more weight to arguments brought forward by one side of the spectrum and increasingly disregard more supportive positions. This development is likely to contribute to the erosion of faith and trust in the democratic process and EU institutions and the EU's overall commitment to social and climate transition.

Despite this backsliding of mandatory human rights due diligence in the EU, other countries and regions are stepping up and advancing their own policies. Thailand presents only the latest example of countries taking steps toward mandatory human rights due diligence.<sup>27</sup> The findings and analysis of corporate lobbying strategies in the EU will be useful to ensure that policies globally are undergoing democratic, transparent processes with room for equal participation for all relevant stakeholders.

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<sup>27</sup> Thailand: HREDD Bill — Mandatory human rights and environmental due diligence in supply chains, Baker McKenzie, 26 August 2025, [insightplus.bakermckenzie.com/bm/environment-climate-change\\_1/thailand-hredd-bill-mandatory-human-rights-and-environmental-due-diligence-in-supply-chains](https://insightplus.bakermckenzie.com/bm/environment-climate-change_1/thailand-hredd-bill-mandatory-human-rights-and-environmental-due-diligence-in-supply-chains)



# 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.

Theme	Code	Methodology Question
<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.
<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.

## Definitions of scores<sup>28</sup>

Organization Score (0–100)	Organization Score is a measure of how supportive or obstructive the company's direct engagement is towards social policy.	A score of 0 indicates full opposition, and a score of 100 indicates full support. If no evidence has been found on a company's position on an indicator, this is signified with an "n/s" (not scored).
Relationship Score (0–100)	Relationship Score is a measure of how supportive or obstructive the company's trade associations are towards social policy. The Relationship Score is an aggregate assessment of the social policy engagement of a company's trade associations. This calculation accommodates an assessment of the strength of the relationship between a company and an industry association. For example, a stronger weighting will be attributed where a company has a representative on the board of an industry association.	A score of 0 indicates full opposition of all trade associations linked to the company, and a score of 100 indicates full support. Not all companies are assigned a Relationship Score, as the research did not identify links for some companies. Trade associations are not assigned a Relationship Score.
Engagement Intensity (0–100)	An independent measure of how active a company or trade association is in its direct social policy engagement activities. This metric is independent of the Organization Score and Relationship Score and is "policy position agnostic." It provides a useful measure of the strategic importance an organization places on social policy within its advocacy program. This metric applies equally to both companies and trade associations.	A score ranging from 0 to 100 indicates the intensity of policy engagement. A score below 3 indicates relatively limited engagement. Entities with an Engagement Intensity score of below 3 are not considered for rankings of most supportive or most opposing in this analysis.

<sup>28</sup> See The LobbyMap Methodology, Influencemap, [lobbymap.org/briefing/LobbyMap-Methodology-24422](https://lobbymap.org/briefing/LobbyMap-Methodology-24422) for further information on the scores



## 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) or their public statements on the First Omnibus Simplification proposal (Omnibus), either made directly by the entities or by signing joint letters.

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'. 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: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.

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