



Implementing the CSDDD

Joint United Nations Brussels Team (UNBT) submission to the European Commission's consultation on the guidelines to support the implementation of the CSDDD

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The United Nations Brussels Team (UNBT), which brings together [34 entities/offices](#), welcomes the opportunity to contribute to the [public consultation for input to the guidelines](#) to support the implementation of Directive 2024/1760 on corporate sustainability due diligence (hereinafter “CSDDD”).

For consideration under Article 19(2)(e)¹ of Directive (EU) 2024/1760 (“references to data and information sources available for the compliance with the obligations provided for in this Directive, and to digital tools and technologies that could facilitate and support compliance”), UNBT is pleased to submit a compiled set of tools, databases, and digital resources that may facilitate and support companies’ compliance with corporate sustainability due diligence obligations.

The compilation draws on internationally recognised standards, guidance, and data sources developed within the United Nations system to support alignment with international human rights and environmental due diligence frameworks and facilitate practical implementation of the CSDDD, including through improved access to information, stakeholder engagement, and supporting risk identification, assessment, prevention, mitigation, monitoring, and remediation measures across value chains.

The following ten UN entities contributed: the International Labour Office (ILO), the Office of the United Nations High Commissioner for Human Rights (OHCHR), the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP), the United Nations Economic Commission for Europe (UNECE), the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), the United Nations Environment Programme (UNEP), the United Nations Global Compact, the United Nations Industrial Development Organization (UNIDO), and the United Nations Office on Drugs and Crime (UNODC).

¹ Article 19 Guidelines

1. In order to provide support to companies or to Member State authorities on how companies should fulfil their due diligence obligations in a practical manner, and to provide support to stakeholders, the Commission, in consultation with Member States and stakeholders, the European Union Agency for Fundamental Rights, the European Environment Agency, the European Labour Authority, and where appropriate with international organisations and other bodies having expertise in due diligence, shall issue guidelines, including general guidelines and sector-specific guidelines or guidelines for specific adverse impacts.

2. The guidelines to be issued pursuant to paragraph 1 shall include:

(e) references to data and information sources available for the compliance with the obligations provided for in this Directive, and to digital tools and technologies that could facilitate and support compliance;

1. International standards on business and human rights and tools

- [OHCHR Helpdesk of Business and Human Rights](#) serves as a one-stop shop for States, businesses, civil society, and others seeking authoritative advice on the meaning and application of the UN Guiding Principles on Business and Human Rights (UNGPs).
- [Advisory Service on Digital Technologies and Human Rights](#) is dedicated to providing expert advice and practical, tailor-made guidance to States, civil society, business and other stakeholders (such as technical standard-setting organizations) on regulatory and policy initiatives concerning digital technologies with a view to ensuring alignment with international human rights law.
- [The Corporate Responsibility to Respect Human Rights: An Interpretive Guide](#) focuses on the Guiding Principles that address the corporate responsibility to respect human rights.
- [Access to Remedy in Cases of Business-Related Human Rights Abuse: An Interpretive Guide](#) provides additional background explanation on the principles of the access to remedy pillar of the UNGPs.
- [Human Rights Indicator Dashboard](#) shows the status of ratification by the 193 UN Member States of 18 international human rights treaties.
- On OHCHR country pages (see [UN Human Rights Office](#) and then the drop down “Countries”), reports can be found outlining the human rights situation in the 193 Member States of the UN based on recent reviews or country visits by the UN human rights monitoring system.
 - Reviews under the [Universal Periodic Review](#) or the [UN Treaty Bodies](#) include latest assessments of the human rights situation by the Government, the UN and civil society actors.
 - The [Country Visits Database](#) compiles information on the human rights situation in countries after official visits by thematic and country special procedures of the UN Human Rights Council since 1998.
 - The [Universal Human Rights Index \(UHRI\)](#) facilitates access to human rights recommendations addressed to UN Member States issued by the three key pillars of the UN human rights monitoring system: the UN Treaty Bodies as well as the Special Procedures and the Universal Periodic Review of the Human Rights Council. The Index can be searched by themes, groups of people or SDGs.
- The [Human Rights Special Procedure Communication database](#) stores letters and responses to alleged human rights violations and abuses sent by the Special Procedures of the UN Human Rights Council to governments and others, such as intergovernmental organisations, businesses, military or security companies (including both home-State and host-State).
- The [JURIS database](#) is a central repository of the jurisprudence of the UN Treaty Bodies. It facilitates access to decisions on individual complaints on human rights violations by eight treaty bodies and aims at assisting the public, States, national human rights institutions, civil society, academia, as well as the UN and international regional mechanisms to research the vast body of legal interpretation of international human rights law as it has evolved over the past years.
- [Human Rights Data Exchange \(HRDx\)](#) (*forthcoming*) is the world's first open, authoritative service with evidence of where rights are under threat, what happened, why, and what to do about it.

