



Human Rights Due Diligence: Navigating EU Regulatory Requirements

A Practical Approach for CSDDD Readiness

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Human Rights Due Diligence (HRDD) has become a critical component of sustainability practices within the European Union, as various regulatory frameworks are increasingly focused on ensuring that businesses address human rights in their value chains. The EU is progressively adopting comprehensive laws that mandate businesses to integrate human rights considerations into their corporate strategies, enhancing transparency and accountability.

Key regulations include:



Corporate Sustainability Due Diligence Directive (CSDDD): will require eligible entities to conduct human rights and due diligence throughout their value chains. It requires companies to identify, assess, prevent, and mitigate human rights impacts as a result of their activities. The directive calls for transparency through public reporting by requiring companies to account for how they address their human rights impacts.



Corporate Sustainability Reporting Directive (CSRD): requires companies to disclose their sustainability efforts, including human rights related impacts, risks, and opportunities. Companies are expected to detail their due diligence processes, how they address these identified impacts and risks, and the outcomes of their efforts. An emphasis on transparency is central in the EU's push for responsible corporate behaviour.



EU Taxonomy's Minimum Safeguards Requirements: aims to promote responsible business practices and encourage investments that contribute to social sustainability. The minimum safeguards require eligible entities to ensure they do not violate social norms, including human rights and labour rights as their aim is to prevent investments from being considered as 'sustainable' when they involve negative impacts on human rights including labour rights.

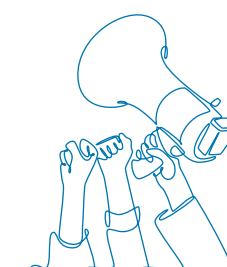


Sustainable Finance Disclosure Regulations (SFDR): requires financial market participants and financial advisers to provide Principal Adverse Impact (PAI), which is any impact of investment decisions or advice that results in a negative effect on sustainability factors. The sustainability factors include social and employee concerns and respect for human rights.

Navigating these regulations requires sustainability practitioners to take a pragmatic, integrated approach to alignment. This includes embedding HRDD processes into the corporate governance framework, collaborating with supply chain partners, ensuring comprehensive risk assessment mechanisms, and continuously updating practices to comply with new laws and international standards.

This report aims to provide practitioners with the tools and practical insights necessary to meet the HRDD obligations under these EU regulations, offering practical advice on how to build robust, future-proof systems for human rights compliance.

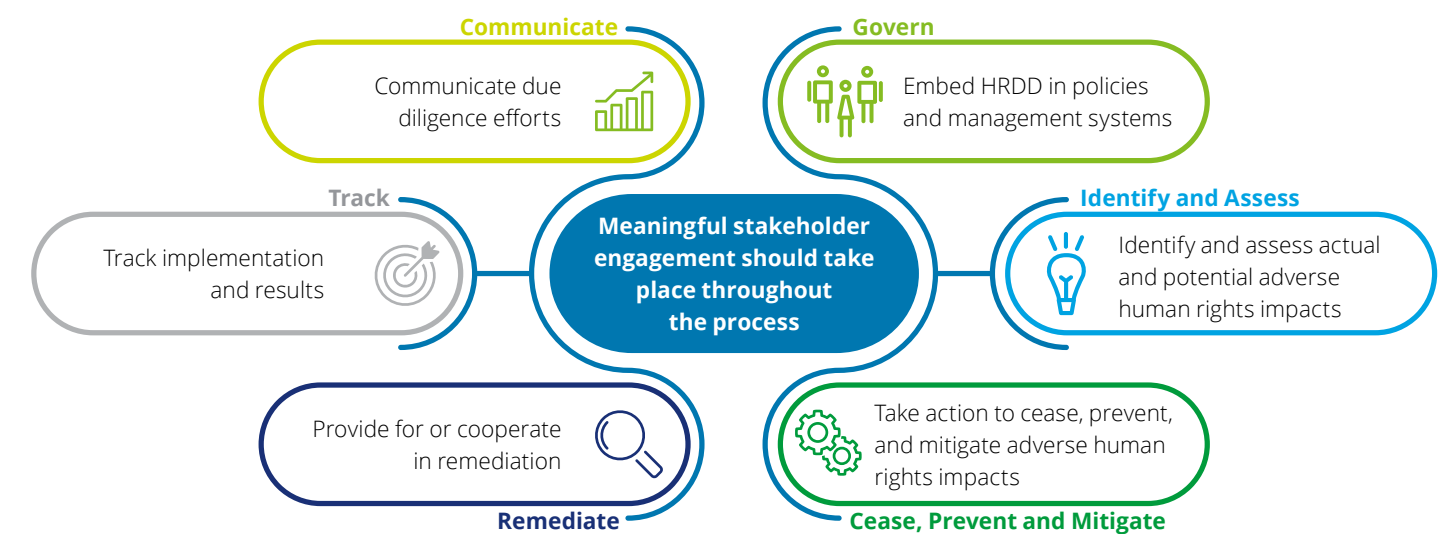
Note: Due diligence in EU regulations covers both human rights and environmental due diligence. This report is focused solely on human rights due diligence. This document does not provide an comprehensive overview of HRDD across all EU regulations.



Human Rights Due Diligence (HRDD)

What is Human Rights Due Diligence (HRDD)?

Implementing HRDD requires companies to carry out the steps outlined below. The United Nations Guiding Principles (UNGP), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD MNE Guidelines), and OECD Due Diligence Guidance for Responsible Business Conduct (OECD Due Diligence Guidance) are the leading international frameworks that explain these steps in detail.



What is Human Rights Due Diligence (HRDD)?

Implementing HRDD requires companies to carry out the steps outlined below. The United Nations Guiding Principles (UNGPs), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD MNE Guidelines), and OECD Due Diligence Guidance for Responsible Business Conduct (OECD Due Diligence Guidance) are the leading international frameworks that explain these steps in detail.

