Due diligence policy template

This template has been developed to help you meet the requirements of Article 7.2(a) of the Corporate Sustainability Due Diligence Directive, which calls for a description of your overall approach to due diligence including in the long-term. If you are not in scope of the directive, this template can still support your efforts to strengthen internal coherence, meet stakeholder expectations, and prepare for regulatory developments.

The purpose of this document is to provide a **coherent overview** linking your existing policies, instructions, and management systems on **human rights, the environment, business ethics, and responsible sourcing**.

It should be tailored to reflect your company’s actual practices.

Note that according to the Corporate Sustainability Due Diligence Directive, you shall develop this policy in consultation with your employees and their representatives.

**Due Diligence Policy**

**1. Introduction**

[Company Name] is committed to conducting due diligence in line with [the Corporate Sustainability Due Diligence Directive (CSDDD),] the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. We see responsible business conduct as [both a legal obligation and] a cornerstone of long-term success.

We are also committed to complying with [other] legal and regulatory requirements and to continuously improve our work.

**2. Scope**

This policy applies to all [Company Name] operations and business relationships across our value chains.

**3. Commitment**

We are committed to integrating due diligence as a continuous process aimed at identifying, preventing, mitigating and accounting for actual and potential adverse impacts on people, the environment and society. Our long-term ambition is to:

* Continuously strengthen the quality and effectiveness of our due diligence process.
* Promote responsible business conduct throughout our value chain.
* Respect and meaningfully engage affected stakeholders, including workers, affected communities, consumers, and end-users.
* Align with evolving legal requirements and global standards, including the CSDDD and the European Sustainability Reporting Standards (ESRS).

Our approach is based on risk prioritisation, meaning we focus our efforts on areas where the likelihood and severity of adverse impacts are greatest.

**4. Key Documents and Systems**

Our due diligence approach is implemented through a combination of policies, instructions, and management systems:

**4.1 [Human Rights Policy] and [Due Diligence Instruction]**

Our [Human Rights Policy] sets out our commitment to respect all internationally recognized human rights as outlined in the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, and the ILO Declaration on Fundamental Principles and Rights at Work.

This policy is operationalised through our [Due Diligence Instruction], which outlines our procedures for identifying, assessing, and managing human rights risks across our operations and value chains—as well as environmental and societal risks across our supply chains.

Together, these documents form the backbone of our approach to responsible business conduct and compliance.

**4.2 [Environmental Policy] and [Environmental Management System]**

Our [Environmental Policy] supports our efforts to mitigate environmental impacts, comply with legal and regulatory requirements, and continuously improve our environmental performance.

This policy is implemented through our [ISO 14001] certified Environmental Management System (EMS). The EMS enables systematic environmental risk assessment, target-setting, performance monitoring, and continual improvement across relevant operations.

**4.3 [Business Ethics Policy] and [Compliance Guidelines]**

Our [Business Ethics Policy] outlines our commitment to conducting business with integrity, transparency, and accountability.

This policy is supported by our [Compliance Guidelines], which sets out the practical procedures and controls in place to uphold legal and ethical obligations across our operations.

**4.4 [Supplier Code of Conduct] and [Responsible Sourcing Instruction]**

Our [Supplier Code of Conduct] outlines the standards and principles we expect our suppliers and business partners to follow—covering human rights, workers’ rights, the environment and business ethics.

These expectations are further embedded through our [Responsible Sourcing Instruction], which guides buyers on integrating due diligence—including responsible purchasing practices—throughout the procurement process.

**4.5 Complaints Procedure**

We have a notification mechanism where stakeholders can submit complaints if they have concerns regarding actual or potential adverse human rights or environmental impacts across our operations and value chains.

[add link to notification mechanism]

This mechanism is governed by our [Complaints Procedure], which sets out steps for receiving, verifying, investigating, and remediating a complaint, as well as monitoring the remediation, incorporating feedback and evaluating results.

**4.6 Whistleblowing Procedure**

We have a whistleblowing channel where stakeholders can report business ethics and other concerns confidentially.

[add link to whistleblowing channel]

The channel is supported by our [Whistleblowing Procedure], which ensures reports are handled with confidentiality, independence, and in accordance with applicable laws and internal investigation protocols.

**5. Governance and Accountability**

The Board of Directors oversees due diligence commitments, performance and strategic direction.

Senior management is responsible for policy implementation and compliance.

Regular training and capacity building on due diligence are provided to employees and business partners.

**6. Reporting and Transparency**

We disclose our due diligence process in accordance with the Corporate Sustainability Reporting Directive, including the European Sustainability Reporting Standards.

Stakeholder engagement ensures continuous improvement of our due diligence practices.

**7. Review and Continuous Improvement**

This policy is reviewed at least every two years and updated without undue delay following significant changes. Revisions reflect evolving legal standards, best practices, and stakeholder feedback.

We are committed to fostering a culture of respect for people, the environment and society across our operations and value chains.

Approved by:

[Name]

[Title]

[Date]