Position - 24/08/2026

FEDIL POSITION ON CS3D GUIDELINES

FEDIL has submitted its formal response to the European Commission's consultation on the guidelines for the Corporate Sustainability Due Diligence Directive (CS3D). For FEDIL, the guidance should provide clarity and support effective implementation while preserving companies' ability to adapt due diligence to their sectors, business models and value chains.

Our key messages:

- Guidance should be practical and proportionate and not become overly prescriptive.
- Companies should retain sufficient flexibility to apply risk-based approaches adapted to their specific circumstances.
- International standards are valuable references, but should not be used to introduce concepts or requirements that go beyond the Directive.
- Priority should be given to horizontal guidance that is consistent with other EU sustainability and due diligence legislation.
- Best practices, examples and model contractual clauses should remain voluntary and illustrative.

Read the full position