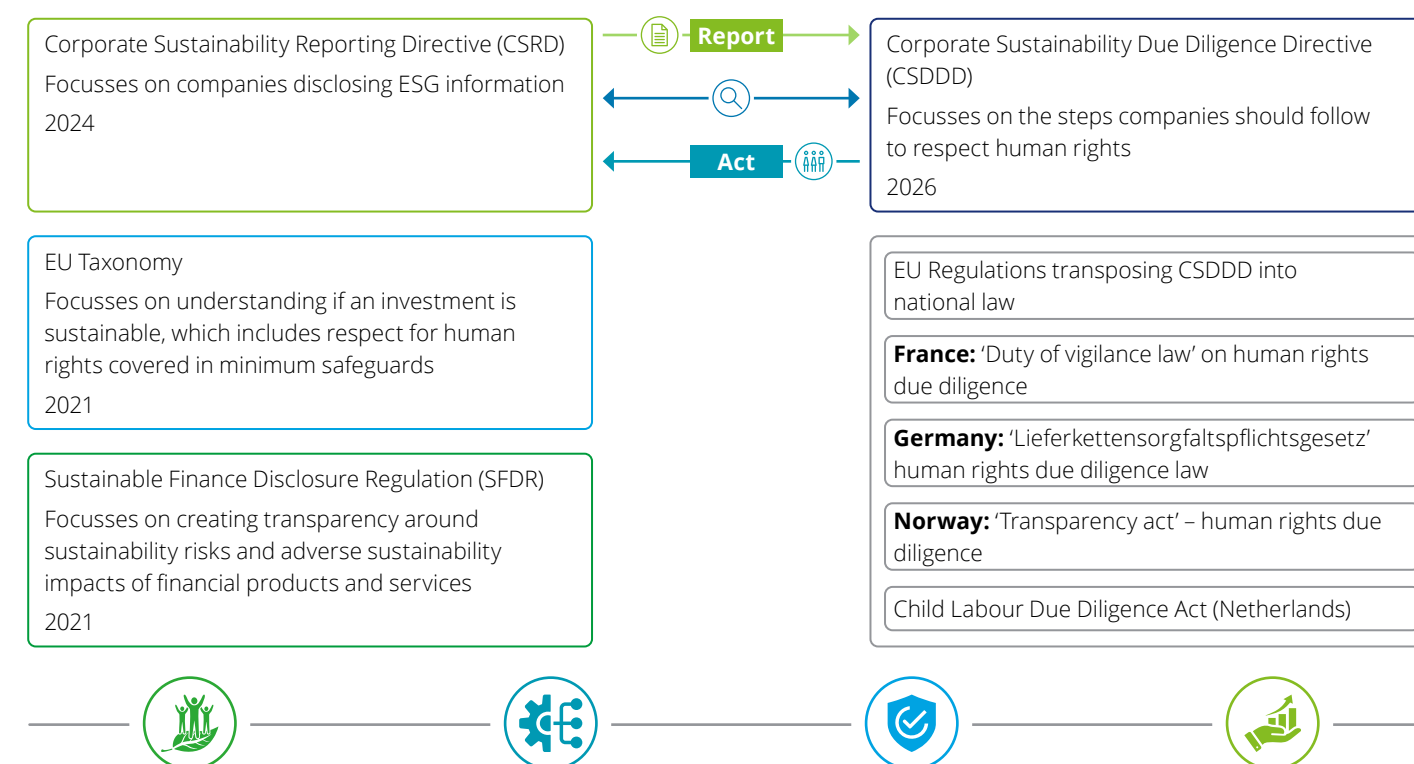
	Govern	Identify and Assess	Cease, Prevent and Mitigate	Remediate	Track	Communicate
Overview	Companies are expected to have clear policies and processes in place to manage risks throughout its chain of activities.	Companies must continually identify and assess actual and potential human rights impacts they cause, contribute, or are directly linked to risks based on severity.	Companies are required to effectively implement mechanisms to prevent potential negative impacts and minimise actual impacts that have already occurred. These mechanisms must include a complaints procedure.	If the company has caused or contributed to an actual adverse impact, the company must provide remedial action. The type of remedy or combination of remedies that is appropriate will depend on the nature and extent of the adverse impact.	Regularly monitor and evaluate the effectiveness of the due diligence policies and actions to ensure compliance and continuous improvement.	Publishing due diligence information is part of the due diligence process itself and should provide sufficient information to assess the adequacy of companies' efforts to address adverse impacts.
Example	A Supplier Code of Conduct that describes the expectations of business partners to comply with human rights standards.	A high-level assessment of the entities chain of activities to understand the human rights issues that require attention and the business partners at risk of infringing human rights.	A roadmap for how to end the activities causing or contributing to adverse impacts, through engagement with in-house legal team and impacted or potentially impacted stakeholders.	Remediation may include apologies, restitution or rehabilitation such as reinstatement of dismissed workers; financial compensation, punitive measures such as dismissals.	Conduct an annual audit of your due diligence processes, review the results, and adjust strategies based on the findings.	Publish detailed information about company policies, risk assessments, and measures taken to prevent human rights violations in accordance with CSRD guidelines (if applicable).



HRDD in EU Regulations

Human rights due diligence in EU regulations

The human rights related requirements of CSDDD, CSRD, EU Taxonomy Minimum Safeguards, and SFDR are highly interconnected. To comply with these regulations, companies must identify adverse human rights impacts beyond their operations and direct business relationships and demonstrate actions taken in response.



Human rights in CSDDD
CSDDD specifies the minimum steps a company is required to take when carrying out HRDD.

The Directive provides a list of human rights that companies are required to respect. An abuse of these rights results in an adverse human right impact.

Human rights in CSRD
ESRS has embedded HRDD steps in the disclosure and application requirements in ESRS 2 as well as topical ESRS related to policies, actions, metrics and targets.

ESRS requires companies to provide a statement on due diligence that depicts its due diligence practices.

Human rights in EU Taxonomy
EU Taxonomy requires compliance with minimum safeguards for economic activities to qualify as sustainable.

To be able to meet the minimum safeguards, companies are required to follow the HRDD steps on an entity level and uphold the human rights specified in international instruments.

