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Corporate Sustainability & Human Rights Law
Jean Monnet Centre of Excellence
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Omnibus survey 2025:
Corporate Insights on the CS3D

3rd of November 2025



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INTRODUCTION by #WeAreEurope

The year 2025 marks a pivotal moment for corporate sustainability in Europe. As the Corporate Sustainability Due Diligence Directive (CS3D) evolves under the European Commission's "Omnibus" reform, businesses across the continent face both new challenges and opportunities in embedding human rights and environmental due diligence within their governance frameworks.

This report presents the findings of the **#WeAreEurope CS3D Business Survey**, the first large-scale study to capture operational feedback from companies directly engaged in due diligence practices. Conducted in collaboration with the **Jean Monnet Centre of Excellence on Corporate Sustainability and Human Rights Law at Wageningen University**, it gathers insights from more than 150 European companies across 21 countries.

The survey explores how organizations perceive and implement CS3D requirements, how the Omnibus proposal reshapes their obligations, and what level of maturity companies have achieved in managing sustainability risks across value chains.
Beyond quantitative results, the report reveals the tension between regulatory simplification and the preservation of Europe's sustainability ambition. It highlights the call from businesses for clarity, proportionality, and coherence across EU frameworks—particularly between CS3D and CSRD.

Ultimately, this document aims to inform policy dialogue by providing a grounded, evidence-based view of how European companies are navigating due diligence—turning compliance into a lever for competitiveness, resilience, and responsible leadership.

Charles-Henri Margnat
Cofounder of #WeAreEurope
Founder of Positive Company
In charge of the survey



WHY THIS SURVEY?

Keep open the debate around a strategic legislation for the EU

The Corporate Sustainability Due Diligence Directive (CS3D) is a cornerstone of the EU's policy framework to embed human rights and environmental due diligence into corporate governance.

By setting clear legal obligations for companies to identify, prevent, and mitigate adverse impacts on people and the planet throughout their value chains, the CS3D aims to foster a more responsible and sustainable business environment in Europe and beyond.
In the fall of 2024, however, the European Commission unexpectedly proposed a fundamental reform of the Directive. This reform, part of the so-called "Omnibus" package, introduced sweeping changes to the content, scope, and timeline of the CS3D. Alarmingly, the proposal was developed without a proper stakeholder consultation process or impact assessment, appearing to potentially contravene several principles of the EU's Better Law-Making framework.

In response, members of **#WeAreEurope** took action and launched this survey, targeting professionals directly involved in CS3D compliance and due diligence practices across Europe.

The survey design benefited from the expertise of professors from leading academic institutions, including the Jean Monnet Centre of Excellence on Corporate Sustainability and Human Rights Law, based at Wageningen University in the Netherlands.
It aimed to capture how professionals have experienced the CS3D rollout—and the related Omnibus proposal – over the two years following the Directive's adoption.

This is the **first survey** to systematically explore both the shortcomings and the strengths of the CS3D, while also gathering practical suggestions for improving the Directive—making it more aligned with companies' operational realities without undermining Europe's sustainability ambitions.

Available in 7 languages, the survey ran from **September 9th to October 3rd 2025**, with a strong focus on ensuring broad and representative participation.



KEYNOTE By Nadia Bernaz

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“The EU’s Corporate Sustainability Due Diligence Directive (CS3D), adopted in May 2024, marked a significant step by embedding corporate human rights due diligence into EU law—over a decade after the UN Guiding Principles on Business and Human Rights were endorsed. Many in the business and human rights community believed this would drive meaningful change in corporate practices, benefiting both people and the planet.

Yet the policy landscape took a new turn. In February 2025, the EU Commission proposed an omnibus directive to simplify reporting and due diligence rules, aiming to reduce regulatory burdens.

Amid a polarized debate—where sustainability rules are either seen as a threat to competitiveness or as essential protection against corporate abuse—it became crucial to understand the perspective of European companies. How do they experience human rights and environmental due diligence? What are their concerns, and how do they view the proposed changes?

Through our EU-funded Jean Monnet Centre of Excellence on Corporate Sustainability and Human Rights Law at Wageningen University, we collaborated with WeAreEurope to design and analyze a survey capturing business perspectives. Our role included shaping the survey questions, ensuring broad outreach, and distilling key insights from the responses.

As Director of the Centre, I am proud of this partnership. **I hope these findings will offer clarity on the EU’s corporate sustainability agenda and contribute meaningfully to future policy discussions**.”

Nadia Bernaz
Associate Professor in the LAW group at Wageningen University and Director of the EU Jean Monnet Centre of Excellence on Corporate Sustainability and Human Rights Law



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TEAM AND ACKNOWLEDGEMENTS

Many thanks to our members and partners for their pro bono contributions

The survey has been undertaken on the initiative and with the continuous support of **WeAreEurope**.

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The survey was designed & conducted and analysed with the help of

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- **Des Enjeux et des Hommes**, a CSR french consulting company

Survey management

Positive Company is an European sustainability rating provider
https://www.positive-company.eu/en



EXECUTIVE SUMMARY

Our survey results change the overall perceived narrative on the CS3D

The study reveals that while not all participating companies are directly subject to the initial scope of the CS3D, **many are already taking proactive steps to implement due diligence across their operations and supply chains (77% already conducted a due diligence exercise on their value chain or own activities even if only 33% are subject to a national due diligence obligation)**. This shows a growing awareness and willingness to act — even beyond legal requirements.

The urgency for action is reflected in **the disagreement of 74% of respondents (Somewhat disagree to very disagree) with the Omnibus proposal to** extend the period for reviewing the effectiveness of due diligence from 1 year to 5 years.

However, these efforts are not yet fully systematic or comprehensive. Companies know the methods and how to apply them, but few have made due diligence an integrated, organization-wide practice. **Actions are often taken but not always aligned with identified risks or proportional to their severity**.

Risk analysis remains partial in many cases, often covering only a segment of purchasing categories or supply chains — **leaving blind spots that prevent a full understanding of exposure**. The initial version of the CS3D addressed this by encouraging a more complete, end-to-end view of risks across entire value chains.

A lack of clear guidelines and internal expertise continues to challenge many organizations, especially smaller ones, when conducting due diligence and risk mapping. Larger companies generally have the capacity to manage these exercises, but smaller firms often do not. Collective initiatives, as proposed in the first version, and shared frameworks could help close this gap.

Overall, the Omnibus is more a source of dissatisfaction than real relief: **only 19% declared themselves dissatisfied with the CSDDD in its original form** (between rather dissatisfied and very dissatisfied), while dissatisfaction explodes with Omnibus reaching 63%.

Across the board, companies are calling for clear, pragmatic, and sector-specific guidelines, as well as greater alignment between regulatory frameworks. As evidence: **60% of respondents called for a clear framework of compulsory regulation (like the CS3D originally was before the Omnibus).**

Finally, the majority of organizations are neutral to positive about the potential competitive advantage that such regulations could bring to European companies — viewing them not as a burden, but as an opportunity to lead responsibly in global markets.

PART 1
Key findings



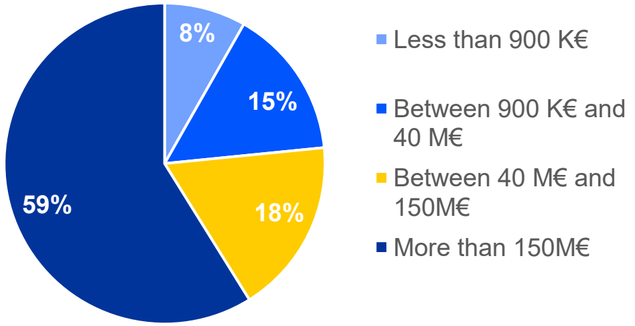
PROFILES OF RESPONDENTS

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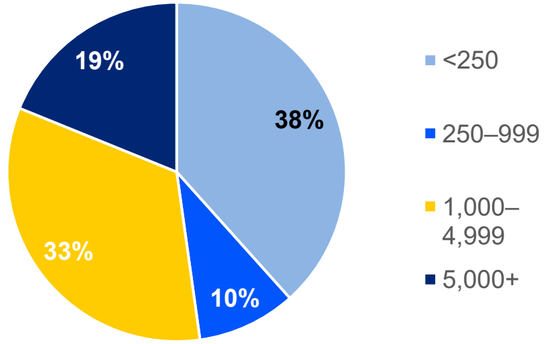
238 respondents, 159 relevant

Respondents are…	% of respondents
Working in companies that began an exercise of Due Diligence	77%
Respondents aware of the Omnibus legislative proposal amending the CS3D	90%
Sustainability / CSR professionals	73%
Representatives of companies with more than 1 000 employees	52%
Large companies with more than 150 M€ Turnover	59%

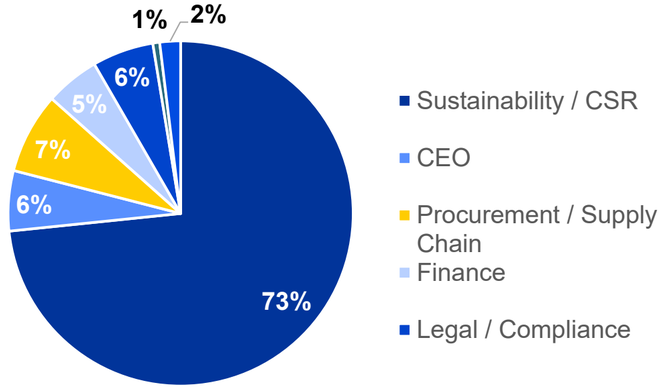
Distribution by order of revenue (%)



Distribution by company size (%)



Distribution by function (%)

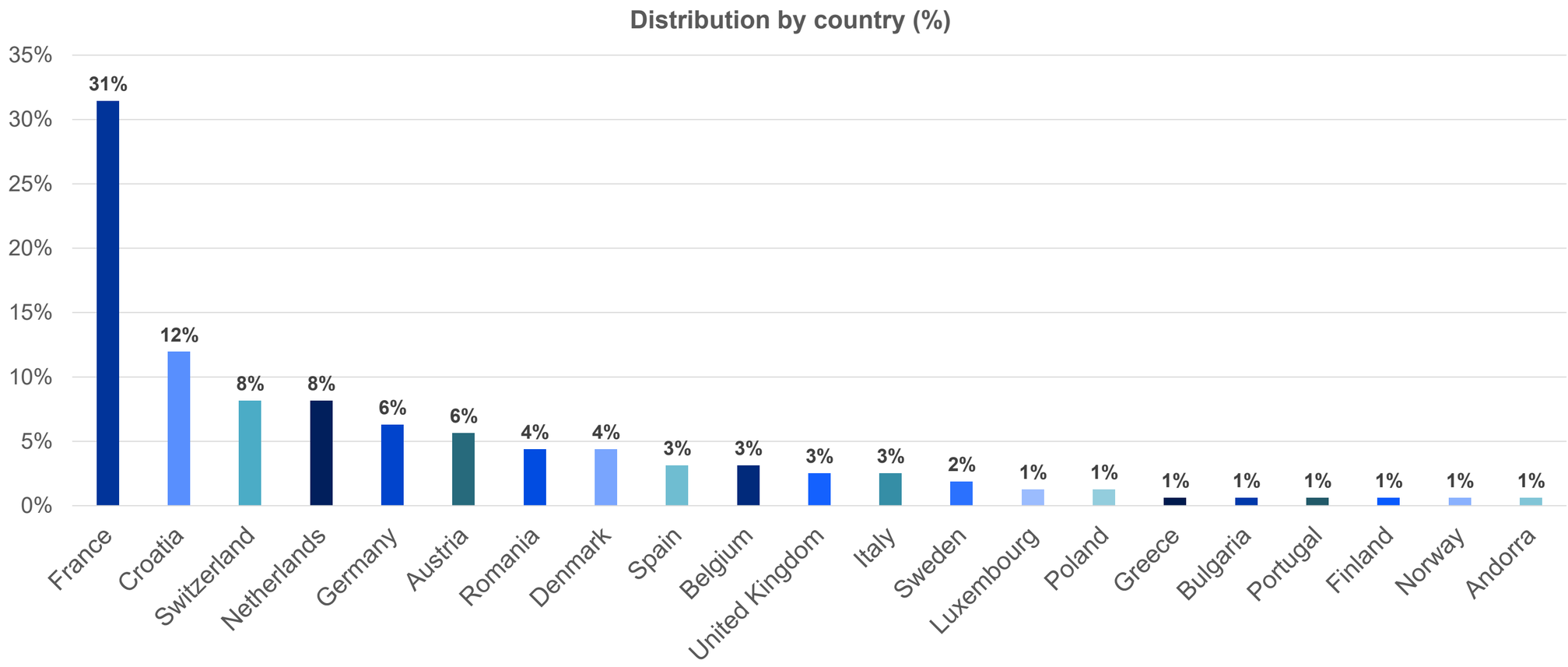


As the survey was conducted online and could ensure exact proportional representation of regions sizes for instance, or of sizes of companies, breakdowns of answers by company size, regions, functions enable readers to check robustness for each question. These robustness checks confirm the overall soundness of results.

This survey was anonymous, only voluntary respondents mentioned their company.

PROFILES OF RESPONDENTS

21 countries represented



As the association is based in France, it is logical that we should have more responses from this country, which was the first to enforce a corporate sustainability due diligence law back in 2017. Nevertheless, 21 countries are represented. This gives the study real credibility.

OBJECTIVES OF THE CS3D

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Here some qualitative responses at "Other (please specify)" :

- Ensure business continuity by addressing major ESG and technological risks.
- Promote innovation through circular economy and European reshoring.
- Extend corporate accountability across full value chains.
- Safeguard EU competitiveness by harmonizing due diligence rules.

Key take-aways

Surveyed companies identify prevention of **human rights (84%)** and **environmental impacts (79%)** as the most important goals of the Due Diligence, also attributing considerable importance to **supply chain transparency** and resilience.

This shows that CS3D is not about regulation and compliance. Corporate Sustainability Due Diligence is the core and shared value among the European Union: protecting Human Rights and our Environment.

On a more business and operational front, most of companies highlight the fact that Corporate sustainability Due Diligence ensures transparency and business resilience within the supply chain.

Objectives more traditionally associated with the 'business case' for mandatory due diligence - such as mitigating reputational, legal and financial risks - are attributed a significant but smaller degree of importance.

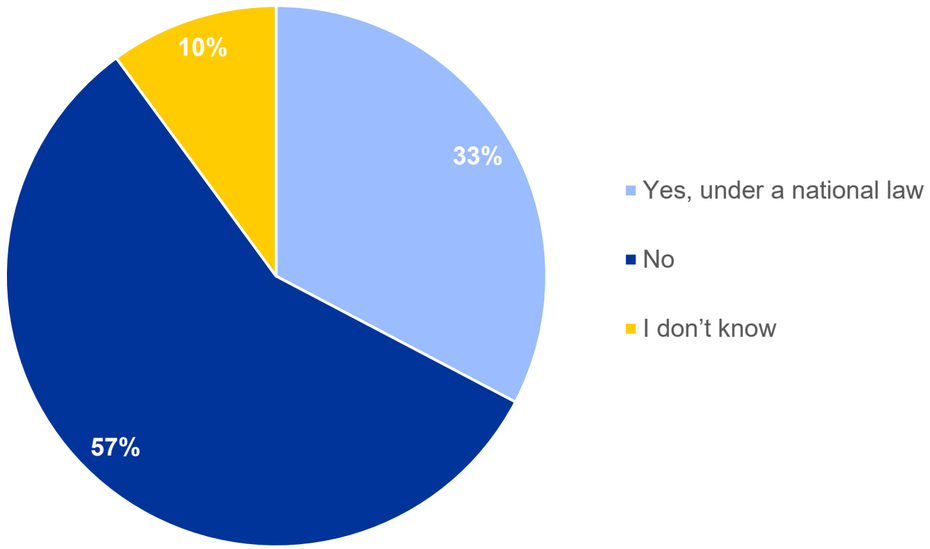
NATIONAL DUTY OF DILIGANCE LAWS

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Distribution of organization currently subject to a national due diligence law (e.g. in France or Germany) (%)



Key take-aways

Only **one third of the respondents** confirmed that they are already subjected to mandatory due diligence requirements. This means that most companies in the sample have not put in place due diligence processes *as the result* of a specific legal requirement under national law. Hence, if they have done so, **they were not motivated by legal compliance**.

