

BHR professionals' call to preserve a strong CSDDD in trilogue

As business and human rights (BHR) practitioners, lawyers and academics working with and within companies, we call on co-legislators to recalibrate the Omnibus I in today's final trilogue negotiations and avoid changes to the Corporate Sustainability Due Diligence Directive (CSDDD) that make it harder, not easier, to implement human rights and environmental standards effectively and proportionally. We are more worried than ever that the Omnibus I has moved far away from its originally stated purpose of technical simplification, towards excessive and unnecessary deregulation that ignores what businesses really need.

In particular, we call on you to preserve and restore:

- **Harmonised civil liability in the CSDDD, as deleting it would cause legal uncertainty** for businesses across the EU. It is a myth that no harmonised civil liability would mean no civil liability. Comprehensive legal studies and cases in the Netherlands, the UK, Canada and elsewhere show that not harmonising civil liability means chaos: companies will be sued under potentially 200 different laws. This is the opposite of legal certainty;
- **The risk-based approach covering the entire supply chain, as it gives companies the freedom to prioritise their most significant human rights and environmental risks.** Focusing efforts on direct suppliers, as is still being discussed, would incentivise companies to focus where risks are often lower, waste resources and create a parallel system which is out of step with the internationally recognised due diligence standards of the UN Guiding Principles and OECD Guidelines. Rules should not unduly restrict the flow of supply chain information either;
- **A company scope that much more closely aligns with the original CSDDD.** A significantly higher threshold of 5000 instead of 1000 employees and €1.5bn instead of €450m turnover would essentially mean the CSDDD is replaced with an entirely different law, and undermine the strong standards needed for a level playing field among market participants. **The same applies to a drastic reduction of the Corporate Sustainability Reporting Directive's scope;**
- **An obligation to adopt and implement climate transition plans**, to provide orientation to companies in line with scientific evidence. Deleting this obligation would punish the great number of companies that are already investing in meeting their climate responsibilities, and signal that Europe stopped caring about the planet at a time when the need is greatest given the loss of other major supporters of climate action. A recent Advisory Opinion by the International Court of Justice has clarified States' obligation to prevent significant harm to the climate system, and to protect and respect human rights in the context of climate change. Subsequent legal analysis has pointed out that a full removal of climate transition plans would therefore expose the EU and its Member States to increased litigation risk at the international level.

A strong and reliable framework for human rights and environmental due diligence is key to legal certainty for business, as well as a strong and competitive social market economy in a world of globalised competition. It is also an opportunity to retain EU leadership on aligning with

international standards and putting them into practice, which provides competitive advantage to companies when due diligence and transition planning frameworks are developing in many parts of the world.

The imminent trilogue decision can shape the sustainability of European business, with implications extending to the EU's functioning as an open society and sovereign democracy and market. Let us make this trilogue count for the better. Please safeguard the substance of laws that, like no other in the Union, deliver key protections along with long-term economic viability.

The undersigned (in their personal capacity unless otherwise indicated)

Stéphane Brabant, Avocat, Paris, France

Andreas Rasche, Professor and Associate Dean, Copenhagen Business School, Denmark

Heidi Hautala, Advisor, former Vice President of the European Parliament, Finland

Daniel Schönfelder, Rechtsanwalt (BHR Lawyer), Germany

Karin Buhmann, Professor, Copenhagen Business School, Denmark

Mark Stephens, CBE, Chair IBA Human Rights Institute, BHR Lawyer and former Chair of the Global Network Initiative, UK

David Monciardini, Senior Researcher in Business Economics, University of Turin, Italy

Chiara Macchi, Assistant Professor of Law, Wageningen University, the Netherlands

Samentha Goethals, Assistant Professor in Business and Society, SKEMA Business School, France

Elisa Giuliani, Professor of Management, University of Pisa, Italy

Beata Faracik, Lawyer, President of the Board of the Polish Institute for Human Rights and Business, Poland

Eckart von Malsen, Lawyer, Paris, visiting Professor, Université Catholique de Lille, France

Anna Hurmerinta-Haanpää, University Lecturer, Aalto University, Finland

Juho Saloranta, Post-doc Researcher, Lawyer, Finland

Julián Tole Martínez, PhD & Director Observatorio latinoamericano de Derechos Humanos y Empresas, Universidad Externado de Colombia

João Paulo Cândia Veiga, Professor of International Relations, University of São Paulo, Brazil

Nora Wolters, BHR Advisor & PhD Candidate, Hamburg, Germany

Izabela Schiffauer, Lawyer, Assistant Professor, Adam Mickiewicz University in Poznań, Poland