Human rights in SFDR
SFDR requires financial undertakings to explain how their products and services address principal adverse impacts (PAIs). These PAIs include human rights.

The procedures for factoring PAIs in investment decisions requires conducting adequate due diligence, which includes human rights due diligence.

Navigating the challenges in implementing HRDD

Embedding HRDD in policies and management systems

HRDD should be incorporated into regular business processes.



Challenge

What is the organisational approach to embedding due diligence?

CSDDD

- Companies are required to **describe its due diligence approach**, which is informed by relevant stakeholders and approved by most senior level.
- **Integrate due diligence** into their policies and management systems.
- Companies are required to **have a mechanism/ complaints procedure** to raise legitimate concerns.



EU Taxonomy

- Both UNGP and OECD have limited criteria on embedding due diligence into management systems. **Companies can follow the requirements in CSDDD** as it also references the above international frameworks.

CSRD

- Administrative, **management** and supervisory bodies are required to **be informed about HRDD**.
- Companies are required to **integrate sustainability performance in incentives**.
- Companies' strategy and business **model should adapt to material IROs**.
- Companies need to **have channels to raise concerns** and have them addressed.



SFDR

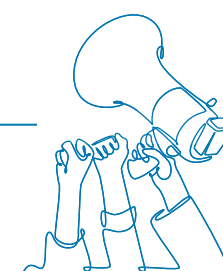
- Shareholders need to **monitor companies' social performance**.
- Companies need to have **remuneration policies** that are consistent with addressing sustainability impacts and risks.




Practical tip

To comply with the four EU regulations, companies need to:

- Describe due diligence approach, which can be via a due diligence policy;
- Get stakeholder and management buy-in
- Update other policies to reflect its due diligence approach;
- Provide incentives linked to sustainability performance;
- Set up grievance mechanisms.



Companies need to have to policies in place to describe publicly its commitments to respect human rights.

 **Challenge**

What policies should be developed?

CSDDD
Companies need to have:

- A **description of the approach to due diligence and process to integrate due diligence** into the company's management system;
- A **code of conduct** with human rights policy commitments covering rights in instruments listed above.

EU Taxonomy
Companies need to have:


- A **description of the process to integrate due diligence** into the company's management system;
- Policy commitment to respect human rights.

CSRD
Companies need to have:

- **Statement on due diligence;**
- **Human rights policy commitments** for its workforce, value chain workers, affected communities and consumers and/or end-users **if identified as material.**

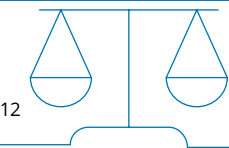
SFDR
Companies need to have:

- **Policies on the identification and prioritisation** of principal adverse impacts and indicators;
- **Description of the principal adverse impacts and of any actions taken or planned;**
- **Engagement policies;**
- **Description of adherence to** responsible business conduct codes and **international standards for due diligence.**

 **Practical tip**


Companies comply with the four EU regulations, if they develop a:

- Human rights policy that lists human rights impacts and describes their approach to identify and address impacts, monitor policy compliance and track effectiveness of actions.
- Code of conduct for own operations and value chain that includes human rights commitments.
- Specific human rights policies material to their activities.



Identifying and assessing actual and potential adverse human rights impacts

The EU regulations require companies to uphold UNGP, OECD MNE Guidelines, OECD Due Diligence Guidance and the UN Global Compact. These frameworks include human rights covered in the following international instruments.

 **Challenge**

Which human rights should be considered when identifying the actual and potential adverse human rights impacts?


CSDDD
Companies are required to consider the rights in:

EU Taxonomy
Companies are required to consider the rights in:

CSRD
Companies are required to consider the rights in:

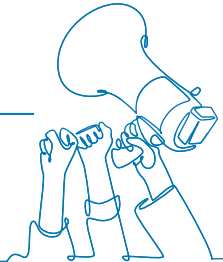
SFDR
Companies are required to consider the rights in:

Key International Bill of Human Rights Fundamental Principles and Rights at Work Convention on the Rights of the Child Additional standards related to specific groups where relevant

 **Practical tip**

To comply with the human rights requirements across the four regulations, companies must consider the rights listed in:

- International Bill of Human Rights
- ILO's Fundamental Principles and Rights at Work
- Convention on the Rights of the Child
- Additional standards