2. International labour rights and counter-trafficking in persons standards and tools

- [ILO supervisory system](#) The ILO regularly examines how international labour standards are applied in member States and identifies areas where implementation could be strengthened. When challenges are identified, the ILO works with governments and social partners through technical assistance and social dialogue to support improved compliance. [ILO country profiles](#) enable companies to access information on the member States in which they operate, including the Conventions ratified by each country, the latest observations and direct requests issued by the ILO supervisory bodies, and any ongoing complaint procedures related to those member States.
- [ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policies](#) (“MNE Declaration”) provides direct guidance to multinational and national enterprises on social policy and responsible business conduct, promoting inclusive, responsible, and sustainable workplace practices in line with international labour standards.
- [ILO helpdesk for business](#) serves as a one-stop resource for company managers and workers seeking practical guidance on aligning business operations with international labour standards and fostering sound industrial relations. In addition to enabling users to submit specific questions, it provides a searchable catalogue of anonymized frequently asked questions, organized by topic.
- [ILO Wage Data Hub](#) brings together data on workers’ needs and economic factors to support evidence-based wage setting. It provides companies with up-to-date information on statutory minimum wages across countries, as well as ILO living wage estimates for selected countries, with geographic coverage expected to expand over time. The living wage estimates are based on the [recent tripartite global agreement on the concept of a living wage](#) and the methodology for its estimation.
- [ILO-International Organization of Employers \(IOE\) Handbook for Businesses and Employers to combat forced labour](#) is grounded in international labour standards, uses the ILO definition of forced labour and its 11 indicators to help identify and assess risks in practice.
- ILO- Global Business Network on Forced Labour [Due Diligence Toolkit on Fair Recruitment](#) aims at helping companies, particularly SMEs, set out a due diligence process when hiring workers from abroad.
- [ILO Eliminating and Preventing Child Labour checkpoints for companies](#) allows to create interactive checklists to help eliminate child labour in a company. There are 18 checkpoints in total, divided into six different categories. Each checkpoint provides best practice recommendations for action.
- [ILO Eliminating and preventing forced labour: checkpoints for companies](#) allows to create interactive checklists to help eliminate and prevent forced labour in a company. There are 38 checkpoints in total, divided into eleven different categories. Each checkpoint provides best practice recommendations for action.
- [ILO-IOE child labour guidance tool for business](#) How to do business with respect for children's right to be free from child labour. This Guidelines aims to improve global supply chain governance, due diligence and remediation processes to advance the progressive elimination of child labour.