Michaela Streibelt, Lawyer, Germany

Johanna Imiela, Sustainability Officer, Germany

Matthias Birkholz, Rechtsanwalt, Germany

Céline da Graça Pires, Business and Human Rights Advisor, France

Pınar Kara, Doctor of Law, BHR Lawyer, Minerva BHR, France & Turkey

John Contenius, Advisor for development cooperation, Germany

Jacobo Ramirez, Associate Professor, Copenhagen Business School, Denmark

Thomas Mettjes, BHR Advisor and Business Lawyer, Germany

Beate Sjåfjell, Professor of Law, Faculty of Law & Centre for Global Sustainability, University of Oslo, Norway

Tara Scally, LLM, Business & Human Rights Advisor, the Netherlands

Johannes Norpoth, Lawyer & Human Rights Manager at a large EU fashion brand, Germany

Anne-Marie Weber, Assistant Professor, University of Warsaw, Poland

Jukka Mähönen, Professor of Cooperative Law, University of Helsinki, Finland

Robert Grabosch, BHR Lawyer, Germany

Markus Krajewski, Professor of Law, University of Erlangen-Nürnberg, Germany

Alessio Bartolacelli, Associate Professor of Italian and European Company Law, University of Modena e Reggio Emilia, Italy

Elise Groulx Diggs, Avocate Barreau de Paris et Barreau du Québec, Chair Business and Human Rights American Bar Association Center for Human Rights

Piotr Kowalik, PhD, Art Historian, Lawyer, Poland

Francesco Zirpoli, Professor of Management, Università Ca' Foscari Venezia, Italy

Alberto Alemano, Professor of Law, HEC Paris, France

Maciej Bernatt, Professor of Law, University of Warsaw, Poland

Angelica Bonfanti, Associate Professor of International Law, Milan, Italy

Emma Baldi, PhD Candidate in International and Public Law, Ethics and Economics for Sustainable Development, Milan, Italy

Alix Blanchard, PhD Candidate in Management Science, France

Sophia Colvin, Advisor, Human Level, UK

Philippe Diaz, Previous member of the Sustainability Reporting Technical Expert Group at EFRAG, Germany

Susan Maslow, Esq., Senior Advisor, Responsible Contracting Project and Vice Chair of the American Bar Association Business Law Section's Working Group to Draft Model Contract Clauses to Protect Human Rights in International Supply Chains

Nicola Bonucci, associate professor of international law, former OECD General Counsel, Vice Chair of the French society of international law, France

Marco Fasciglione, Senior researcher of International Law and BHR at the National Research Council (CNR), former member of FRA Management Board, Italy

Olya Peneva, BHR expert, founder of the Bulgarian Foundation for Business and Human Rights, Bulgaria

Christian Wörle, Managing Partner at Climate+Tech Think-Tank for Climate and Resilience, Germany

Ben Rutledge, BHR Advisor, UK

Tatjana Klaus-Nowak, Lawyer, Germany

Carmen Márquez Carrasco, Professor of Public International Law and International Relations, University of Seville, Spain

Markus Kaltenborn, Professor of Law, Ruhr University Bochum, Germany

Frank Fehlberg, Dr. Dr., Studienleiter für Arbeit und Wirtschaft an der Evangelischen Akademie Thüringen, Germany

Daniel Iglesias Márquez, Assistant Professor of Public International Law and International Relations, University of La Laguna, Spain

Akiko Sato, Lawyer, Japan

Théo Jaekel, Lawyer and Business and Human Rights Advisor, Sweden

Christian Scheper, Dr., Senior Researcher, University of Duisburg-Essen

Florian Wettstein, Professor of Business Ethics, Director Institute for Business Ethics, University of St. Gallen, Switzerland

Nicolas Bueno, Professor of European Law, Unidistance Suisse, Switzerland

Björn Fasterling, Professor of Law, EDHEC Business School, Lille, France

Christelle Chalas, Professor of Law, University of Lille, France

Huyen Nhu Lanh, BHR Advisor, Germany

Alise Artamonova, Lawyer, Latvia

Ana Maria Uribe, Advisor, Human Level, UK

Geert Demuijnck, Professor of Business Ethics, EDHEC Business School, Lille, France

Sabrina Rau, Doctoral Researcher, Friedrich Alexander University Erlangen-Nürnberg, Germany

Elena López, Advisor, GoodCorporation, UK

Martijn Scheltema, Professor of law, Erasmus University Rotterdam, the Netherlands

Dorothée Baumann-Pauly, Professor at the Geneva School for Economics and Management at Geneva University, Director of the Geneva Center for Business and Human Rights, Switzerland

Anne-Christin Mittwoch, Professor of Law, University of Halle-Wittenberg, Germany

Kathrin Jansen, Sustainability Consultant, Cambria Consulting, Germany

Kirsty Macdonald Mellor, Senior Consultant, Human Rights Due Diligence, France

Madeleine Koalick, Managing Partner, Sustainable Links, Germany

Bastian Brunk, Senior Research Fellow, Max Planck Institute for Comparative and International Private Law, Hamburg, Germany