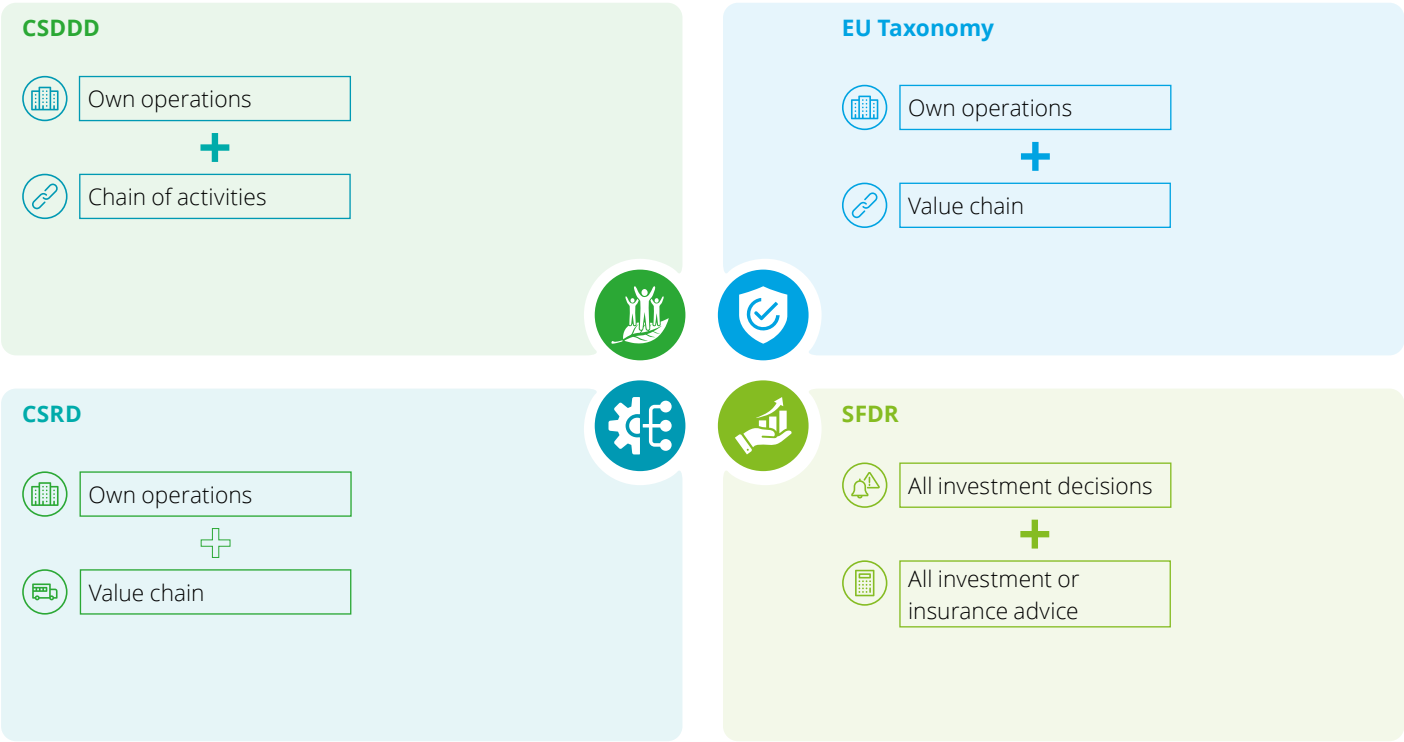




The EU regulations require companies to bear human rights responsibility in their own operations, upstream and downstream, and direct and indirect business relationships.

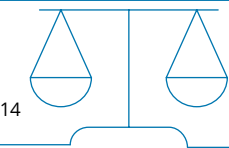
Challenge

What is the scope of activities for identifying adverse human rights impacts?



Practical tip

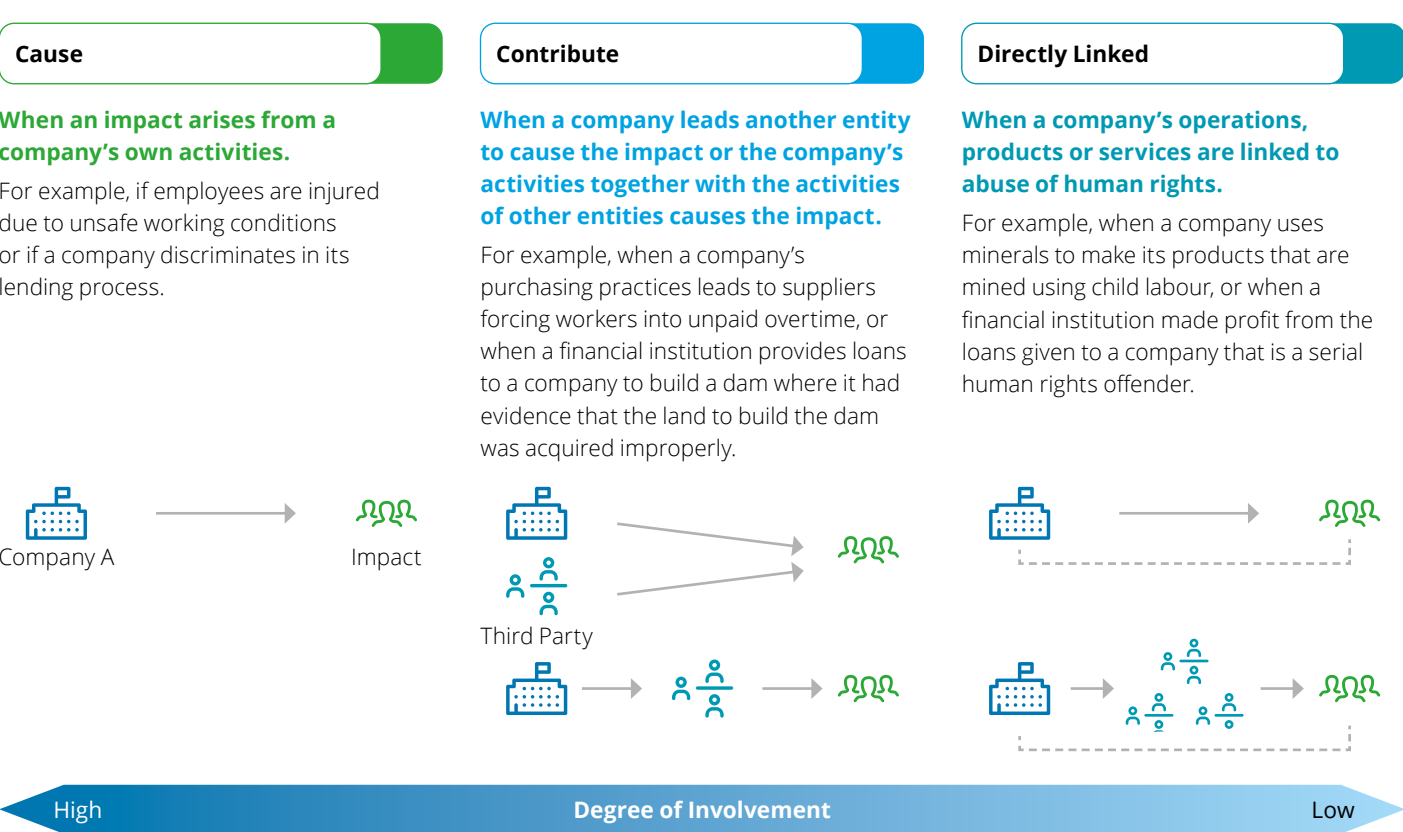
Unless a company is required to report only under CSDDD, it should use the scope of own operations and value chain. For CSDDD, companies must include subsidiaries. Chain of activities also has a narrower scope than value chain as it excludes end-users, product disposal and business partners related to the services of the company in the downstream. See [EFRAG IG 2 Value Chain for CSRD](#) definitions of value chain and [Art 3](#) for CSDDD definitions of chains of activity.