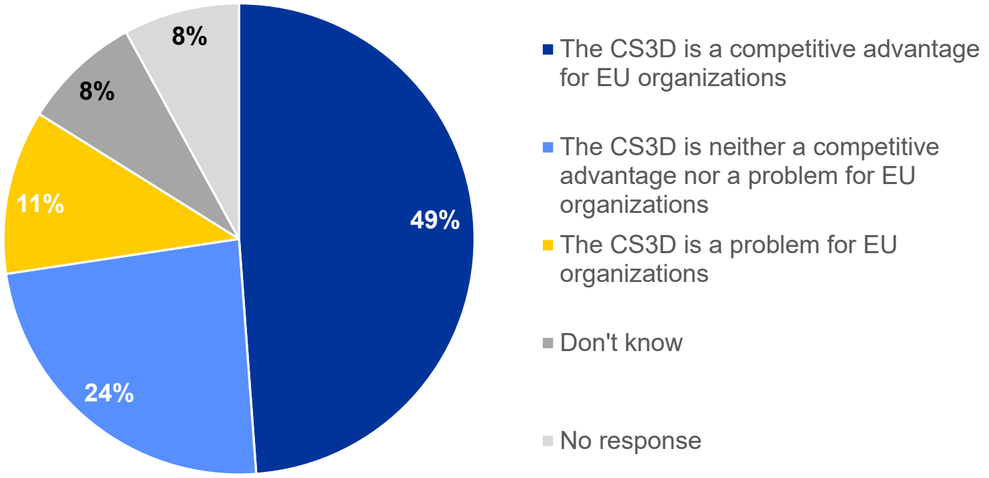
CS3D: A COMPETITIVE ADVANTAGE ?

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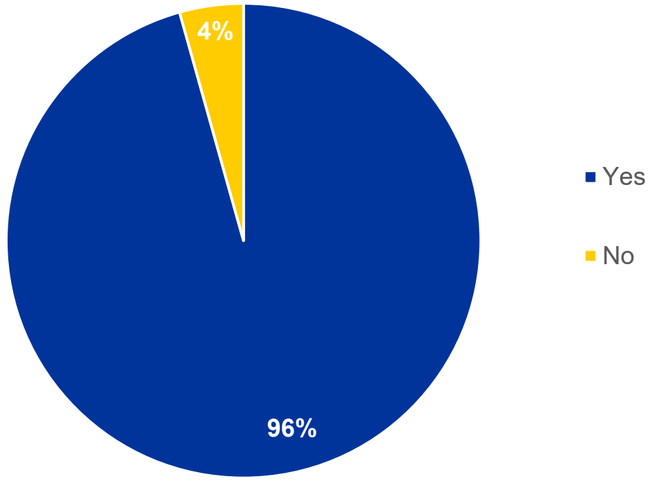
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The CS3D : a competitive advantage or a problem for EU organizations ?



Should non-European companies be subject to the same regulations as European companies?



Key take-aways

49% consider that CS3D is a competitive advantage for EU organizations. Only 11% consider it a problem.

Almost all respondents (96%) believe that non-European companies operating on European soil should be subject to the same regulations as European companies.

CS3D: STRENGTHS AND WEAKNESSES

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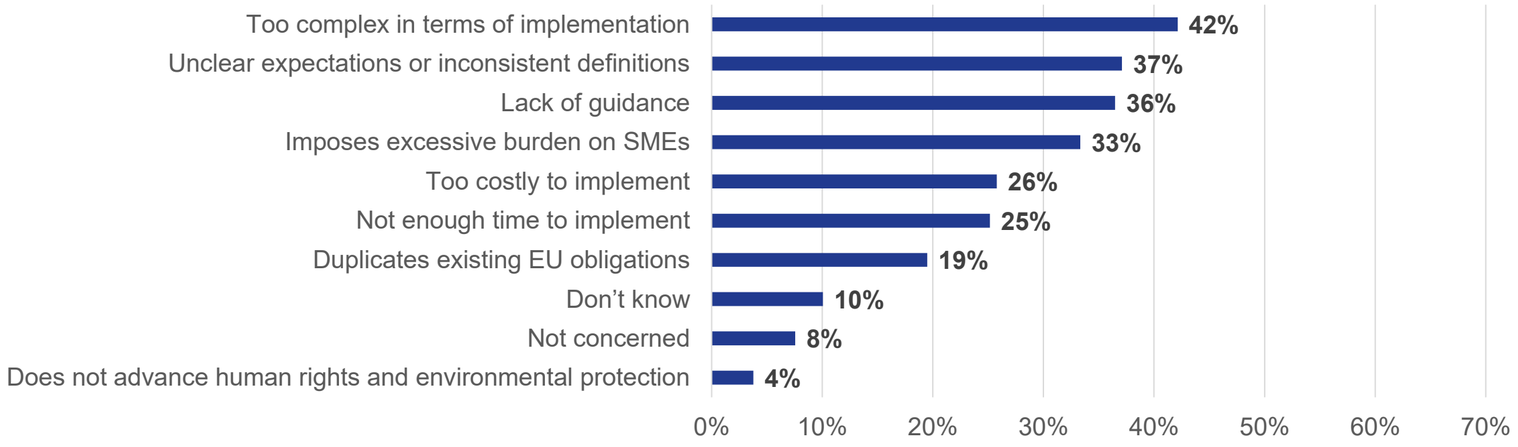
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Key strengths of the CS3D



Key weaknesses of the CS3D



Key take-aways

A lack of clear guidelines and in-house expertise remains a key challenge for companies conducting due diligence — particularly for risk mapping exercises. While larger organizations often have the necessary resources, smaller ones do not. Collective initiatives could help bridge this gap.
The impact on SMEs also deserves attention. The initial version of the CS3D provided flexibility by allowing them to report through the CSRD's VSME framework and to focus only on specific, high-risk areas where information cannot be obtained otherwise — an approach that could help address this issue.

CS3D : STRENGTHS AND WEAKNESSES

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"An **excellent basis on which to plan innovative European development**: unfortunately, in a Europe that is divided and fragmented in terms of political orientation, we will miss this opportunity."

From an Italian energy specialist company with less than 250 employees

"**The CSDDD as originally proposed was a great compromise**, without putting too much burden on SMEs, however, the changes caused by Omnibus are the most severe weakness because these have caused legal uncertainty and a general level of confusion among companies. **Legal uncertainty is the death of legitimacy and credibility of the lawmakers**."

From a German consulting company between 250 and 999 employees

"**Weakness in communication**! The public perception of rejection stems from a lack of knowledge about the requirements. Anyone who takes a closer look at CSRD & CR3D will quickly recognize the advantages for corporate strategy and change their attitude."

From an industrial German company with less than 250 employees

"**The CS3D enhances corporate credibility, transparency, and access to sustainable finance**, but it also brings high costs, greater supply chain complexity, and increased legal risks."

From an industrial Portuguese company with less than 250 employees

"It would have been better to take a gradual approach, **it felt to big to tackle**."

From a digital security Danish company between 1000 and 4999 employees

"**Weakness** for the whole ESG work in EU is the back and forth that has been going for these last years. Either commit to ambitious sustainability targets or don't but don't change it since many companies have already started to prepare for this and used a lot of money and scare human resources in doing that."

From a Finnish company with over 5000 employees

"**We need the guidances from EU institutions** and also a kind of registry of experts to consult for effective implementation. **We need strong measures** of capacity building for the private sector: the directive changes the way to do business and training on this point is pivotal."

From an industrial Italian company with less than 250 employees

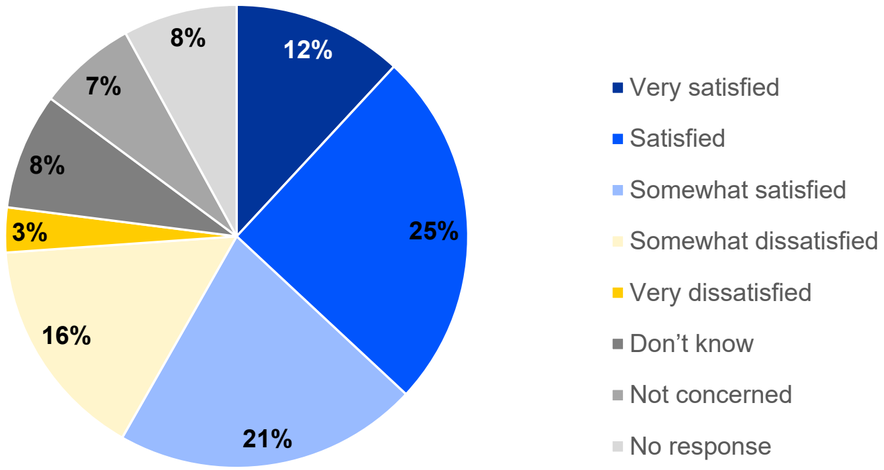
SATISFACTION OF CS3D BEFORE AND AFTER OMNIBUS

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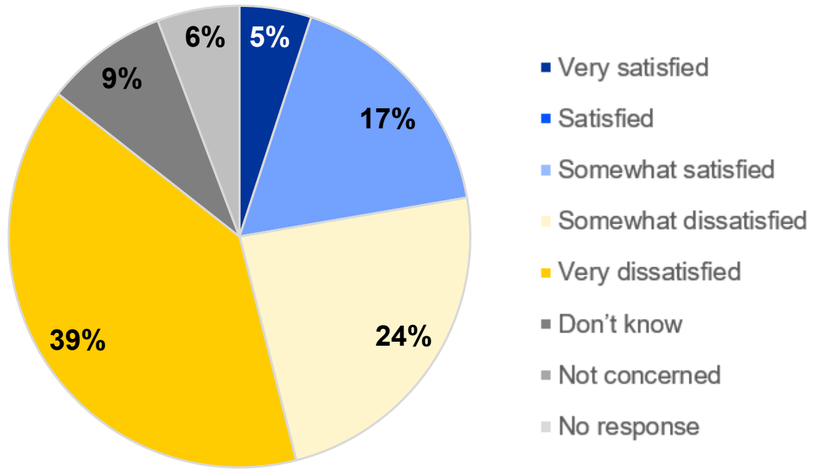
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Satisfaction with the CS3D as originally adopted (before Omnibus)



Satisfaction with the Omnibus proposal by the European Commission



Key take-aways

While 58% of companies expressed satisfaction with the initial CS3D proposal (somewhat to very satisfied), 63% now report dissatisfaction with the Omnibus version (somewhat to very dissatisfied), indicating a general preference for the previous draft. Companies appear well-informed and closely engaged in the legislative process.

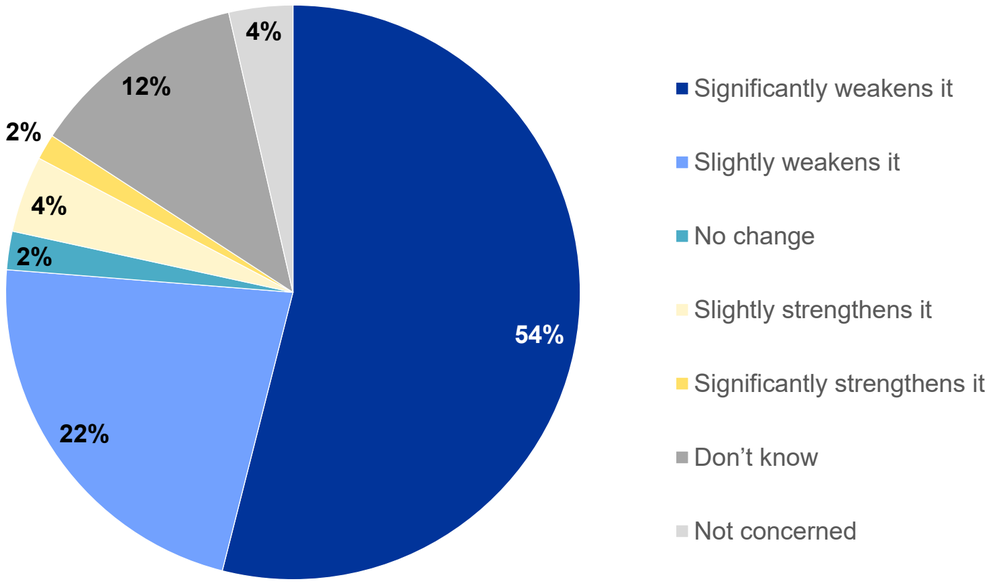
OVERALL FEELING ON OMNIBUS PROPOSAL

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Did the Omnibus proposal strengthen or weaken the original CS3D ?



Key take-aways

Half of respondents thinks the Omnibus proposal significantly weakens the original CS3D.

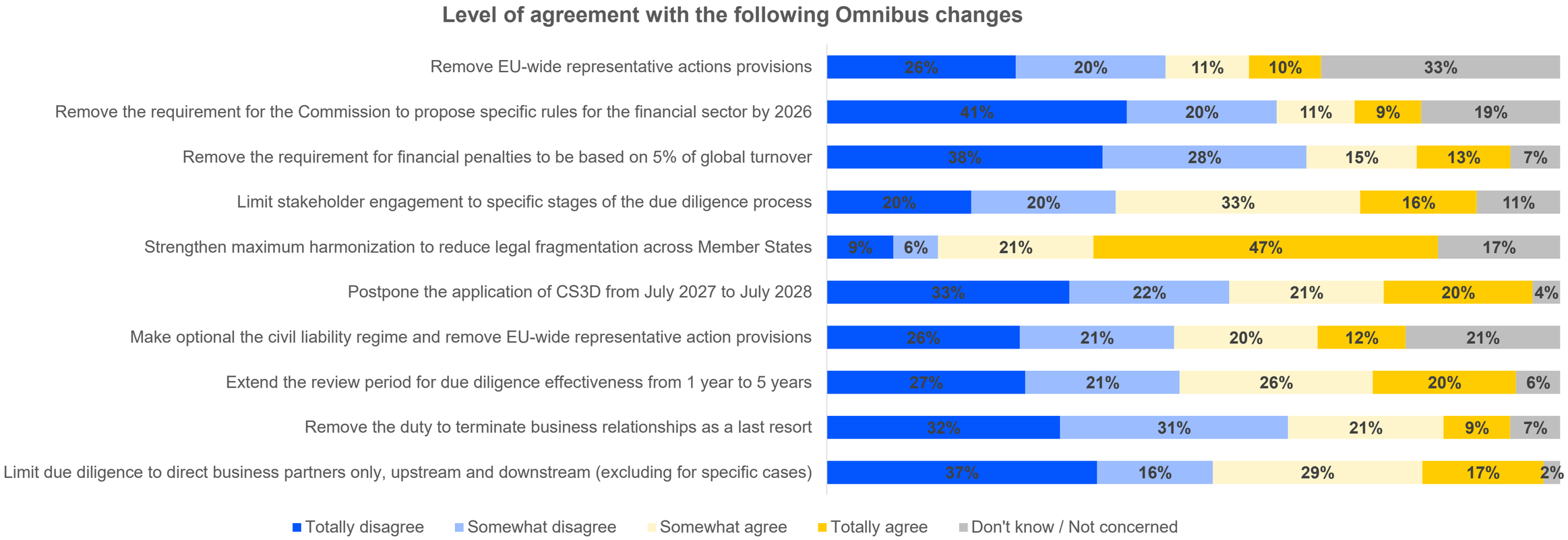
Only 6% think it strengthens it (slightly or significantly).