- [Human Rights Due Diligence for Decent Work \(HRDD4DW\)](#) is an ILO project co-funded by the European Union that supports the development and implementation of human rights due diligence policies and processes to ensure they effectively advance labour rights and decent work globally. Key upcoming HRDD4DW project milestones that can provide support in the context of CSDDD include:
 - Interactive online “one-stop shop” data platform (early 2027): Businesses, Employers’ and workers’ organizations, and other stakeholders will have access to a centralized hub of ILO data tailored for HRDD. It will include labour statistics, information on the ratification and implementation of ILO Conventions, and national legislation on key labour issues relevant to HRDD. It will unpack how these data can be used for HRDD-purposes.
 - Enhanced accessibility of ILO tools and training (early 2027): A strategic online repository will make key ILO tools and training materials on the labour dimension of HRDD more readily accessible to all users.
 - Annual Massive Open Online Course (MOOC) on HRDD4DW (December 2026): The next edition of the ILO’s flagship course on the labour dimension of Human Rights Due Diligence will include a thematic focus on social dialogue, exploring practical approaches and available guidance. The course is free of charge, combines self-paced e-learning modules with live webinars, and is open to everyone.
- [Supplier Human Trafficking & Forced Labour Resources](#) (UNGM) provides United Nations suppliers and global business partners with essential resources to identify, prevent, and remediate human trafficking and forced labour risks within their supply chains. Grounded in international normative frameworks such as the UNGPs, the collection offers a strategic range of materials, including high-level executive briefings, key advocacy messages, and practical operational tools like self-assessment questionnaires, social audit guides, and supplier commitment templates.

3. International child rights standards and tools

- [Children's Rights and Business Principles](#) (CRBPs), developed by UNICEF, UN Global Compact, and Save the Children, the CRBPs provide a comprehensive framework for companies to respect and support children's rights through policy commitments, due diligence, remediation, supply chain management, and stakeholder engagement.
- Assessing Child Rights Impacts ([Children’s Rights in Impact Assessments](#) / [D-CRIA Toolbox](#)) guides companies in assessing their policies and processes in relation to children’s rights across business operations, products, services, and value chains. The D-CRIA Toolbox guides businesses on conducting robust child rights impact assessments in relation to the digital environment. It is intended for use by all companies that are developing, deploying or using digital technologies including Artificial Intelligence.
- [Engaging Stakeholders on Children's Rights; a tool for companies/ Spotlight guidance on best practices for stakeholder engagement with children in D-CRIAs](#) provides practical guidance for meaningful engagement with stakeholders, including children, in corporate due diligence processes. The spotlight guidance outlines best practices for responsible, inclusive and meaningful stakeholder engagement with children in Digital-CRIAs.

- [Child Labour and Responsible Business Conduct: A Guidance Note for Action](#) supports businesses in addressing child labour through a child-rights-based approach that tackles root causes. It includes specific analysis of high-risk sectors such as cocoa, cobalt, and cotton and links directly to emerging mandatory HRDD legislation.
- [Child Safeguarding Toolkit for Business](#) helps companies identify and address risks of harm to children arising from interactions with employees, contractors, suppliers, business partners, and other individuals associated with the company. It provides practical guidance for establishing child safeguarding policies and procedures to prevent, mitigate, and respond to safeguarding concerns across business operations and value chain

4. International gender equality and non-discrimination standards and tools

- [Women's Empowerment Principles \(WEPs\)](#) are a set of Principles offering guidance to business on how to advance gender equality and women's empowerment in the workplace, marketplace and community. Established by UN Women and UN Global Compact, the WEPs are a primary vehicle for corporate delivery on gender equality dimensions of the 2030 agenda and the United Nations Sustainable Development Goals and are informed by international labour and human rights standards. The [WEPs are a set of seven principles](#): High-level corporate leadership for gender equality; Fair treatment and non-discrimination at work; Employee health, safety and well-being; Education and professional development for women; Women's empowerment through supply chains and marketing; Community initiatives and advocacy; Measurement, reporting and transparency. The implementation of the WEPs has been supported by the EU in G7, Asia and Latin America, through the [WeEmpowerG7](#), [WeEmpowerAsia](#) and [Win-Win](#) projects, which also led to [region and country specific initiatives and tools](#), which the EU and its partners can refer to and build on. The [WEPs platform](#) provides industry-specific guidance; case studies; toolkits; learning resource and good practice examples from companies globally.
- [Unfinished business: Private sector and gender equality – Transforming corporate commitments into equality for all women and girls](#) (2025) provides a global snapshot of progress, gaps, and promising practices in corporate efforts to advance gender equality and women's empowerment (GEWE). It offers critical insights for States, companies, investors, the United Nations, and development partners working to harness the private sector's full potential to deliver on Sustainable Development Goal 5 and the Beijing+30 Action Agenda. The report also offers governments actionable recommendations to strengthen regulatory frameworks, incentivize inclusive practices, and align national strategies with the Sustainable Development Goals. For companies, the report highlights the business case for equality and calls on them to move beyond compliance toward accountability, transparency, and innovation.
- The [WEPs Gender Gap Analysis Tool \(GAT\)](#) is a business-driven tool designed to help companies from around the world assess gender equality performance across the workplace, marketplace, and community. It was developed in consultation with more than 170 companies, with questions based on real-life company practice, international standards, and indicators.