Borrowed from the UNGP, the EU regulations refer to three concepts—cause, contribute, and directly linked—to describe a company’s connection to an adverse impact and to help companies in deciding what actions to take to address the impact.

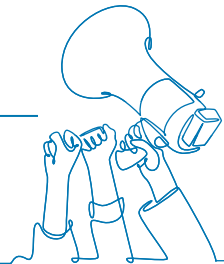
Challenge

What is meant by assessing impacts?



Practical tip

- To comply with the four regulations, companies are required to assess their involvement with the impact.
- This helps them determine the actions to address the impact
- Part on “[Taking action to address adverse human rights impacts](#)” provides guidance on the types of actions companies can take.



After assessing their degree of involvement with an impact, companies need to prioritise impacts based on its severity and likelihood.

Challenge

Do companies need to address all identified adverse human rights impacts that they cause, contribute to and are directly linked to?

CSDDD

Companies are required to **take action to address all identified adverse human rights impacts but can prioritise addressing impacts based on severity and likelihood.**

EU Taxonomy

Companies are required to **take action to address all identified adverse human rights impacts.**

CSRD

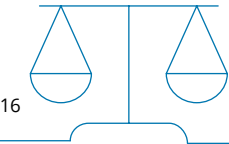
Companies are required to **disclose action to address only the material adverse human rights impacts.**

SFDR

Companies are **not required to take action to address all identified impacts** related to social, employee and human rights. Companies can simply report the financial products or services that do not address the identified impacts.

Practical tip

By addressing all identified adverse human rights impacts, companies can comply with all four EU regulations. Where it is not feasible to address all identified adverse impacts at the same time, companies can prioritise the impacts. Once the most severe and likely impacts are addressed within reasonable time, companies shall address the less severe impacts.



Taking action to address human rights impacts – cease, prevent, mitigate, remediate

Appropriate action to address an adverse human right impact is based on a company’s degree of involvement with the impact.

Challenge

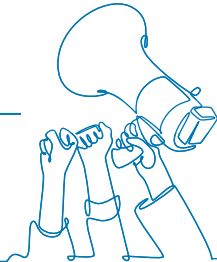
What actions should companies take?

Adverse Human Rights Impact

Cause		Contribute		Directly linked	
For impacts caused: cease & remediate	For impacts that may be caused: prevent	For impacts contributed to: cease & remediate; use leverage over other contributors to mitigate the impact	For impacts that may be contributed to: prevent	If a relationship is not crucial for business and no legal/contractual limitations exist: consider terminating it	If relationship is crucial for business: make efforts to mitigate the actual impact and prevent potential impact


Practical tip

- Across all four EU regulations, actions that companies take to address the identified adverse human rights impacts depends on their assessment.
- The definition of caused, contributed to or directly linked to adverse human rights impacts is the same across the four EU regulations.



Tracking implementation and results of the actions

Companies should track the effectiveness of their response through metrics and targets to verify whether adverse human rights impacts are being addressed.

 **Challenge**

How does a company track implementation and results of addressing the identified impacts?

CSDDD

- **Does not provide specific metrics and targets** to track human rights implementation.
- It simply states that companies can assess the implementation and monitor the effectiveness of policies and actions based on qualitative and quantitative indicators.

EU Taxonomy


- The minimum safeguards requirement **does not provide specific metrics and targets** to track human rights implementation.


CSRD

- **Provides metrics and targets.**
- Companies can track effectiveness of their human rights efforts through the metrics in ESRS S1 to S4. Specific metrics and targets for S1 and non-specific targets for S2-4.
- Companies can also use entity-specific metrics to showcase their human rights performance.

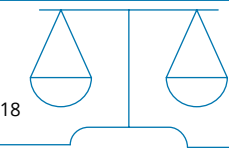
SFDR

- **Provides specific metrics.**
- Companies can track effectiveness of their human rights efforts by reporting:
 - Asset allocation, i.e., the percentage of investments with a social objective;
 - Social characteristics promoted by a financial product or service.

 What does good tracking look like? See examples [here](#). Example of third-party metrics/benchmark can be found [here](#).


 **Practical tip**

- Even if a regulation does not specify the metrics, it requires companies to track implementation.
- To comply with CSDDD, CSRD and EU Taxonomy, companies can use the metrics in ESRS S1-4.
- Compliance with SFDR requires using metrics covered in that regulation.
- Companies can also use third-party or entity specific metrics.



Communicating due diligence efforts

Companies need to communicate externally relevant information on due diligence policies and effort undertaken to identify and address adverse human rights impacts.

 **Challenge**

How and what do companies communicate with regards to its human rights due diligence efforts?

CSDDD

- Companies in scope will report on their due diligence processes via CSRD reporting.
- All other in-scope companies need to **publish an annual statement on their website** on matters covered in the directive. Details on content and criteria shall be adopted in a delegate act by March 2027.

EU Taxonomy


- Companies report its compliance with the minimum safeguards in a **yes or no format**.
- As EU Taxonomy disclosure is integrated into the CSRD sustainability statement, it is subject to **mandatory assurance**.


CSRD

- Companies communicate their HRDD efforts through a **sustainability statement** under General, Social and Governance Information sections.
- Companies are also required to **communicate limited assurance** of the sustainability information.

SFDR

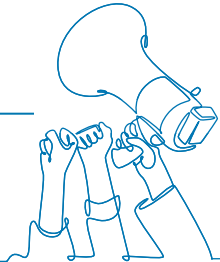
- Companies are required to communicate:
 - Adverse sustainability impacts at entity level;
 - How it promotes social characteristics in its investments;
 - Remuneration policies linked with sustainable investments.
 - Communication is through **periodical reports** and **website**.

 UNGP's Reporting Framework and implementation guidance can be used by companies to report how they respect human rights, and it can be accessed [here](#). UNGP's Assurance Guidance and assurance indicators can be used to enhance human rights reporting credibility, and it can be accessed [here](#).