OVERALL FEELING ON OMNIBUS PROPOSAL

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Key take-aways

A solid majority of respondents (over 60%) oppose removing key requirements — including the minimum penalty, the obligation to terminate business relationships when necessary, and the EU Commission's mandate to set rules for the financial sector. 55% disagree with postponing the directive's application, and 53% disagree with limiting the scope to Tier 1 suppliers. Only 40% oppose restrictions on stakeholder engagement — suggesting broad support for these latter changes.

Still a majority (53%) disagree with limiting the scope to tier 1 suppliers.

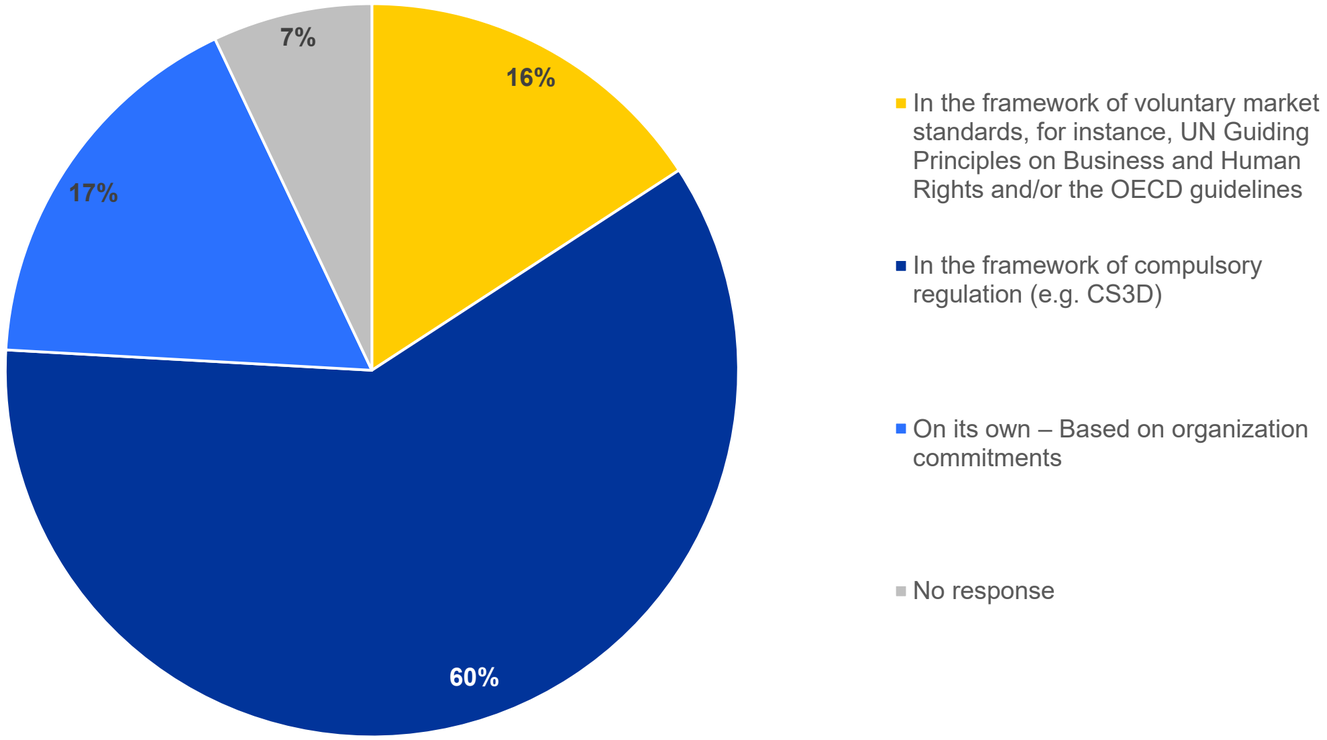
FRAMEWORK TO CONDUCT DUE DILIGENCE

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How should companies conduct due diligence on the value chain ?



Key take-aways

The vast majority of respondents (60%) want to conduct their due diligence within a compulsory regulatory framework, and some within a standards-based one. Only a small minority (17%) prefer to do it their own way.

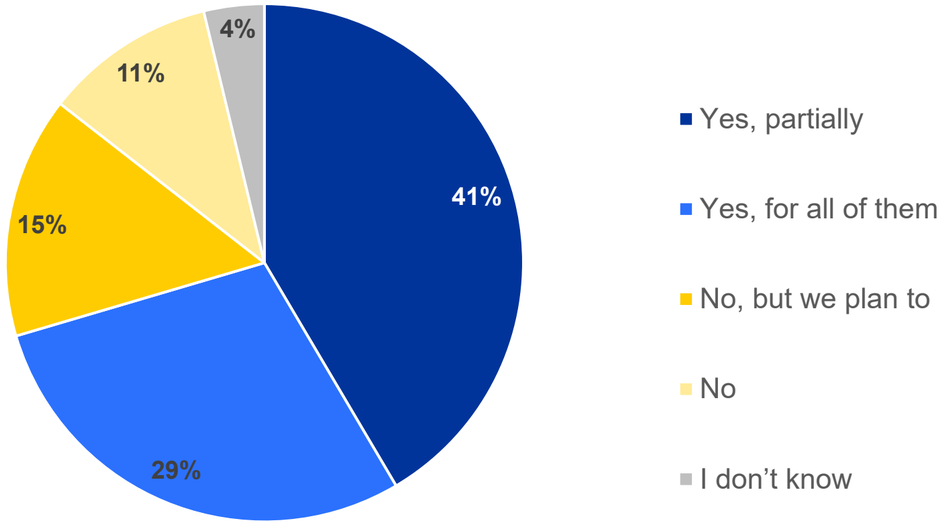
COMPANY THAT HAS BEGAN A DUE DILIGENCE EXERCICE

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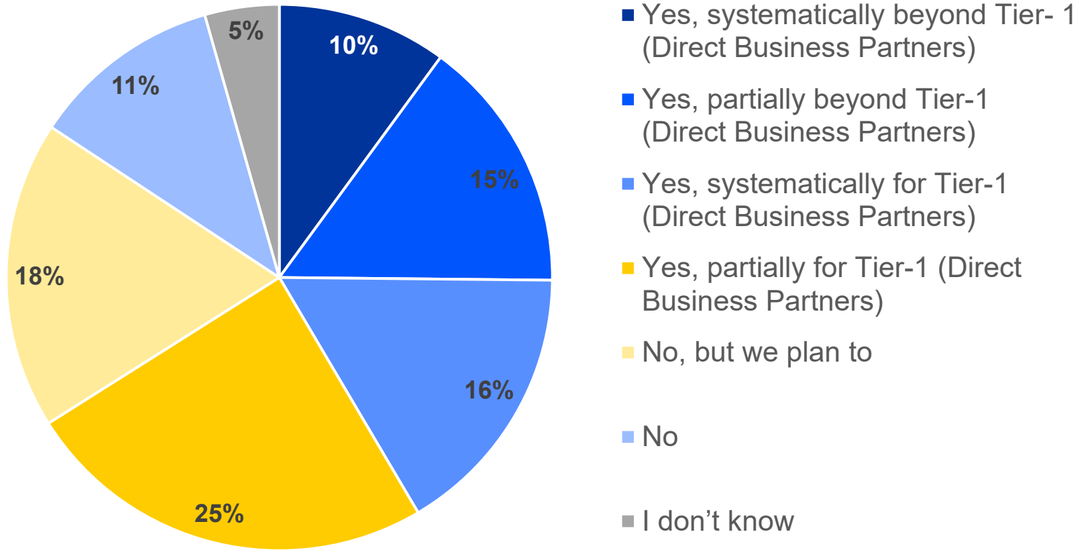
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Regardless of legal obligations, does your organization already conduct Corporate Sustainability Due Diligence on its own activites ?



Regardless of legal obligations, does your organization already conduct Corporate Sustainability Due Diligence on its value chain ?



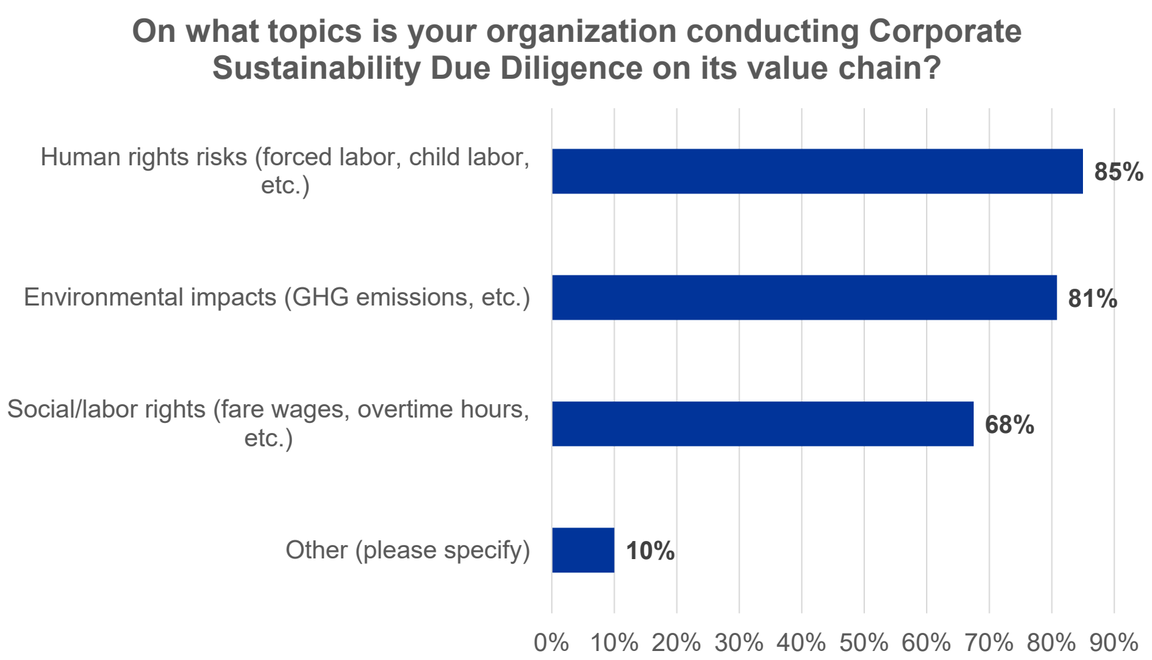
Key take-aways

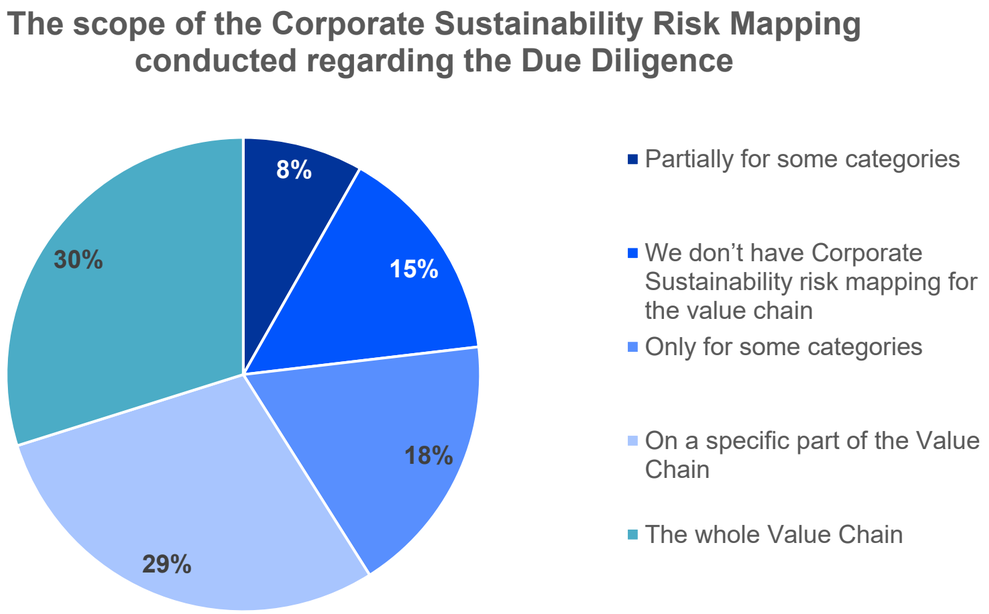
Linked to the observation in page 12, 70% of companies conduct some form of due diligence even though only 33% of them are bound by legal obligations, at present.
Of these, only 25% extend due diligence beyond Tier-1 and only 10% do it systematically. Of those who affirm that they perform due diligence for Tier-1, only 16% do so systematically. This data shows that, while companies grasp the importance of due diligence beyond legal compliance, in practice the scope of performed due diligence varies significantly. Legal guidance would be needed in this respect.

FEEDBACK ON THE DUE DILIGENCE EXERCISE 1/2

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Scope and topics





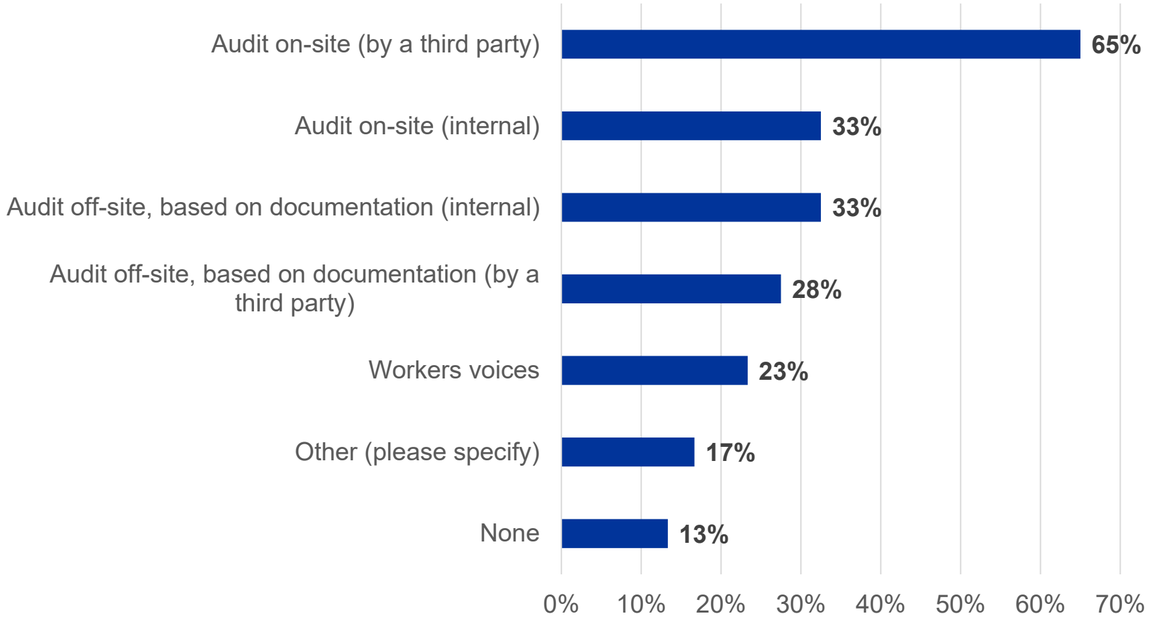
Key take-aways

Companies are taking action — but not always in direct alignment with the specific risks identified across their value chains, or in proportion to those risks. For instance, human rights issues are better addressed through sector-wide initiatives or on-site measures rather than through self assessment or questionnaires. The CS3D's risk-based approach aims to close these gaps by helping companies better focus their resources where the real risks lie.
Today, most companies only scan part of their supply chains for risks — meaning they don't always see the full picture. The original CS3D framework pushed for a broader, deeper view, helping businesses identify and manage risks across the entire value chain.