- The [WEPs Transparency & Accountability Roadmap](#) helps companies move beyond commitments toward measurable results. The roadmap supports companies in establishing governance and accountability mechanisms; identifying priority gender indicators; collecting and reporting gender-disaggregated data; integrating gender equality into business strategy and ESG reporting. This is particularly useful to strengthen sustainability disclosures and demonstrate progress to investors and stakeholders.
- The [Global Supply Chain Coalition](#) focuses on improving conditions for women throughout supply chains. The initiative helps organizations apply gender-responsive procurement and sourcing practices; improve working conditions for women workers; share tools, frameworks and collective learning across industries; build more resilient and inclusive supply chains.
- [Standards of Conduct for Business on Tackling Discrimination against Lesbian, Gay, Bi, Trans, & Intersex People](#) provide specific guidance on how companies can align their policies and practices in the workplace, marketplace and communities in which they do business, with international standards on the human rights of LGBTI people.
- [Towards rights-based care and support service provision for persons with disabilities](#) explores how care and support services for persons with disabilities can be aligned with the Convention on the Rights of Persons with Disabilities and the UNGPs. It provides practical guidance for States and service providers on advancing rights-based, disability-inclusive service provision, including through human rights due diligence, participation, accountability and remedy.

5. Responsible business conduct and due diligence implementation tools

- The [Guide on How to Develop a Human Rights Policy](#) (UN Global Compact and OHCHR) provides instruction on how businesses can develop and implement a human rights policy within their companies
- [Human Rights Translated 2.0 - A Business Reference Guide](#) is an easy-to read handbook for business using real-life case studies, illustrating how human rights are relevant in a corporate context and how to manage human rights issues. The current edition was updated in 2016 to include the latest legal developments and recent case studies.
- [UN Global Compact EU Sustainability Navigator](#) brings together essential guidance, expert insights and practical tools to help companies navigate the shift from voluntary sustainability commitments to mandatory requirements such as the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD).
- [Business and Human Rights Navigator](#) guides companies around the world to better understand and address human rights impacts in their operations and supply chains. The BHR Navigator is informed by and aligned with the Ten Principles of the [UN Global Compact](#) and UNGPs. The aim of the BHR Navigator is to enhance companies' understanding of how the UNGPs can be understood and implemented in practical terms, with particular reference to some of the most common human rights topics for business. It seeks to help businesses better understand the most common human rights issues that they may come into contact with — either through their own operations or their supply chain — and the integration of the human rights due diligence mechanism to manage risks. Users can access in-depth analysis of key human rights issues, due

diligence recommendations, as well as case studies illustrating how other businesses have responsibly addressed human rights impacts. The BHR Navigator is produced by the United Nations Global Compact in collaboration with the German Government's Helpdesk on Business and Human Rights and Verisk Maplecroft. It is funded by the German Government's Helpdesk on Business and Human Rights. Global Compact Network Germany advised the project as a conceptual partner. The resources were developed in coordination with UN Human Rights (OHCHR). The International Labour Office (ILO) provided technical support on the principles of international labour standards as they concern company operations.