 **Practical tip**


The format for human rights reporting may vary across the four regulations, but there are commonalities on what is to be reported:

- Public commitment to respect human rights
- Senior management, employees and other stakeholder involvement
- Stating the adverse human rights impacts & how they are identified
- Policies and actions to address the impacts
- Methodology to monitor compliance




Meaningful stakeholder engagement

Meaningful stakeholder engagement is a key component of the due diligence process.




What is “meaningful engagement”?

- Two-way communication, depends on the good faith of the participants on both sides;
- Responsive and on-going;
- Engaging with relevant stakeholders before making decisions;
- Informing stakeholders of the decisions, actions or other changes that resulted from their inputs.



How are stakeholders identified?


- Map your own operations and value chain and list possible stakeholders;
- From the list of stakeholders, select those that:
 - Are at a heightened risk of being adversely impacted;
 - Are legitimate;
 - Are willing to participate;
 - Have knowledge on how to address the adverse impact.



When should engagement occur?

Throughout HRDD process, and particularly important when:

- Identifying impacts in own operations;
- Identifying impacts in value chain;
- Assessing impacts;
- Devising prevention and mitigation responses;
- Identifying forms of remedy;
- Tracking and communicating progress.



How can engagement occur?

Stakeholder engagement can take place through, for example, meetings or surveys,



Future proofing your HRDD approach

How to future proof your approach to HRDD?

As aspects of HRDD are required across all four regulations, there are key areas where you can future proof your compliance approach to ensure there are synergies.

Human Rights Impact Assessment (HRIA)



CSRD's Double Materiality Assessment (DMA) and identification of Principle Adverse Impacts (PAIs) under SFDR fall short of a full HRIA

- Due diligence efforts require companies to address also the adverse human rights that do not meet thresholds.
- Companies should consider conducting an HRIA in addition to DMA/Identification of PAIs.
- The next DMA update should be informed by the HRIA findings

Value Chain Mapping



HRDD is required for upstream, downstream, direct and indirect business relationships.

- The four EU regulations focus on full lifecycle of a product or service.
- Companies should conduct a value chain mapping to improve visibility of upstream and downstream business relationships especially in key geographies where risks of human rights violations are high.

Data Management



Ensure that appropriate data management and transparency systems are in place to enable due diligence activities and required reporting

- Data requirements extend across geographies and include a wide range of entities and human rights impacts.
- As all four EU regulations require public reporting of human rights performance, companies should work with human rights auditors, data providers and industry partners to put in place systems that match the disclosure requirements.

Stakeholder Engagement



Stakeholder engagement is critical in the human rights due diligence process

- Engagement with affected stakeholders, senior management, value chain entities and industry partners is crucial.
- Stakeholder engagement plan should consider specific requirements of all regulations.
- Engaging with industry partners including NGOs will help companies in gathering data and using collective leverage in addressing human rights impacts.

Governance Structure



Identify key functions within the business for ensuring regulatory compliance and taking responsibility for the required HRDD activities

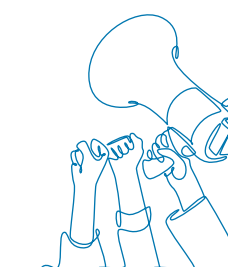
- Formalise the HRDD approach in policy and identify any gaps in management systems and governance
- Functions typically involved include HR, procurement, supply chain, legal and sustainability
- Assign oversight and responsibility for due diligence to relevant senior management and assign board level responsibilities.
- Encourage alignment across teams and business units on responsible business conduct and provide training to workers.

Resource Allocation



Significant resources will be required to implement a HRDD process

- Companies may need to invest in expanding capacity across teams to ensure an effective management system is in place across the entire value chain.
- Strong partnership with human rights auditors and NGOs are critical
- Companies must also consider any additional country-specific laws and other relevant legislation that may require additional compliance



Appendix I


List of human rights




International Bill of Human Rights | *Universal Declaration of Human Rights (UDHR)*

The UDHR is one of the three instruments of the International Bill of Human Rights. It was adopted by the United Nations in 1948 and sets out fundamental human rights to be universally protected.


No one has the right to hold you in slavery




No one has the right to wrongly imprison you or force you to leave your country




You have the right to seek asylum in another country if you are being prosecuted in your own country




Freedom of expression: You have the right to free thought and to voice opinions to others




You have the right to leisure and rest from work




You have the right to recognition everywhere as a person before the law




Everyone is innocent until proven guilty




All adults have the right to marriage and to raise a family




You have the right to help choose and to take part in governing your country, directly or through chosen representatives




Everyone has the right to education




You have the right to seek legal help if your rights are violated




You can travel wherever you want




Everyone has the right to belong to a religion




Worker's right: Every adult has the right to a job, a fair wage and to join a trade union




We are all entitled to social order so we can enjoy these rights




No one has the right to torture you




You have the right to a fair and public trial




Everyone has the right to a nationality




Everyone has the right to gather as a peaceful assembly




Everyone has the right to an adequate standard of living for themselves and their family




We are all equal before the law and are entitled to equal protection of the law




You have the right to privacy. No one can interface with your reputation, family, home or correspondence




You have the right to own property




You have the right to social security and are entitled to economic, social, and cultural help from your government




Right to take part in cultural, artistic and scientific life




All human beings are born free and equal




Freedom from discrimination




Right to life, liberty and security of person



Duty to your community



No one, institution nor individual should act in any way to destroy the rights enshrined in UDHR



Source: [Universal Declaration of Human Rights](#)

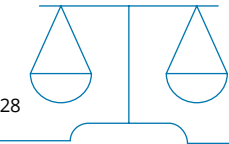
International Bill of Human Rights I

International Covenants

In 1966, two international covenants were adopted by the United Nations and are part of the International Bill of Human Rights. These covenants outline the civil, political, economic, social and cultural rights that everyone is entitled to.

