

CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE (CSDDD)

LAST UPDATE 03 | 2026

1. OVERVIEW AND SCOPE

- **Official name of the legislation:** Corporate Sustainability Due Diligence Directive (CSDDD) Directive 2024/1760
- Type: **Directive** (a "directive" is a legislative act that sets out a goal that EU countries must achieve. However, it is up to the individual countries to devise their own laws on how to reach these goals)

The CSDDD aims to enhance corporate accountability and transparency about actual and potential human, employment and social rights adverse impacts and environmental adverse impacts connected with a company's own business operation and that of its business partners and across their global value chains.

2. WHAT DOES IT APPLY TO?

The CSDDD will apply to

- large companies based in the EU with more than 5,000 employees, with worldwide turnover of over 1.5 billion in the previous financial year
- large non-EU companies with 1.5 billion net turnover in the EU.

Omnibus changes: EU-level due diligence obligations are no longer intended cascade broadly across markets or supply chains.

3. HOW IS THE EVENTS INDUSTRY DIRECTLY AFFECTED?

Legislation will apply to companies in scope. Even if not in scope, companies in the exhibition/events industry may be affected due mainly to downstream value chain (e.g. big clients/exhibitors or organisers who fall under CSRD themselves).

4. MAIN PROVISIONS OF THE LEGISLATION

The CSDDD imposes a mandatory risk-based due diligence obligation companies in scope, with a risk-based system. Companies are expected to identify areas where adverse human rights or environmental impacts are most likely and most severe, and to focus their efforts there.

- Scoping exercise to identify areas across their operations, subsidiaries, and relevant business partners where adverse impacts are most likely and most severe.

Omnibus changes: exhaustive mapping of entire supply chains is no longer the expectation.

Omnibus changes: removal of the obligation to adopt and implement a climate transition plan under the due diligence regime. Climate considerations remain relevant, but they are no longer framed as a standalone, enforceable planning obligation under CSDDD.

5. STATE OF THE LEGISLATIVE PROCESS

- Date of signature: 13/06/2024

Omnibus changes:

- Trasposition: 26/07/2027
- Entry into forc  for companies: 07/2029

6. RECOMMENDATIONS/REMARK

Consequences for failing to comply with CSDDD enforcement is administrative rather than criminal. Supervisory authorities may impose fines, subject to an EU-wide cap, and require remedial action. The Omnibus removes the EU-level civil liability regime.

7. LINKS

Updated Directive text published in the Official Journal: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L_202600470