- [United Nations Transparency Protocol \(UNTP\)](#), developed by the United Nations Economic Commission for Europe (UNECE) under the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT) and with the support of the European Commission Directorate-General for International Partnerships (DG INTPA), provides an open global sustainability data exchange standard and interoperability protocol for digital product passports, traceability, value chain transparency, and sustainability credentials. UNTP enables interoperable exchange of verifiable sustainability information across supply chains between businesses, regulators and other stakeholders without requiring all actors to use the same digital platform. As an open UN-backed standard, UNTP has significant potential to simplify implementation and reduce compliance costs associated with the implementation and enforcement of the Corporate Sustainability Due Diligence Directive (CSDDD), as well as other EU legislation requiring supply chain traceability and transparency. It is a strong example of the type of digital tools and technologies envisaged under Article 19(2)(e) of the CSDDD that can facilitate and support companies' due diligence obligations through trusted, interoperable and scalable digital data exchange, while reducing administrative burden, duplication of reporting, and compliance costs for companies, especially SMEs.

6. Capacity building and training for businesses

- [Trailhead training module on the UNGPs](#) provides a quick and accessible introduction to the business and human rights agenda. By working through the module, one can explore the connections between human rights and business, get to know the UNGPs, and learn how businesses can respect human rights.
- [Business and human rights accelerator programme](#) - The Business & Human Rights Accelerator is a six-month programme activating companies participating in the UN Global Compact across industries and regions. The objective is to help businesses swiftly move from commitment to action on human rights and labour rights through establishing an ongoing human rights due diligence process in line with the UNGPs.

The Accelerator helps participating companies understand and meet the expectations of the international due diligence standards, as well as legislative developments such as the EU Corporate Sustainability Due Diligence Directive. Since 2022 UN Global Compact organized 4 rounds of this 6-month engagement programme. In total, more than 3000 companies engaged with more than 6000 participants, with 27 individual country network tracks, having companies from more than 90 countries engaged.

- [4 e-modules - Business and Human Rights: How companies can operationalize the UN Guiding Principles](#) is designed to provide a practical introduction to the UNGPs and how they can align their operations with these standards. Developed by the UN Global Compact, the Office of the UN High Commissioner for Human Rights, and Shift, it provides a comprehensive overview of human rights in business and equips participants with the knowledge to identify, prevent, mitigate, and account for human rights impacts. There are four modules in this learning plan:
 - Module 1: Introduction to the UN Guiding Principles on business and human rights
 - Module 2: Getting started with human rights due diligence
 - Module 3: Taking action on impacts, tracking and communicating
 - Module 4: Access to remedy
- [6 e-modules - Advancing decent work in business through implementing the UN Global Compact labour Principles](#) helps businesses adopt sustainable, responsible, and inclusive workplace practices, in line with the UN Global Compact Labour Principles. While progress has been made, many companies still face challenges in providing decent work for all. This course guides businesses in integrating these important principles into their operations and supply chains. Created by the UN Global Compact and the International Labour Organization, the course covers essential topics like workers' rights, ending forced and child labour, promoting equality, and ensuring a safe working environment. Through six practical modules, participants will learn how to apply these labour standards and make a real impact in their organization.
 - Module 1: The basics of business and decent work
 - Module 2: The freedom of association and the effective recognition of the right to collective bargaining
 - Module 3: The elimination of all forms of forced and compulsory labour
 - Module 4: The effective abolition of child labour
 - Module 5: The elimination of discrimination in respect of employment and occupation
 - Module 6: A safe and healthy work environment
- [Deepening human rights due diligence](#) is an advanced UN Global Compact course which equips companies with practical tools to strengthen their human rights due diligence. As businesses face increasing legal and stakeholder expectations, this Deep Dive series helps bridge the gap between policy and practice. Participants will learn how to identify, prevent, mitigate, and account for their human rights impacts and build an actionable plan for implementation.
- [UNDP Human Rights Due Diligence Training Facilitation Guide](#) provides practical training modules that clarify what is required to conduct human rights due diligence. The guide follows a step-by-step approach and can support companies in understanding how to assess actual and potential human rights impacts, integrate findings, act on them, track responses and communicate how impacts are addressed.
- [UNDP Human Rights Self-Assessment Training Tool](#) is an online training tool that helps companies identify, assess and prioritise human rights risks. It allows users to create a heat map of industry-specific risks and can support companies in prioritising areas for action.

