

CSDDD-Check

Are you prepared for the CSDDD?
Let's find out together.

Our CSDDD Check provides you with a snapshot of how the Corporate Sustainability Due Diligence Directive (CSDDD) will impact your business. In just a brief assessment, you'll gain clarity on when the directive applies to you, how it affects your operations, and where you might need to take action. We primarily focus on the essential legal requirements of the European Directive and offer initial insights into which steps would be beneficial for you. In addition, we also examine aspects related to the German Supply Chain Due Diligence Act (LkSG) where relevant. **All requirements discussed within the workshop will be based on the current regulatory developments (e.g. regarding Omnibus).**

The CSDDD at a Glance

- The CSDDD, much like Germany's Supply Chain Due Diligence Act (LkSG), requires companies to meet extensive human rights and environmental due diligence obligations.
- Implementation of the CSDDD will roll out in phases from 2027. By 2029, it will extend to EU companies with an average of 1,000 employees and global revenues of €450 million.
- The directive covers the entire activity chain – both upstream and partially downstream – for due diligence obligations (with the financial industry currently being an exception).
- For companies already complying with LkSG risk management, this means expanding or adapting many existing due diligence processes and reassessing the risks they need to consider.

Overview of CSDDD Due Diligence Obligations

- Integrating due diligence into corporate policy and management systems
 - Identifying, assessing, and prioritizing potential or actual adverse impacts preventing and minimizing potential negative impacts
- Remedying actual adverse impacts
- Regular, risk-based evaluation of the effectiveness of measures
- Establishing or participating in grievance mechanisms
- Public reporting on the fulfillment of due diligence obligations Incorporating stakeholders into risk management processes
- Developing and implementing a detailed plan to mitigate climate impacts in line with the Paris Climate Agreement

Critical Success Factors for CSDDD Implementation

Every CSDDD implementation is unique. However, drawing from LkSG implementation experiences, consider these key success factors:

- Plan ahead: Start early with task and resource allocation. This foresight helps protect your existing organizational structure from unnecessary strain.
- Build on what you know: Leverage your current LkSG-related measures, especially in prevention and remediation. There's no need to reinvent the wheel.
- Get your data in order: Assess the availability of relevant data and information early. This groundwork will be crucial for your CSDDD implementation.
- Engage stakeholders from the get-go: Involve key players early and use existing governance structures. Clear communication can significantly speed up the implementation process.



For more information on the CSDDD, please visit our website [Corporate Sustainability Due Diligence Directive \(CSDDD\)](#)



CSDDD Check

To best prepare you for the CSDDD implementation phase in your company, the CSDDD Check provides you with the following field-tested services:

CSDDD Introduction

- Concise overview of the CSDDD requirements for your company
- Presentation of typical challenges in the implementation phase and practical solutions

CSDDD Check-up

- Discussion of CSDDD areas to expand existing LkSG risk management or for initial implementation
- Identification of potential gaps in implementing CSDDD due diligence obligations
- Explanation of identified action needs and initial assessment for addressing these needs based on our market experience and CSDDD expertise

CSDDD Documentation

- Documentation of the CSDDD Check results
- Handover of documentation with initial recommendations for actions

Companies that act now have the opportunity to shape their approach to the CSDDD proactively, rather than merely reacting at the last minute.

Your Benefits



Thorough assessment of your CSDDD readiness



Overview of financial and time investments needed, allowing you to respond internally well in advance



Minimal time commitment (max. 3 hours)

The CSDDD Check is like planning a well-organized trip. Together, we'll review your preparations and map out the stages leading to successful implementation. This way, you'll find a quick and easy route through the complex regulatory landscape.

Contacts

Christine Fleischer
Director
Tel: +49 151 58074757
cflischer@deloitte.de

Anne Ochtendung
Senior Manager
Tel: +49 151 70271958
aochtendung@deloitte.de