Simon Simanovski, BHR Lawyer @ Günther Rechtsanwälte, Germany

Yvonne Jamal, CEO of JARO Institute for Sustainability and Digitalization, Germany

Jannike Martin, Advisor, Human Level, UK

Nadia Bernaz, Associate Professor of Law, Director of Jean Monnet Centre of Excellence on Corporate Sustainability and Human Rights Law, Wageningen University, the Netherlands

Sunny Sun, ESG & Business and Human Rights Lawyer, Yingke Law Firm (Shenzhen), China

Otgontuya Davaanyam, Postdoctoral Researcher, Friedrich-Alexander-Universität Erlangen-Nürnberg, Germany

Lucas Madec, Advisor, GoodCorporation, UK

Chau Bui, Director of Operations, Visible Impact gUG, Troisdorf, Germany

Noah Neitzel, lawyer for ESG compliance, Berlin, Germany

Emily Lee, Associate Director, Human Rights, Nature Positive Ltd, UK

Jakob Lutz, PhD Fellow, Copenhagen Business School, Denmark

Malin Helgesen, Lawyer, Business and Human Rights Advisor, Stockholm, Sweden

Anna Tripone, CEO and Founder, Human Level, UK

Marius Hasenheit, business and human rights (BHR), Berlin, Germany

Martina Rogato, CEO & Practitioner, ESG Boutique, Italy

Louise Herring, Founder & Director, Inherently Human, UK

Ingrid Heinlein, lawyer, retired judge, Germany

Claudia Sulowska, Sustainability and Human Rights in Food Supply Chains, the Netherlands

Klemens Hering, Doctorate Student, Friedrich-Alexander-Universität Erlangen-Nürnberg, Germany

Marta Bordignon, Temple University Rome Campus, Italy

Saparya Sood, Research Fellow, Max Planck Institute for Research on Collective Goods, Germany

Grégoire Cousté, Executive Director, French Sustainable Investment Forum (FIR), Paris, France

Guillemette Guicherd, Advisor, GoodCorporation, UK

Bennett Freeman, former US Deputy Assistant Secretary of State for Democracy, Human Rights and Labor and former Senior Vice President, Calvert Investments

Jacquelyn F. MacLennan, Hon. Professor, Edinburgh Law School; Business & Human Rights Advisor, Belgium

Lorenzo Sacconi, Full professor of economic policy, Department of Public and Supernational Law, University of Milan, Past president of the Italian Society of Law and Economics, Italy

Charlie Griaud, Independent Consultant on Business & Human Rights, United for Rights, UK

Sarah Hechler, Project Manager, Germany

Francesco Rullani, Full Professor, Venice School of Management, Ca' Foscari University of Venice, Italy

Bruna Singh, Doctoral Researcher, Friedrich-Alexander-Universität Erlangen-Nürnberg, Germany

Anna Vu, Advisor, GoodCorporation, UK

Giorgia Pane, Postdoc Research Fellow in International Law, University of Milan, Italy

Linda Wood, Director, Change The Law Limited, UK

Kristin Tallbo, Business & Human Rights Advisor, Sweden

Judith Beile, Managing Director wmp consult, Germany

Sofia Teles, Sustainable Procurement Professional, Netherlands

Mathilde Aboud, Project Manager, France

Simon Töpfer, Business and Human Rights Adviser, Beyond Human Rights Compliance, Germany

Dr. Annika Bleier, Rechtsanwältin/Lawyer & Head of ESG & Sustainability (GvW), Germany

Charlotte Portier, Human Rights & Due Diligence Manager, the Netherlands

Maria-Therese Gustafsson, Associate Professor, Stockholm University

Sebastian Olényi, business and human rights (BHR), Berlin, Germany

Renata Pereira Nocera, Researcher in human rights, environment and society, Brazil

Thomas Heine, Geschäftsführer SDG media GmbH, Germany

Maria Prandi, Founder and CEO, Business and Human Rights (BHR), Spain

Henriette McCool, BHR practitioner and Human Rights Director in the engineering & construction sector, France

Alexandre Rambaud, AgroParisTech – CIRED, France

Nina Luzzatto Gardner, Adjunct Professor, Bologna Business School, Italy

Liesbeth Unger, Director, Human Rights at Work, the Netherlands

Caroline Lichuma, Postdoctoral Researcher, Centre for Human Rights Erlangen-Nürnberg (CHREN), Germany

Renata Rossi Ignácio, Associate Researcher and Human Rights Lawyer, Germany

Salvador Herencia-Carrasco, HRREC, UOttawa, Canada

Jordi Vives-Gabriel, Senior Research Fellow, IESE Business School, Spain / University of St Gallen, Switzerland

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