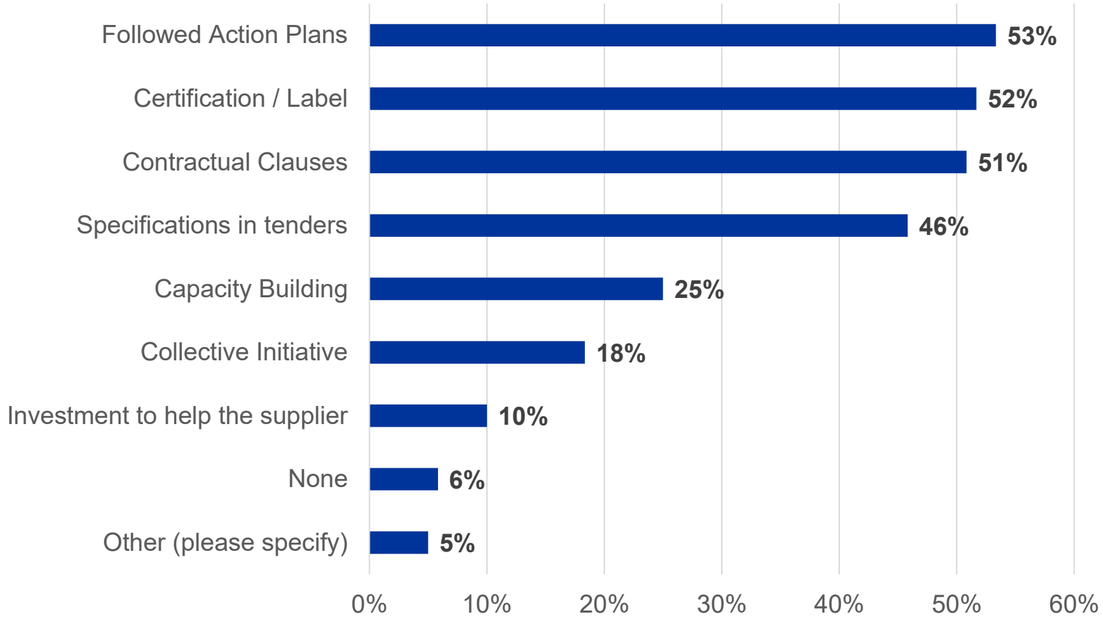
FEEDBACK ON THE DUE DILIGENCE EXERCISE 2/2

Assessment and risk mitigation tools used

Assessment tool used to assess the suppliers on Corporate Sustainability Topics for the Due Diligence



Risk mitigation tools used on Sustainability Topics for the Due Diligence

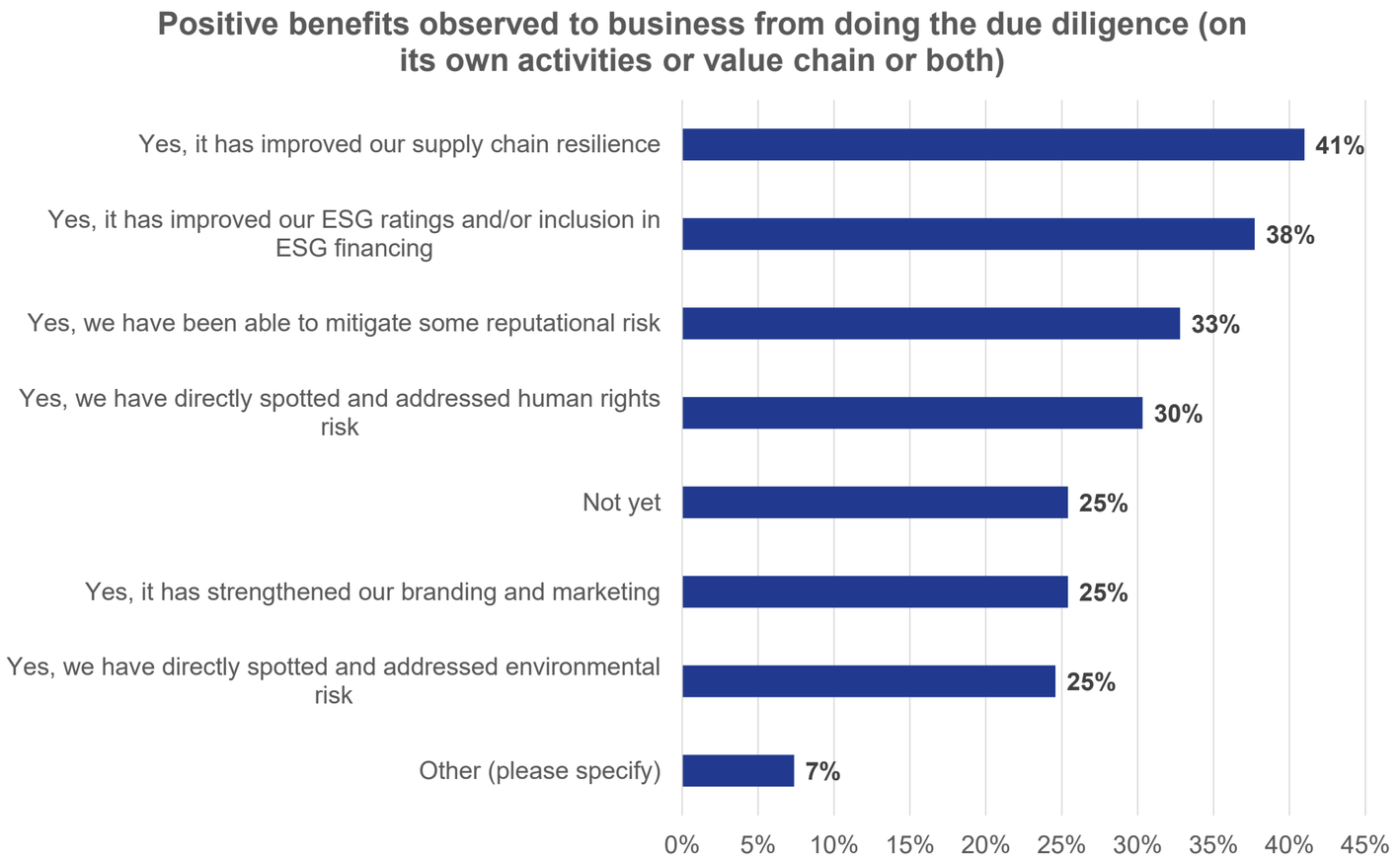


IMPACT OF THE DUE DILIGENCE EXERCISE

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Key take-aways

Companies are already addressing risks and observe benefits: Over one in three (38%) companies conducting some form of due diligence have already benefited from directly spotting and addressing a human rights risk **or** environmental risk.

The majority of companies already observe positive of conducting thorough due diligence: Only 1 in 4 company don't see positive results yet from doing due diligence.

Other responses examples

"Yes, it improves credibility and therefore, employee satisfaction"

From a German consulting company between 250 and 999 employees

"Yes, it has reinforced awareness of the importance of implementing rules together that 'risk' the value chain."

From a french manufacturing of automotive equipment company, with over 5000 employees

IMPACT OF THE DUE DILIGENCE EXERCISE

Further explain how doing due diligence has had advantages or disadvantages for your organization

> At Unimadeiras, due diligence represents a competitive advantage that strengthens credibility and access to international markets, while also imposing costs, greater supply chain complexity, and the risk of excluding small producers.

From a Portuguese industrial company of less than 250 employees

> Ensure a deep understanding of the business.

From a Romanian operator of more than 5000 employees

> The disadvantage is that it requires a lot of resources: human and financial.

From a Romanian pharmaceutical industrial company with over 1000 employees

> Advantages and disadvantages all equally exist and are often intervowen. Increased ability to spot risks or reporting on those may well raise additional legal and reputational risks. While some aspects may also support supply chain resilience, other significant issues cannot be addressed by due diligence.

From a Swiss company with over 5000 employees

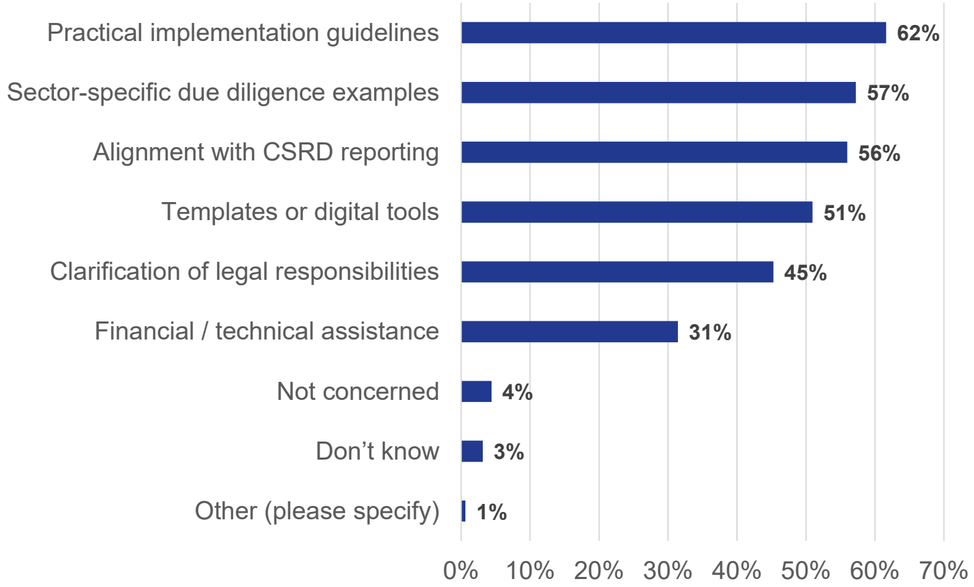
OVERALL FEELING ON OMNIBUS PROPOSAL

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What support would help your organization better implement the CS3D?



Other responses

> Genuine guidelines that are not prescriptive but truly practical, developed with the participation of businesses.
>
> From a French energetical company with between 1000 and 4999 employees

> Training for employees on changing their mindset.
>
> From a Dutch services company with over 5000 employees

> Intensive marketing campaign to counter misinformation and false interpretation that has been spread by certain lobby groups, that way much more clarity about the facts and possibilities that the CS3D offers businesses already.
>
> From a German company with between 1000 and 4999 employees

> Training and we would like to have confrontation with real experts (not those audit organizations that today pretend to be human rights due diligence experts).
>
> From an Italian industrial company with less than 250 employees

Key take-aways

More than half of respondents (56%) call for closer alignment with the CSRD.

A majority express the need for **technical support** rather than financial assistance — with 51% requesting templates or digital tools, 57% seeking sector-specific due diligence examples, and 62% asking for practical implementation guidelines.

OVERALL FEELING ON OMNIBUS PROPOSAL

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> Completely messes up any forward-looking business model.
>
> From a Greek private financial institution company with less than 250 employees

> Loss of business opportunities due to legal uncertainty and client confusion caused by legal uncertainty, consequently, loss of development and training opportunities for young people, loss of jobs (people leaving not being replaced, workforce reduction and redundancies in other countries), overall, omnibus has lead to significant decline in sales, and other business opportunities that were developed could not materialize. Omnibus was pretty bad for our business, and for our clients, too. If everything had stayed as it was originally proposed without the omnibus changes, we'd be hiring people instead of firing them.
>
> From a German consulting company between 250 and 999 employees

> The omnibus creates significant uncertainty about the intention of the regulator and is slowly becoming part and argument for a general backlash against more sustainable business conduct. Certain elements of the omnibus are debatable, but its timing and context contribute to an effective down scaling and reversing of due diligence efforts below what is reasonable.
>
> From a Swiss company with over 5000 employees

> For Unimadeiras, the Omnibus proposal represents a regulatory simplification that reduces compliance costs and risks but may weaken the ambition and reputational value of due diligence.
>
> From an industrial Portuguese company with less than 250 employees

> Omnibus means uncertainty for businesses, no possibility to plan ahead for the economy, paralysis, and reward for those businesses that procrastinate the duty to implement legislation or that even disrespect the rules-based system, thereby incentivizing unlawful behavior.
>
> From a German company between 1000 and 4999 employees

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PART 2

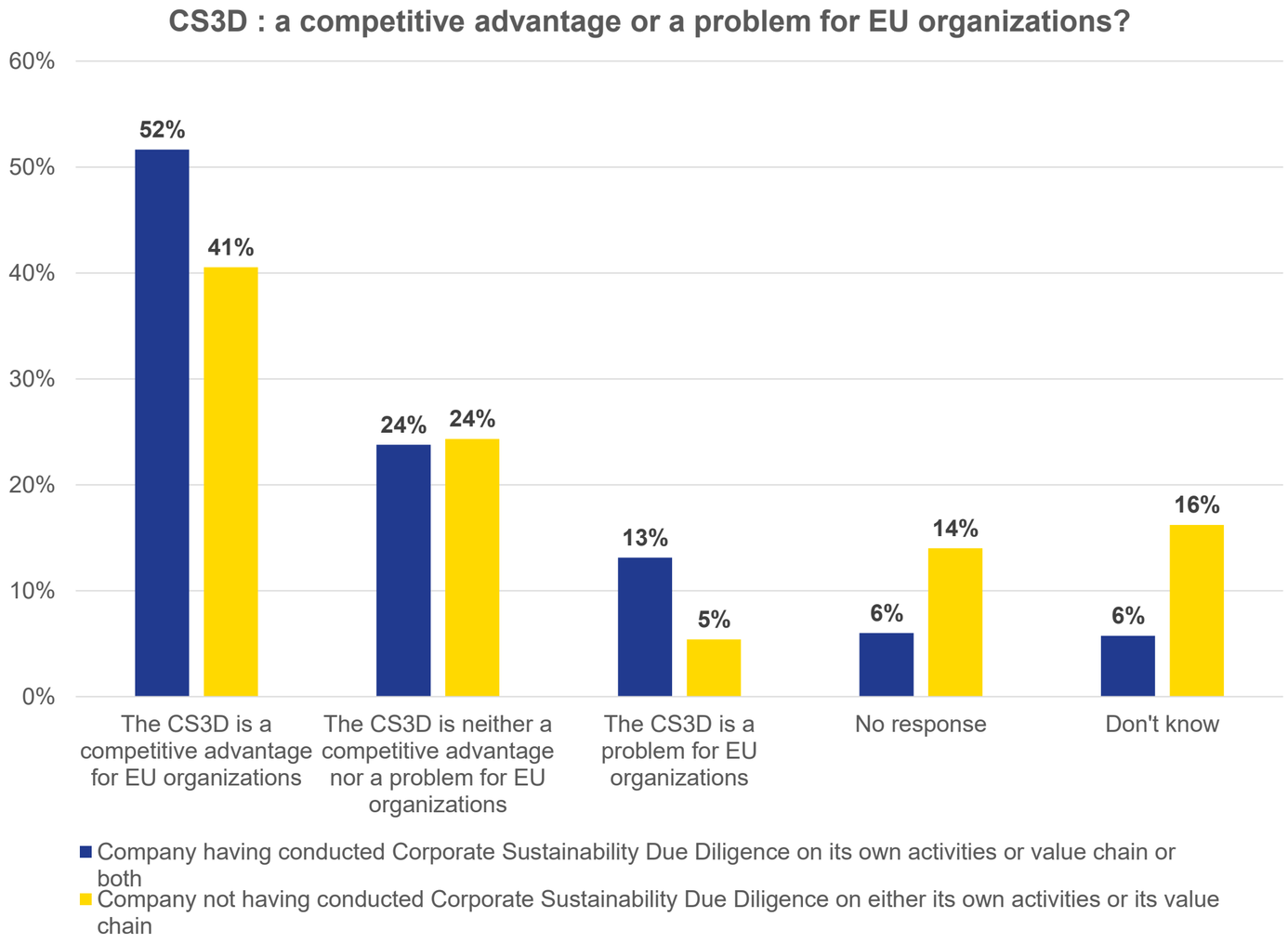
SENSITIVITY BY LEVEL OF MATURITY ON DUE DILIGENCE

CS3D: A COMPETITIVE ADVANTAGE FOR EU ORGANIZATIONS ?