International Covenant on Civil and Political Rights	International Covenant on Economic Social and Cultural Rights
<ul style="list-style-type: none">Freedom from discriminationRight to equality between men and womenRight to lifeFreedom from tortureFreedom from slaveryRight to liberty and security of personRight to be treated with humanity in detentionFreedom of movementFreedom of non-citizens from arbitrary expulsionRight to fair trialRight to recognition before the lawRight to privacyFreedom of religion and beliefFreedom of expressionRight of peaceful assemblyFreedom of associationRight to marry and found a familyRight of children to birth registration and a nationalityRight to participate in public affairsRight to equality before the lawMinority rights	<ul style="list-style-type: none">Freedom from discriminationRight to equality between men and womenRight to workFreedom to choose and accept workRight to just and favourable conditions at workRight to form trade unionsRight to strikeRight to social securityRight of mothers to special protection before and after birthFreedom of children from social and economic exploitationRight to an adequate standard of livingFreedom from hungerRight to healthRight to educationFreedom of parents to choose schooling for their childrenRight to take part in cultural lifeRight to enjoy benefits of scienceRight of authors to moral and material interests from worksFreedom to undertake scientific research and creative activity

Source: [International Covenants](#)



Rights in the Fundamental Principles and Rights at Work and related ILO Conventions

The International Labor Organization (ILO)'s Governing Body has identified eleven “fundamental” conventions covering subjects that are fundamental principles and rights at work.

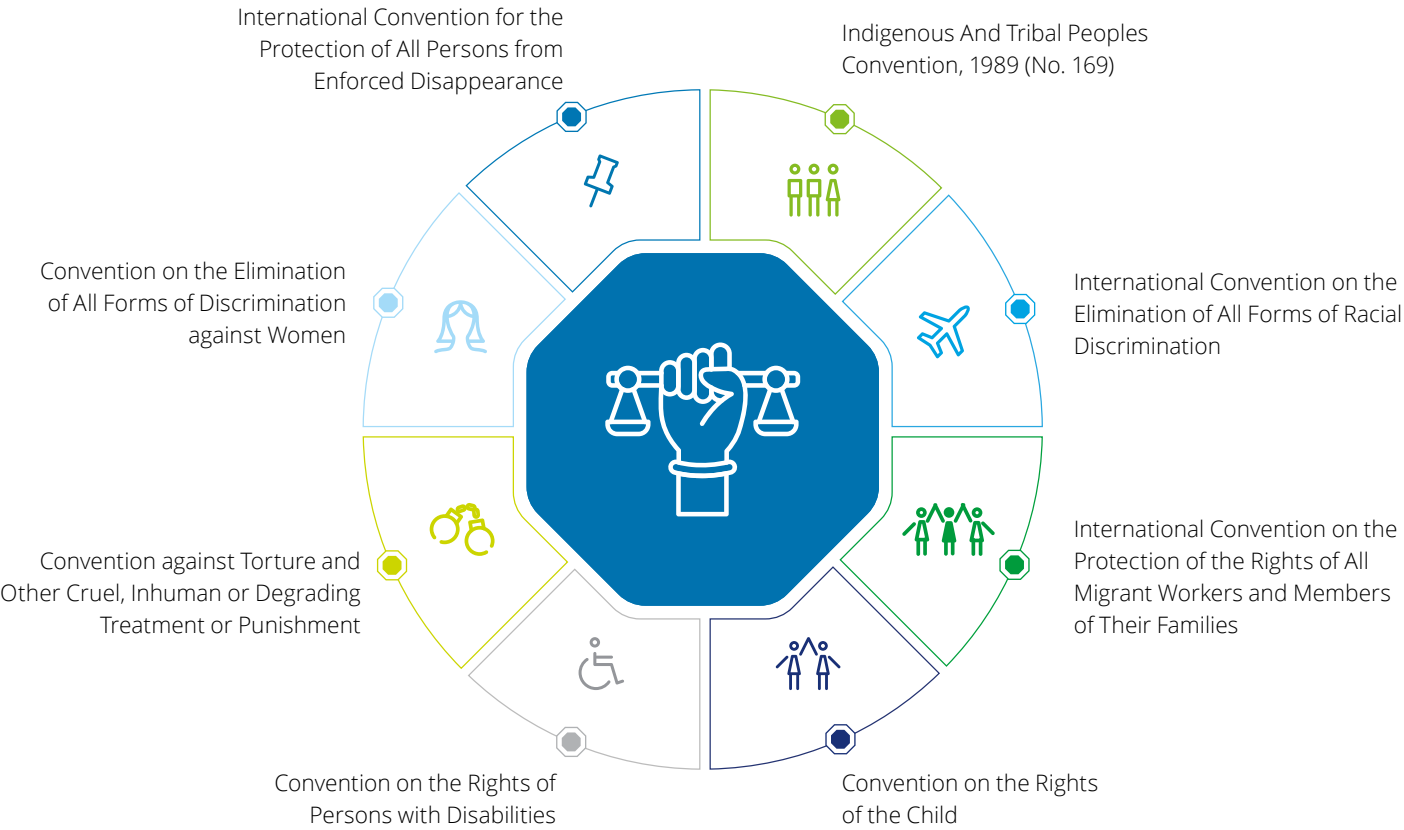
Fundamental ILO Conventions			
Freedom of Association & the Right to Organize Convention, 1948 (No. 87)	Sets forth the right for workers and employers to establish and join organisations of their own choosing without previous authorization	Worst Forms of Child Labor Convention, 1999 (No. 182)	Need to eliminate activity which is likely to harm the health, safety or morals of children.
Right to Organize and Collective Bargaining Convention, 1949 (No. 98)	Provides that workers shall enjoy adequate protection against acts of anti-union discrimination	Discrimination (Employment & Occupation) Convention, 1958 (No. 111)	Defines discrimination as any distinction, exclusion or preference made on the basis of race, color, sex, religion, political opinion, national extraction or social origin
Forced Labor Convention, 1930 (No. 29) & its 2014 Protocol	Prohibits all forms of forced or compulsory labor	Equal Remuneration Convention, 1951 (No. 100)	Requires ratifying countries to ensure the application of the principle of equal remuneration for men and women workers for work of equal value
Abolition of Forced Labor Convention, 1957 (No. 105)	Prohibits forced or compulsory labor as a means of political coercion or education or as a punishment for holding or expressing views ideologically opposed to the established political, social or economic system	Occupational Safety & Health Convention, 1981 (No. 155)	Occupational accidents and diseases constitute a serious concern
Minimum Age Convention, 1973 (No. 138)	Sets the general minimum age for admission to employment or work at 15 years (13 for light work) and the minimum age for hazardous work at 18	Promotional Framework for Occupational Safety & Health Convention, 2006 (No. 187)	Tackling the challenge of occupational accidents and diseases requires a collective effort by governments, employers and workers to build, implement and continuously strengthen a preventative safety and health culture