- [UNDP B+HR Academy](#) provides capacity-building support for companies and supply-chain actors seeking to strengthen human rights due diligence. The Academy combines country context assessment, human rights due diligence training, and individual guidance sessions with national and international experts. It can be a useful model for translating due diligence expectations into practical implementation across different national, sectoral and value-chain contexts.
- [FairShare Academy](#) (Sustainable Supply Chain Learning Courses), developed under UNIDO's FairShare Programme on Sustainable Supply Chains, provides free online learning resources and capacity-building courses for companies, policymakers, investors, entrepreneurs and other value chain actors. The Academy offers practical training on topics directly relevant to corporate sustainability due diligence, including Sustainable Supply Chain Management, Due Diligence, ESG Data Collection Methods, Circular Economy and Sustainable Business Models, and Low-Carbon Development and Sustainable Transitions. The courses are designed to strengthen knowledge and implementation capacity related to responsible business conduct, sustainability regulations, risk management and environmental and social performance across supply chains.
- An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide - [New practical guide launched to advance global anti-corruption, ethics and compliance in business](#), A comprehensive approach to business integrity that goes beyond compliance – using a “transformational governance” lens - and links integrity to environmental stewardship, human rights, gender, responsible technology and transparent, inclusive governance.

7. Specific sectors and contexts

Small and medium-sized enterprises

- [UNDP Human Rights Due Diligence Handbook for Small and Medium-Sized Enterprises](#) provides accessible guidance for SMEs on business and human rights, the UNGPs, and practical implementation of human rights due diligence. It includes procedures, case studies, actionable recommendations and, in the updated version, a human rights risk assessment checklist designed specifically for SMEs.

Conflict-affected and high-risk area

- [Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide](#), developed by UNDP and the UN Working Group on Business and Human Rights, provides guidance for businesses and other actors on carrying out heightened human rights due diligence in conflict-affected areas. This resource is particularly relevant where companies operate in, source from, or are otherwise linked to contexts affected by armed conflict, occupation, widespread violence or severe governance gaps.
- [UNDP Heightened Human Rights Due Diligence: Training Facilitation Guide](#) provides training modules on companies' responsibilities in conflict-affected contexts. It explains why heightened human rights due diligence is required, where and when it should be conducted, how it differs from ordinary human rights due diligence, and what additional conflict analysis tools, expertise or resources companies may need.

Environment

- [UNDP Practical Tool for Business on Human Rights Due Diligence and the Environment – HRDD+E](#) provides practical guidance to businesses on integrating environmental dimensions into human rights due diligence. It supports companies in identifying, preventing, mitigating and accounting for adverse human rights impacts resulting from environmental harms, including impacts connected to the right to a healthy environment.

Mining

- [Child Rights and Mining Toolkit](#). Best practices for addressing children's issues in large-scale mining. A practical sector-specific resource developed by UNICEF to help mining companies identify, assess, prevent, mitigate, and address adverse impacts on children arising from mining operations, supply chains, workforce practices, community relations, and environmental impacts. The Toolkit supports child rights due diligence and stakeholder engagement at project and corporate levels.

Finance

- UNEP FI [Mappings & Tools](#) for Holistic Impact Analysis and Management enables practitioners to conduct holistic impact analysis and management across their business activities. Holistic impact analysis serves to anticipate and manage unintended consequences and risks, and to leverage the interconnectedness of impact areas into innovative business solutions with better cost to impact ratios. The Tools help Financial Institutions analyze the impacts associated with their portfolios. The analysis will enable them to set targets where it matters in order to drive their contribution to society's goals, including impacts to Human Rights.
- [UNEP FI Human Rights Toolkit](#) is a step-by-step toolkit to help financial institutions align their practices with the UNGPs. The toolkit is organised according to three components of the corporate responsibility to respect human rights, including Human Rights Due Diligence in both FI lending and investment activities, as well as own operations. Sector-specific information is also included in the tool.
- [OHCHR resources on the financial sector](#) contains clarifications and advice on how the UNGPs should be interpreted with respect to different financial actors.