#WeAreEurope

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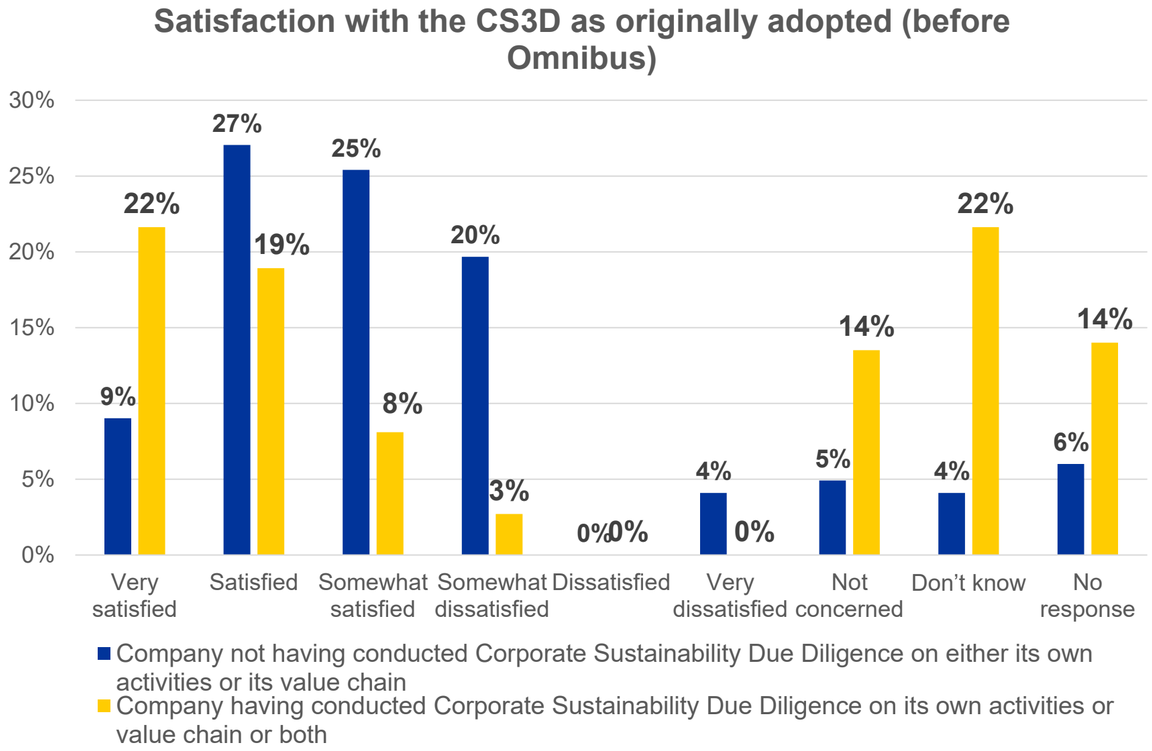
Key take-aways

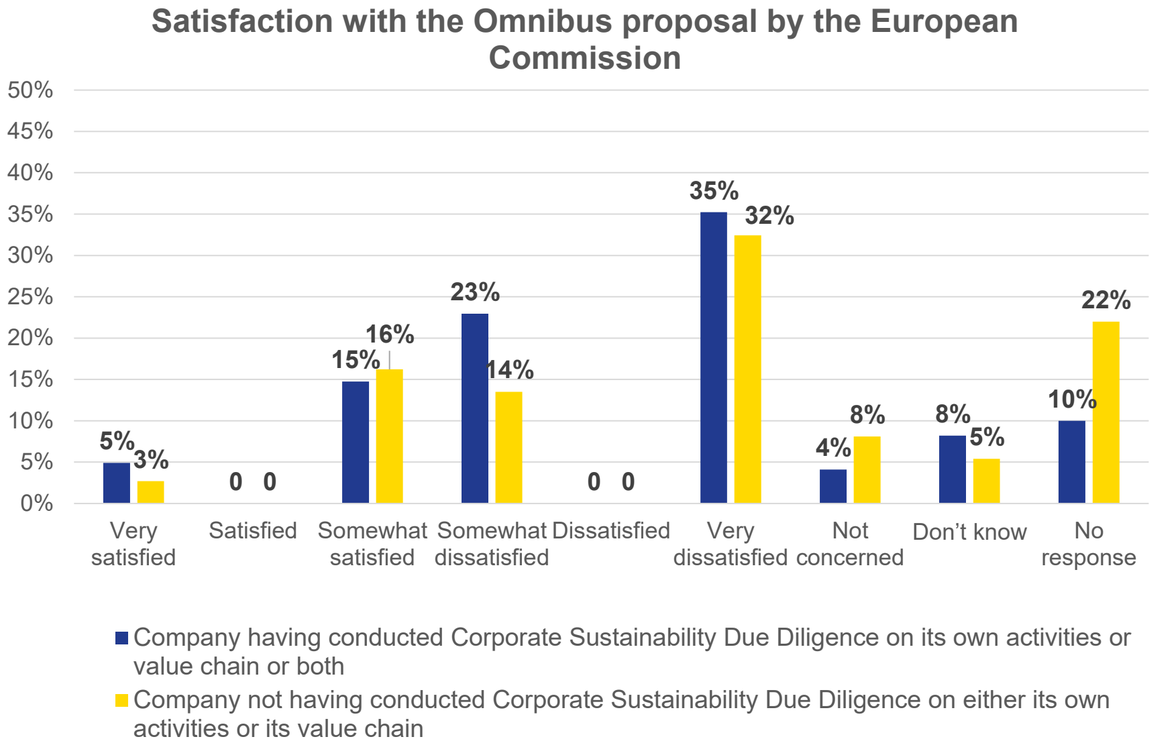
Companies used to conducting due diligence are more likely to consider CS3D as a competitive advantage for EU organizations (52% versus 41%).

Only 5% of respondents that haven't yet conducted yet due diligence thinks that CS3D is a problem for EU organizations.

Disatisfied = Somewhat dissatisfied: significant changes are needed + Very dissatisfied: the directive should be fundamentally revised during the legislative process

SATISFACTION WITH THE CS3D BEFORE AND AFTER OMNIBUS





Key take-aways

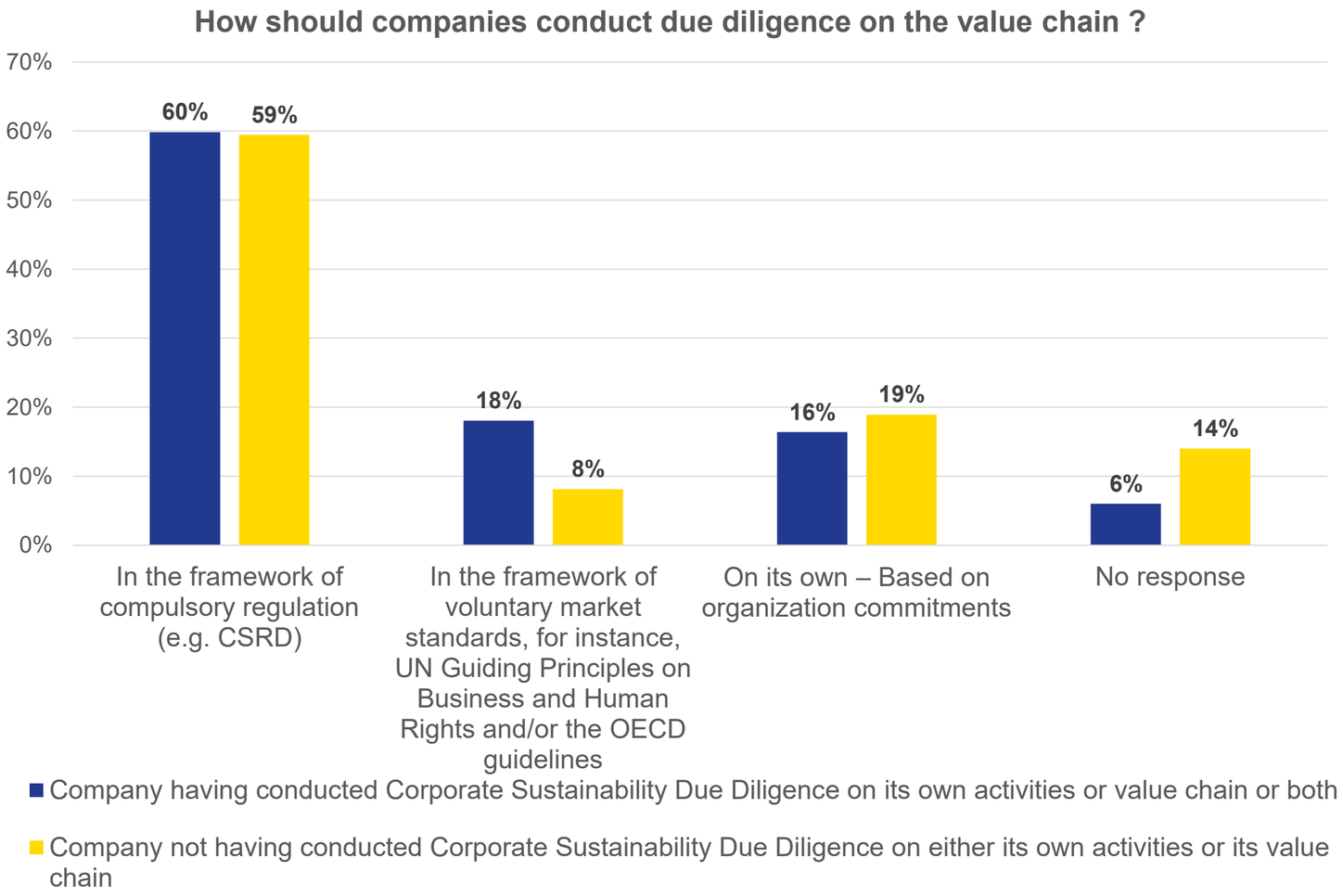
Satisfaction levels declined across all maturity stages with the Omnibus proposal, while dissatisfaction rose sharply. Among experienced companies, the share of respondents expressing some or strong dissatisfaction increased from 24% under the original proposal to 58% with the Omnibus version.

NEEDS OF A CLEAR FRAMEWORK

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Key take-aways

We observe a need for a clear framework: a majority of companies (60% of mature companies on due diligence and 59% of others) believe that due diligence should be carried out within the framework of a compulsory regulation.

MAIN STRENGHTS OF CS3D & OMNIBUS

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Verbatims from company that conducted Due Diligence

> ***Puts all stakeholders on the same level*** *and collectively recognising that* ***we must move forward together*** *and work collaboratively to achieve a virtuous and resilient value chain.*

From a french manufacturing of automotive equipment company, with over 5000 employees

> *Yes, this has reinforced awareness of the importance of having to put in place rules together to "de-risk" the value chain.*

From a french manufacturing of automotive equipment company, with over 5000 employees

> *Allows committed companies to* ***highlight their efforts*** *by comparing them with others in their sector.*

From a B2B distributor between 1000 and 4999 employees

MAIN WEAKNESSES OF CS3D & OMNIBUS

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Verbatims

> ***Administrative burden*** *involved in enforcing the law and lack of resources (human and financial) to address the issue and digitize it, for example.*

From a french manufacturing of automotive equipment company, with over 5000 employees

> *Too much* ***intentional misinformation by certain lobby groups*** *representing business has led to confusion and false interpretations of the legislation, especially from German lobby groups.*

From a German company between 1000 and 5000 employees

> ***Difficult exercise to implement****, no experts to assess all risks/impacts on a multi-country and multi-sector value chain.*

From a B2B distributor between 1000 and 4999 employees

> *Weakness in* ***communication****! The public perception of rejection stems from a* ***lack of knowledge about the requirements****. It would therefore be advisable to communicate the new regulations in a way that is accessible to the general public (laypeople) and to communicate them widely (for example in the news).*

From a German service provider company with less than 250 employees

PART 3

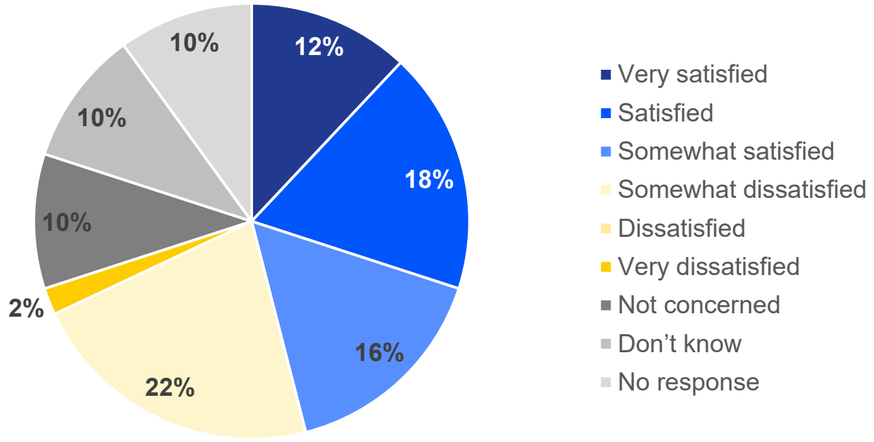
DETAILED RESULTS FOR FRANCE, GERMANY NETHERLANDS, AND CROATIA

Croatia – 19 respondents (12%)
France – 50 respondents (31%)
Netherlands – 13 respondents (8%)

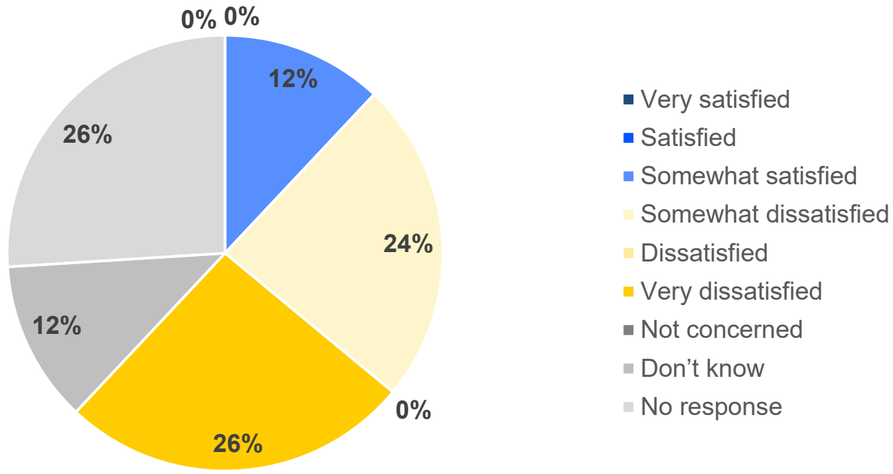
All other countries having samples too small for individual relevant results