Source: [ILO conventions and Recommendations](#)



Additional standards related to human rights

In addition to the International Bill of Rights and Conventions related to the Fundamental Principles and Rights at Work, there are many other instruments relating to human rights. The EU regulations require companies to consider additional standards that uphold human rights of individuals belonging to specific groups, if applicable for their activities. CSDDD specifically focusses on the rights of the child.



Source: [United Nations Human Rights Office of the High Commissioner](#)



Appendix II

List of HRDD requirements in the EU regulations

Requirements in EU regulations related to HRDD

The table below references the HRDD related requirements in each of the four regulations considered in this report

	CSDDD	CSRD	EU Taxonomy	SFDR
Embedding HRDD in management system	<ul style="list-style-type: none"> Article 7 Article 13 Article 14 	<ul style="list-style-type: none"> ESRS 2 GOV-2-3 ESRS 2 SBM-2-3 ESRS 2 MDR-P ESRS S1-1 ESRS S2-1 ESRS S3-1 ESRS S4-1 	<ul style="list-style-type: none"> Article 18 	<ul style="list-style-type: none"> Article 3-10
Identifying and assessing actual and potential adverse human rights impacts	<ul style="list-style-type: none"> Annex: Part 1, Sections 1 & 2 Art. 3 (c) Part I, Section 1 and 2 of the Annex Article 8 Article 9 Article 13 	<ul style="list-style-type: none"> ESRS 1 Appendix A AR 16 ESRS 1 Section 3.4 ESRS 1 AR 10 - 11 ESRS 2 IRO-1 ESRS 2 SBM 2-3 ESRS S1-2 ESRS S2-2 ESRS S3-2 ESRS S4-2 	<ul style="list-style-type: none"> Article 18 	<ul style="list-style-type: none"> Table 1 & 3 of Annex 1 of EU 2022/1288 Article 4 Article 6-9
Taking action - cease, prevent, mitigate, remediate	<ul style="list-style-type: none"> Article 10-13 	<ul style="list-style-type: none"> ESRS 2 SBM-2 ESRS 2 MDR - A ESRS S1-3-4 ESRS S2-3-4 ESRS S3-3-4 ESRS S4-3-4 	<ul style="list-style-type: none"> Article 18 	<ul style="list-style-type: none"> Article 4
Tracking implementation and results	<ul style="list-style-type: none"> Article 13 Article 15 	<ul style="list-style-type: none"> ESRS 2 MDR-M ESRS 2 MDR-T Topical ESRS on metrics & targets 	<ul style="list-style-type: none"> Article 18 	<ul style="list-style-type: none"> Article 10
Communicating due diligence efforts	<ul style="list-style-type: none"> Article 16 	<ul style="list-style-type: none"> ESRS 1 Section 7 ESRS 1 Appendix F 	<ul style="list-style-type: none"> Article 18 EU 2021/2178 contains templates 	<ul style="list-style-type: none"> Article 3-5 Articles 10-11
Stakeholder engagement	<ul style="list-style-type: none"> Article 6 Article 7 	<ul style="list-style-type: none"> ESRS 2 GOV-2 ESRS 2 SBM-2 ESRS 2 IRO-1 ESRS 2 MDR-P: E1-2 ESRS 2 MDR-P: S1-1 ESRS 2 MDR-P: S4-1 ESRS G1-1 ESRS S1-2 ESRS S4-2 	<ul style="list-style-type: none"> Article 18 	<ul style="list-style-type: none"> Article 8-9

Appendix III

List of key resources

List of Key Resources

Below is a list of useful resources to support companies in navigating human rights due diligence requirements under EU regulation



International conventions & guidelines

[United Nations Guiding Principles](#)

[Universal Declaration of Human Rights](#)

[International Covenants](#)

[Fundamental Rights & Principles at Work](#)

[UN Global Compact](#)

[Convention on the Rights of the Child](#)

[Additional human rights instruments](#)

[OECD MNE Guidelines](#)

[OECD Due Diligence Guidance](#)



EU regulations

[CSDDD](#)

[ESRS](#)

[EU Taxonomy](#)

[SFDR](#)



Guidance on EU regulations

[EFRAG IG 1: Materiality Assessment Implementation Guidance](#)

[EFRAG IG 2: Value Chain Implementation Guidance](#)

[EFRAG IG 3: Detailed ESRS Datapoints & Explanatory Note](#)

[Final Report on Minimum Safeguards](#)

[CSDDD FAQ document](#)

[CSDDD FAQ document](#)

Appendix IV

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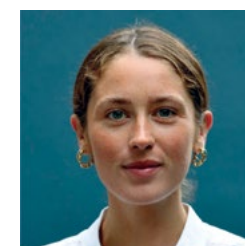
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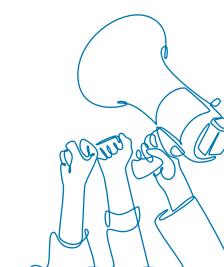


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This guidance reflects our interpretation of regulations and their appropriate application as of November 2024. While we have made every effort to ensure accuracy, the evolving nature of these regulations means interpretations may vary or be subject to future updates.

We welcome constructive feedback and comments to enhance our understanding and foster informed discussion. If you have any insights or perspectives to share, please do not hesitate to contact us.





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