FRANCE (1/4)

Satisfaction with the CS3D as originally adopted (before Omnibus)



Satisfaction with the Omnibus proposal by the European Commission



Key take-aways

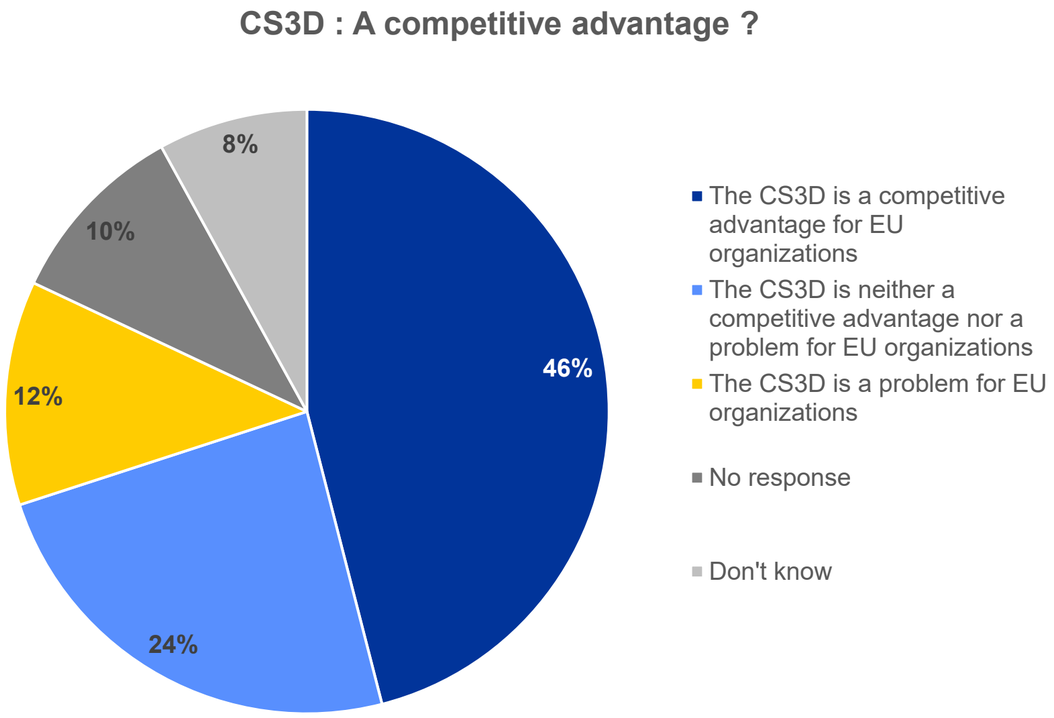
As per the overall numbers, the proportion of respondents in favor of each proposal is comparable.

Almost three in five (58%) of those surveyed are satisfied with the original CS3D legislation and don't want to see it watered down, lowering to 46% of French respondents.

Key take-aways

French respondents are even less satisfied with the Omnibus than the overall (French are 12% “somewhat satisfied” to “very satisfied” versus 22% for the overall).

FRANCE (2/4)

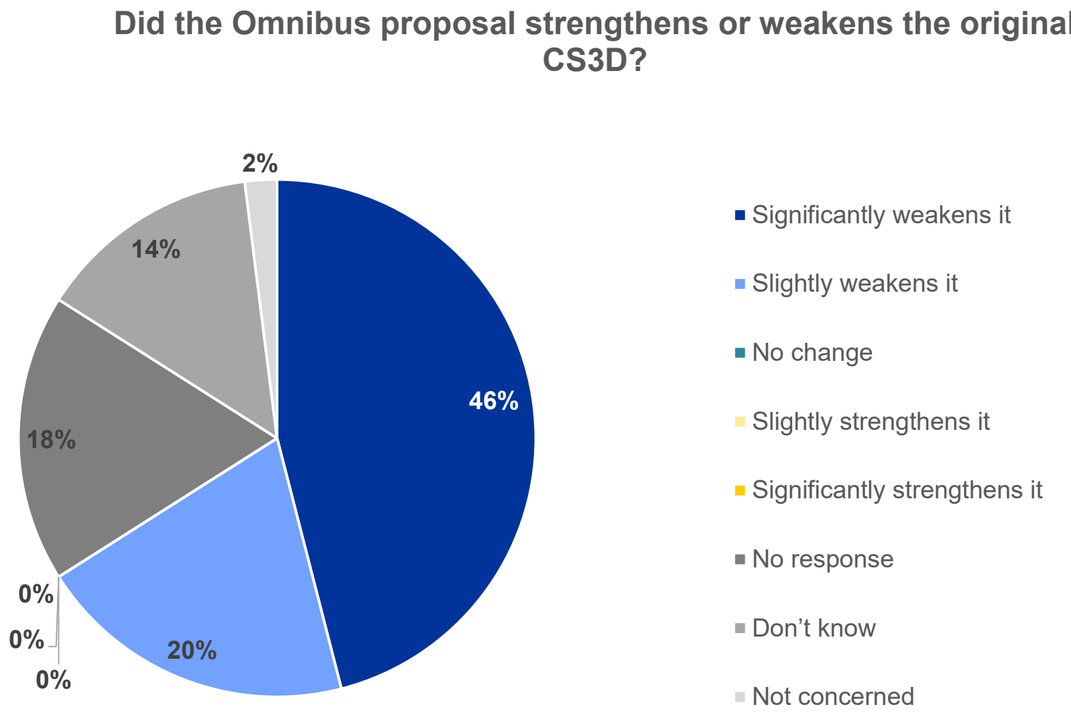


Key take-aways

In France too, the CS3D is perceived more as an opportunity than a threat (46% of French think it's an advantage and only 12% think it's a problem).

There is still a notable portion of respondents who are either neutral (24%) or undecided (18% who "don't know" or didn't reply). This suggests that concerns about "competitiveness" are relatively limited, but it also underscores the need for clearer communication on the directive's benefits or stronger evidence of its actual impact.

FRANCE (3/4)

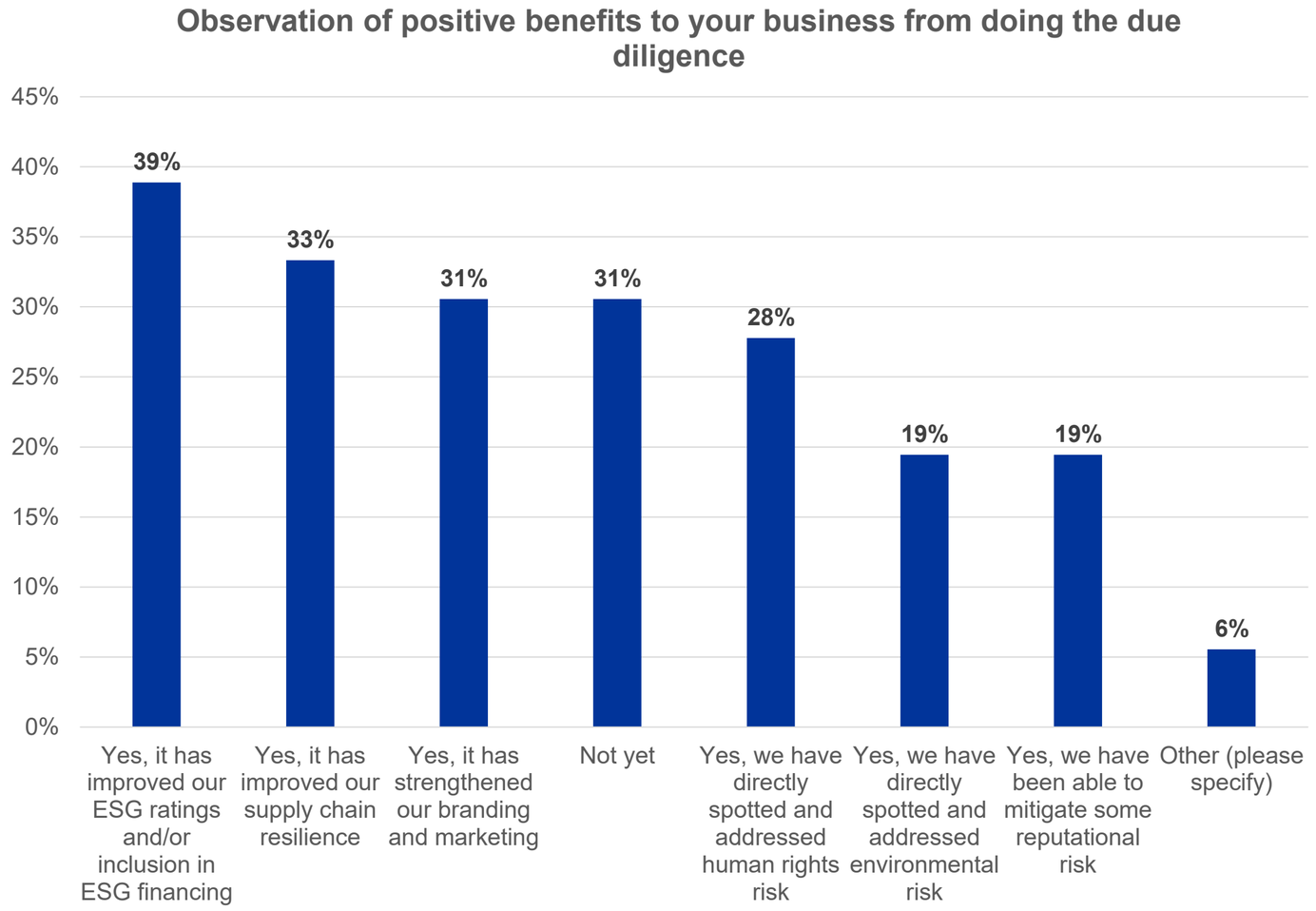


Key take-aways

A strong majority of French (66%) think the Omnibus proposal weakens the original CS3D. The others (32%) don’t know or didn’t answer.

FRANCE (4/4)

Have you seen positive benefits to your business from doing the due diligence? (Tick all that apply)



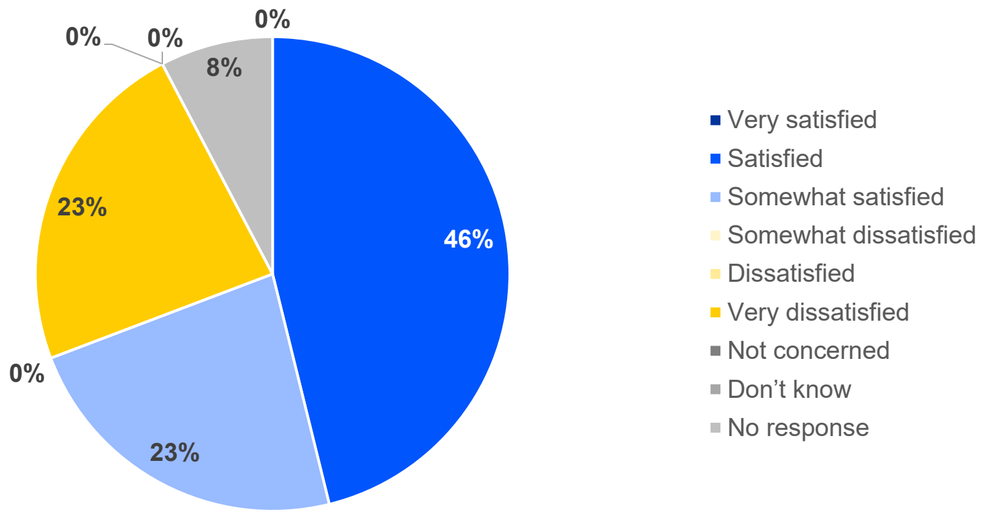
Key take-aways

The main positive impacts are business-centered, for instance reputational gain, improved ESG rating and supply chain resilience. In a lower percentage of cases human rights and environmental risks have been spotted and addressed. This lower percentage might indicate a relatively low prevalence of abuses in the operations/supply chains of the respondent companies or a superficial style of compliance (box-ticking).

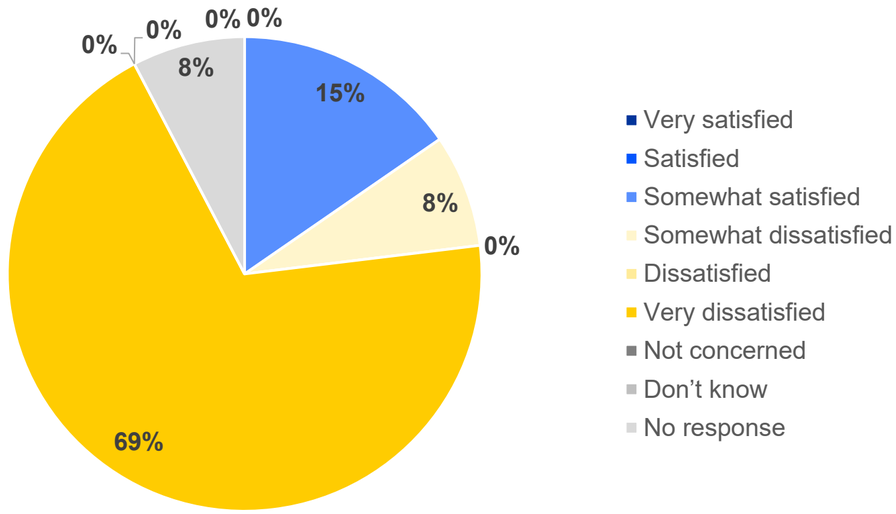
The business case for conducting due diligence is emerging.

NETHERLANDS (1/4)

Satisfaction with the CS3D as originally adopted (before Omnibus)



Satisfaction with the Omnibus proposal by the European Commission



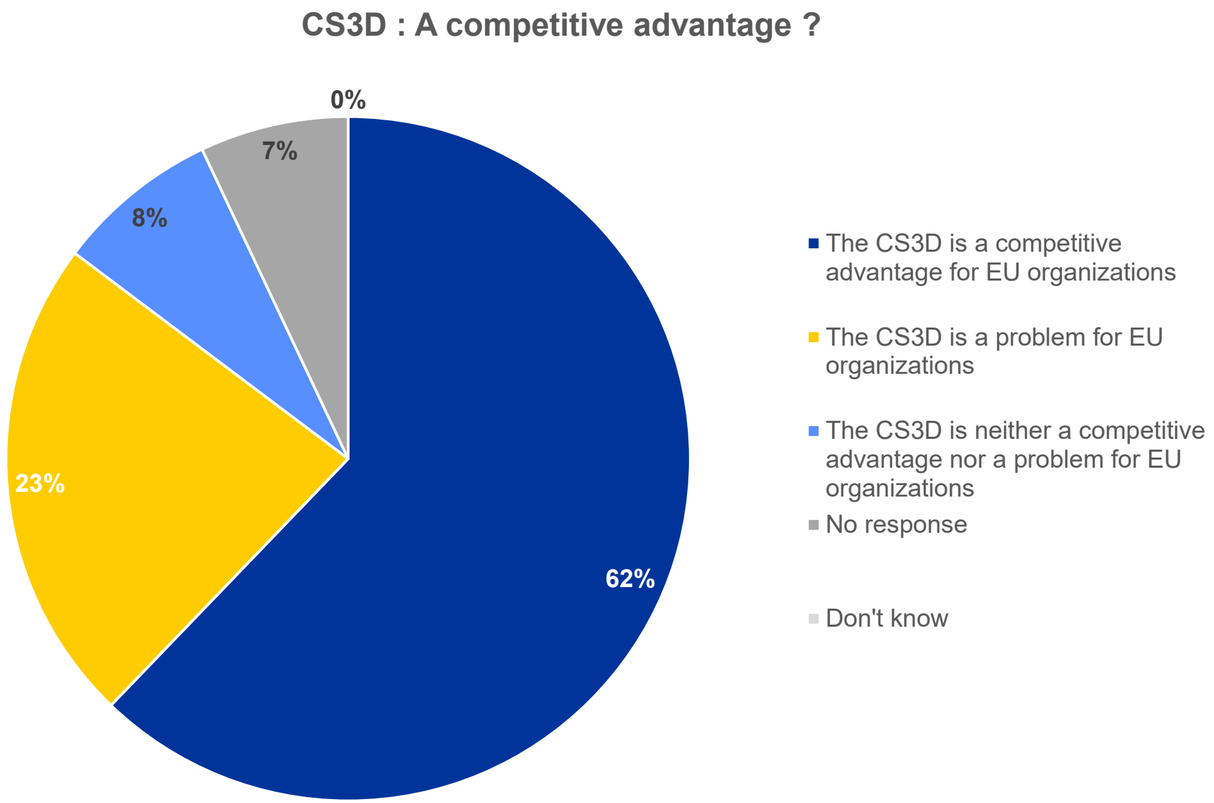
Key take-aways

Almost three in five (58%) of the overall surveyed were satisfied (somewhat satisfied to very satisfied) with the original CS3D legislation, rising to 69% of Dutch respondents.

Key take-aways

The level of Dutch support of the Omnibus is similar to the overall : quite low. 15% of Dutch respondents are satisfied (somewhat satisfied to very satisfied) versus 22% for the overall, and 77% of dissatisfied (somewhat dissatisfied to very dissatisfied).
The Dutch stand out for their stronger dissatisfaction: 69% report being very dissatisfied, compared with 39% overall.

NETHERLANDS (2/4)



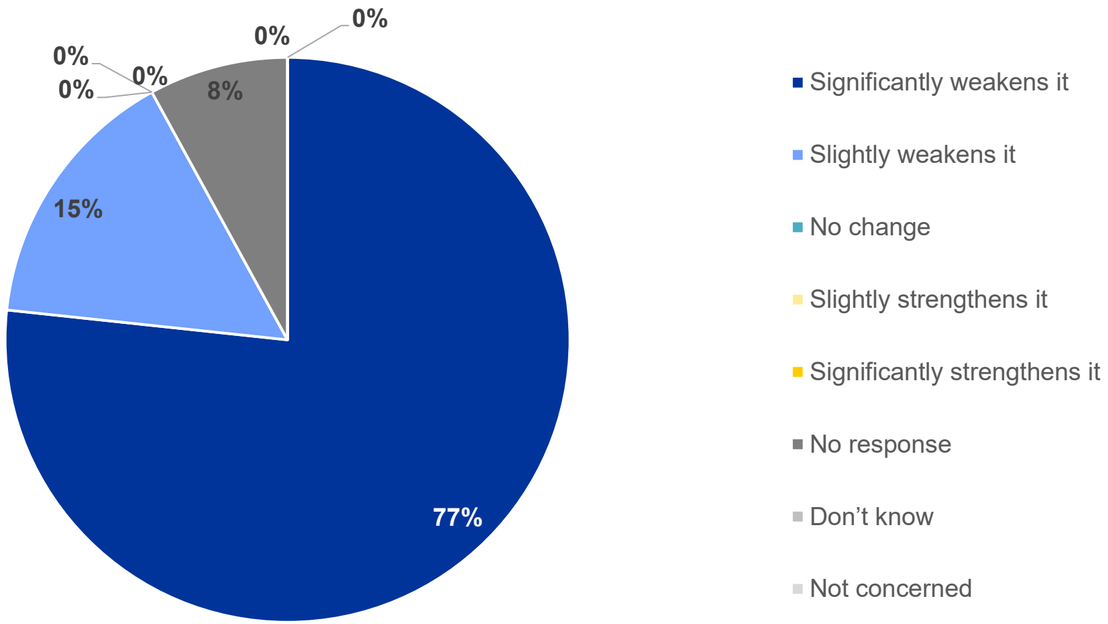
Key take-aways

In Netherlands too, the CS3D is perceived more as an opportunity than a threat (62% of Dutch respondents think it's an advantage and 23% think it's a problem). The satisfaction is even higher than the overall (49%).

The Dutch responses are more polarized than the overall: The proportion of neutral or undecided is lower than the overall (8% neutral + 7% who don't know for Dutch respondents versus 24% neutral + 18% who don't know or didn't reply for the overall).

NETHERLANDS (3/4)

Did the Omnibus proposal strengthens or weakens the original CS3D?

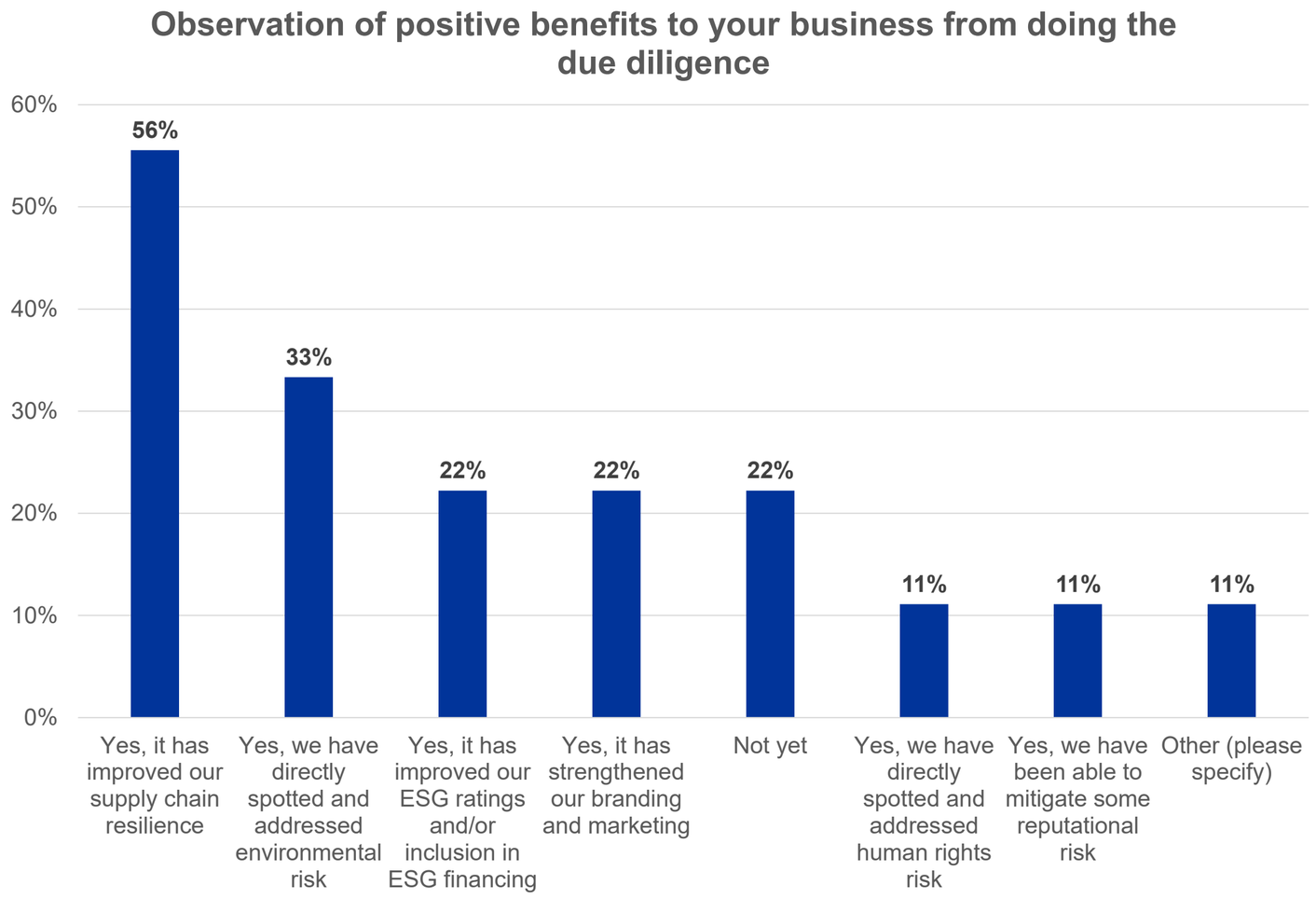


Key take-aways

92% of Dutch respondents agree that the Omnibus proposal weakens the CS3D.

NETHERLANDS (4/4)

Have you seen positive benefits to your business from doing the due diligence? (Tick all that apply)

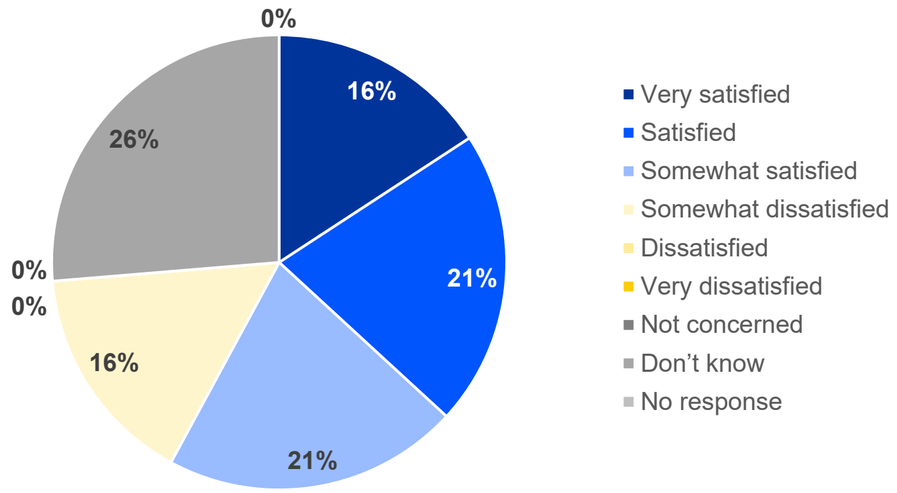


Key take-aways

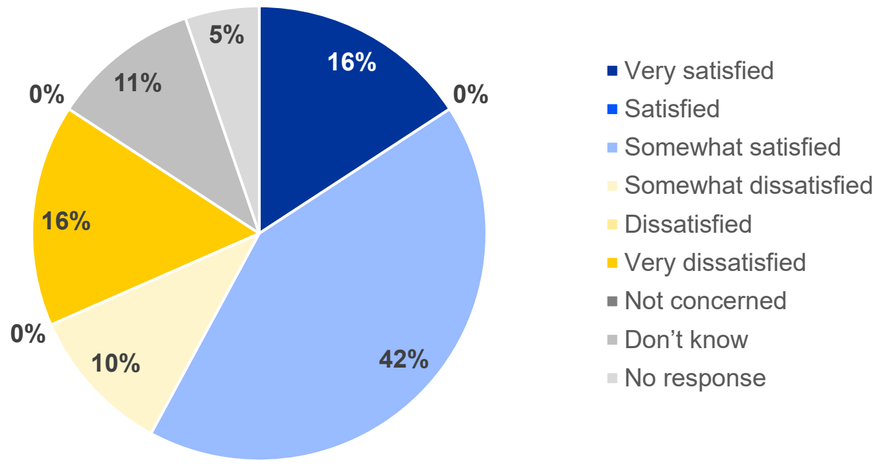
Just like for France, the positive benefits are mostly business-related.
Most respondents (62%) have seen at least one benefit (since 38% have said “not yet”).

CROATIA (1/4)

Satisfaction with the CS3D as originally adopted (before Omnibus)



Satisfaction with the Omnibus proposal by the European Commission



Key take-aways

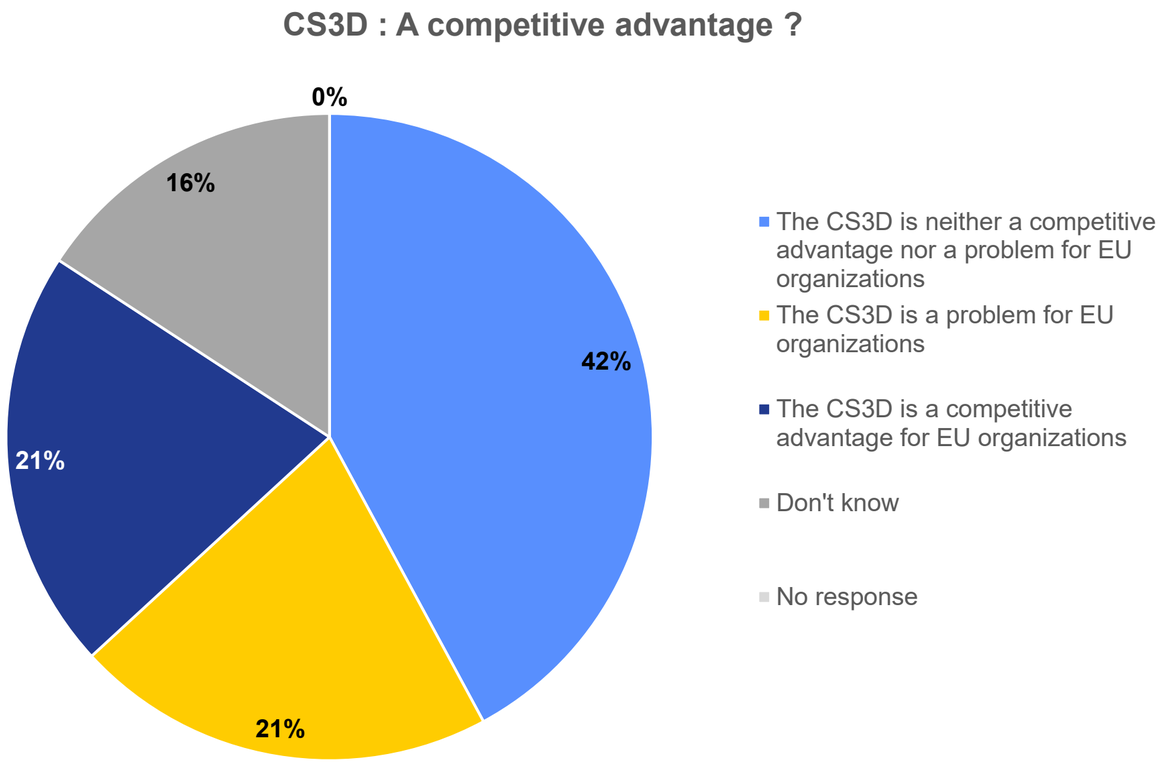
As per the overall numbers, the proportion of respondents in favor of each proposal is comparable.

Almost three in five (58%) of those surveyed are satisfied ("somewhat satisfied" to "very satisfied") with the original CS3D legislation and don't want to see it watered down, the same for Croatians respondents.

Key take-aways

The level of the Omnibus satisfaction of Croatian respondents is higher than the overall (58% are "somewhat satisfied" or "very satisfied").

CROATIA (2/4)

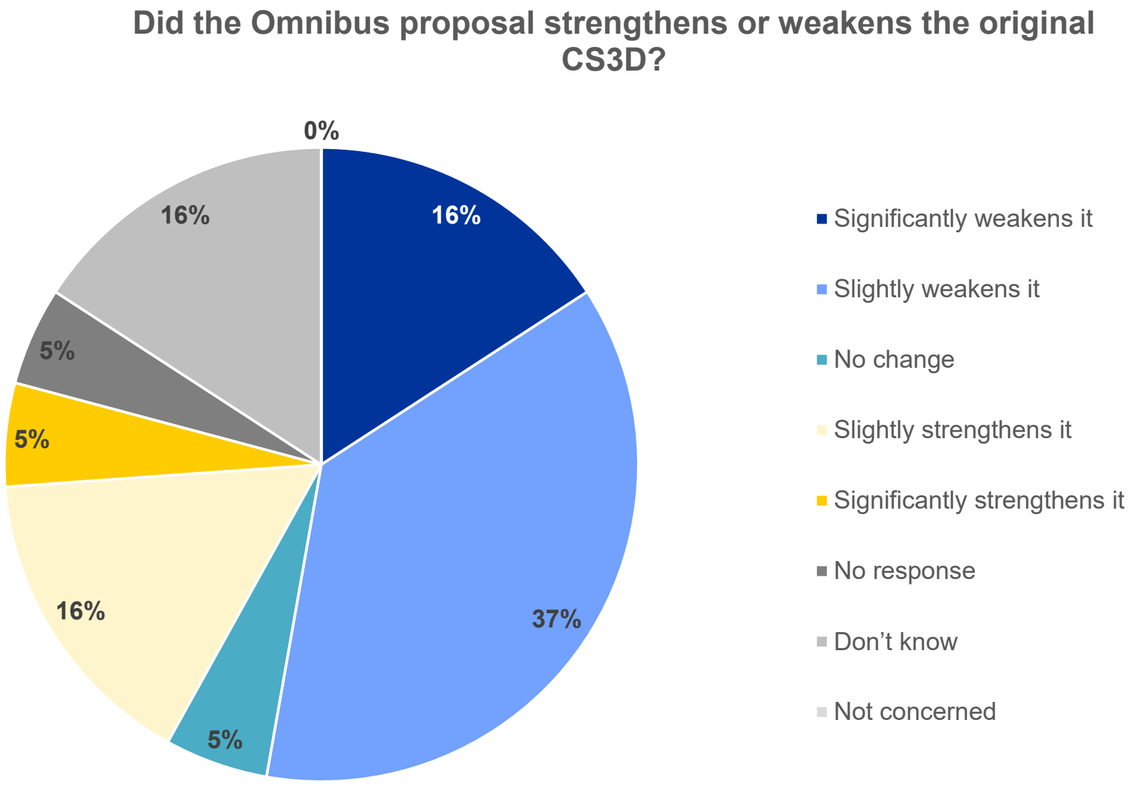


Key take-aways

Results are more balanced: 1/5 think it is a problem, and 1/5 think it is a competitive advantage, while the overall tend to think it is a competitive advantage (for 49%).

Croatian respondents are more neutral than the overall: (42% think CS3D is neither a competitive advantage nor a problem versus 24% for the overall).

CROATIA (3/4)

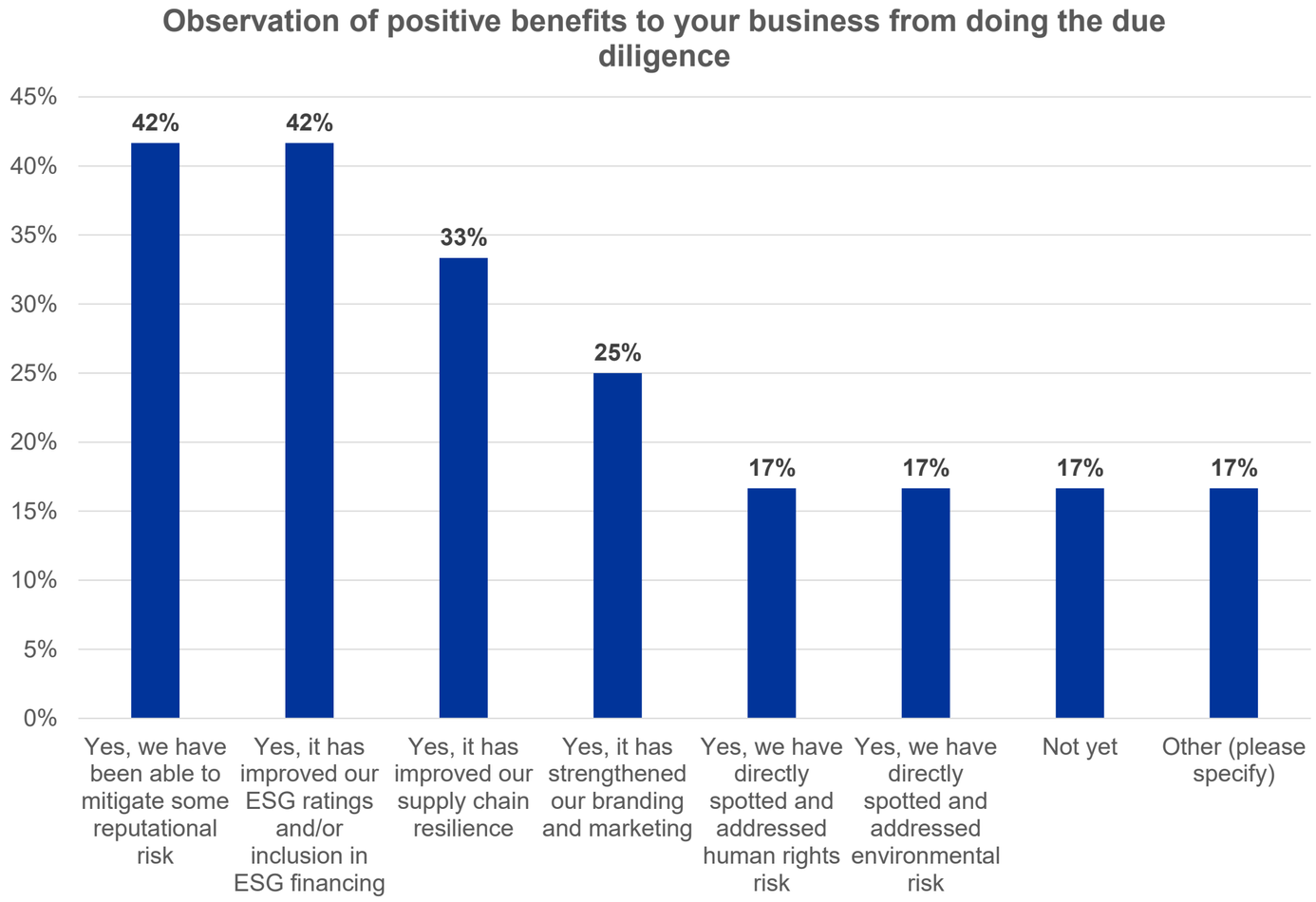


Key take-aways

Most respondents (53%) think the Omnibus proposal weakens the original CS3D and only 21% think the proposal strengthens the original CS3D. So, there is a strong perception among respondents that the proposal dilutes the original text.

Croatia (4/4)

Have you seen positive benefits to your business from doing the due diligence? (Tick all that apply)



Key take-aways

Similar results as with France and the Netherlands: a large majority (68%) have seen at least one positive benefit. Those who see benefits it is mostly business-related benefits.

APPENDICES



Disadvantages of doing due diligence

Verbatims

*The CS3D takes **time** and **effort**.*

Pharmaceutical industrial, 1000-4999 employees, Romania

*It's a **chore**, **too complex**, and duplicates tort liability. If the spirit is there and must be preserved, it needs to be sequenced, given more flexibility in implementation, and above all, it's far too generic.*

French company over 5000 employees

*The main disadvantage is **management time**.*

Consulting company, 250-999 employees, Germany

*It is **complex and time consuming**, which means we need to consult external experts.*

Industrial, less than 250 employees, Italy

Breakdown by company size - Advantages of doing due diligence

#WeAreEurope

Verbatims < 1000 employees

*Doing due diligence is rewarding in terms of improvement of the environment within the company, in terms of **better reputation and visibility among partners and the public**, etc.*

Industrial, less than 250 employees, Italy

*The advantage was that it **led us to set up an ESG committee to address ESG issues in a structured and planned manner**, together with top management, in addition to the board's engagement.*

Energetician, less than 250 employees, Italy

*We gain **efficiency** through the selection of preferred, reliable and sustainable suppliers and contractors*

Consulting company, 250-999 employees, Germany

Breakdown by company size - Advantages of doing due diligence

#WeAreEurope

Verbatims 1,000-5,000 employees

Improves awareness of the risks.

Industrial, Austria

Greater understanding and creation of a 'one-stop-shop' for a supplier, business partner, customer overview (which was not consolidated before we introduced sustainability due diligence).

Pharmaceuticals, Denmark

Improves ratings.

Pharmaceuticals, Romania

*Implementing due diligence has brought clear advantages by improving our supply chain resilience, helping us identify and manage environmental and compliance risks early, and strengthening our ESG ratings and access to sustainable financing. It has also **enhanced our reputation** with clients and stakeholders, positioning us as a responsible partner. Overall, the benefits in terms of risk reduction, credibility, and long-term competitiveness clearly outweigh the challenges.*

Constructor, Austria

Breakdown by company size - Advantages of doing due diligence

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Positive Company

Verbatims >5,000 employees

*It has a potential to **improve value chain resilience and transparency**.*

Environment and waste management, Spain

It has made us look seriously at developing alternative suppliers to mitigate supply risks (physical, transitional and social-related).

Industrial Technology and Services Netherlands

*It maintains our **competitiveness** with our customers as we are a supplier of specialized commodities.*

Commodities, France

Main strenghts of CS3D & Omnibus

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Positive Company

Verbatims

*The CS3D is a **strong step forward** as it **encourages long-term risk management**, **promotes accountability** across supply chains, and **advances human rights and environmental protection**. It also supports a level playing field in Europe by harmonizing standards. However, to maximize its impact, clearer definitions, sector-specific guidance, and phased implementation would be essential.*

1000-4999 employees, Austria

*Harmonization of legislation CS3D provides **a single framework for sustainable due diligence within the EU**, reducing legal fragmentation and creating a **level playing field**.*

System Operator, over 5000 employees, Croatia

The CS3D represents a significant step forward in strengthening the responsibility of the business sector, and its greatest strength lies in creating a systematic framework that enables companies to identify, assess and manage their impact on the environment, society and human rights. By implementing a due diligence process, in conjunction with reporting obligations under the CSRD, companies gain the opportunity to better understand their own actions and the consequences of their operations.

Electricity distributor, over 5000 employees, Croatia

CS3D had great potential to increase value chain resilience and create new jobs and opportunities for collaboration.

over 5000 employees, Spain

Breakdown by company size - Main weaknesses of CS3D

Verbatims less than 5000 employees

> *The approved CS3D requests mapping all the operations in the value chain which is a burden. Clarifying the risk-based approach on mapping can be the answer for many of the concerns raised.*
>
> Legal Services, 1000-4999 employees, Spain

> ***The basic idea behind CS3D is very positive**, but, as with CSRD, its implementation is somewhat unclear/complex. Many of the information/requirements from/for companies in the supply chain are **unrealistic to obtain or implement**. Raising the thresholds that determine whether a company is affected or not is definitely the wrong approach. **The reporting requirements and content must be simplified and companies must be supported in their implementation.** The goal must be to require as many companies as possible to analyse their supply chains, but to keep implementation as simple as possible.*
>
> Legal Services, 1000-4999 employees, Austria

Breakdown by company size - Main weaknesses of CSRD

Verbatims >5000 employees

*The legal jungle and regulatory uncertainties make **preparation difficult to impossible** and tie up resources that should be focused on content. Redundancies must be avoided, and clarity must be provided in the requirements, which should stop at Tier 1, as due diligence from Tier 2 onward is no longer manageable given the number of suppliers.*

Trading and Industrial Services , 5,000+ employees, Germany

*Very cumbersome to use and **not always very clear**. It requires support during deployment, which means allocating resources to it.*

From a french manufacturing of automotive equipment company, with over 5000 employees

***A progressive implementation of CS3D would be better for business.** Not only in terms of content but also regarding the compliance audit. More flexibilities in 3rd party verification /assurances in the 1st year would be better, help to re insure management about green washing risks and refrain 3rd party auditors to be too demanding towards companies. Also the regulation CS3D should **give more clarity to the job done internally in companies** vs what should be disclosed.*

Rail Industry, 5,000+ employees, Netherlands

*For complex supply chains the timing allowed for implementation is completely **unrealistic** and is seemingly based on a lack of knowledge about the **complexity** of commodity supply chains made up of millions of small farmers.*

Comodities, 5,000+ employees, France

Overall feeling on the Omnibus proposal

Verbatims

*We **gain time** to align the company with its obligations.*

Rail Transport, between 1000 and 4999 employees, Croatia

*We have a global approach based on the OECD Guidelines and UNGPs. **We will not change this because of the Omnibus**.*

Food and beverage, over 5000 employees, Switzerland

***Time, money, complexity, risks, and an additional layer of regulation.** At the same time, from an ethical and societal perspective, this is a step forward, but it's very poorly executed. It needs to be sectorized.*

over 5000 employees, France

Huge burden that we have to stop and reassess all plans. The lack of a unifying directive leaves us with multiple different national rules and pray to the random evaluation and judgment of ESG ratings.

Pharmaceuticals, between 1000 and 4999 employees, Denmark

Breakdown by company size – impact of the Omnibus proposal on the organization

#WeAreEurope

Verbatims less than 5000 employees

Omnibus as it stands now will impact on my organization by obliging us to carry out a pointless and costly exercise. ***Our experience is that human rights violations occur not at our Tier-1 level but in subsequent Tiers.*** *Omnibus changes the risk based approach of CS3D and the rule of prioritarization of impact which is the main element of CS3D due diligence and of international standards we have started to follow since years.*

Industrial Equipment, less than 250 employees, Italy

The drastic restriction on the companies affected greatly reduces the impact and usefulness of CS3D. As many companies as possible should be affected, but implementation should be staggered and simplified. Especially in Europe, where the proportion of SMEs is comparatively high, ***the focus should not be solely on the largest companies****, as this would greatly reduce the effectiveness of the directive.*

Legal Services, 1000-4999 employees, Austria

At the moment, there is mainly uncertainty as long as no final decision has been made.

Energy, between 1000 and 4999 employees, Sweeden

Breakdown by company size – impact of the Omnibus proposal on the organization

#WeAreEurope

WAGENINGEN UNIVERSITY & RESEARCH

Positive Company

Verbatims more than 5000 employees

The lack of clarity surrounding the legal situation in Germany makes it difficult to create a project plan. The inconsistency of the legislation is almost worse than the workload imposed by the law itself. A simplified CS3D within a single sustainability report would provide the necessary overview and focus.

Trading and Industrial Services , 5,000+ employees, Germany

It gives us more time to prepare, which was definitely needed. The watering-down aspects are not helpful; we already had a program in place for compliance with the CSRD and now all the disclosures are changing.

Industrial Technology and Services, Netherlands

*The Omnibus proposal primarily represents an **important step towards aligning our organization with the evolving EU regulatory framework**, ensuring full compliance with sustainability-related legal requirements. Beyond compliance, however, we see it as an **opportunity to strengthen our responsibility towards the environment, governance, and social aspects** across the entire value chain. By implementing the measures foreseen in the Omnibus package, we can **enhance transparency, manage risks more effectively, and demonstrate a clear commitment to sustainable business practices.** This not only reinforces our accountability to regulators and stakeholders, but also positions us as a proactive and responsible actor in the energy sector, capable of turning regulatory obligations into long-term advantages for our business and society at large.*

Energy distributor, over 5000 employees, Croatia

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