<table>
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<th>STATUS</th>
<th>EU COMMISSION PROPOSAL FOR A DIRECTIVE ON DUE DILIGENCE</th>
<th>EU PARLIAMENT RESOLUTION ON CORPORATE DUE DILIGENCE</th>
<th>FRENCH LAW ON DUTY OF VIGILANCE</th>
<th>GERMAN LAW ON SUPPLY CHAIN</th>
<th>NORWEGIAN LAW ON TRANSPARENCY</th>
<th>DUTCH PROPOSAL FOR A RESOLUTION ON SUPPLY CHAIN</th>
<th>AUSTRIAN MOTION FOR A RESOLUTION ON SUPPLY CHAIN</th>
<th>BELGIAN PROPOSAL ON DUTY OF VIGILANCE</th>
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<td>Large EU companies in high-risk sectors: agriculture, garment and minerals (&gt;250 employees and &gt;€40m turnover worldwide)</td>
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<td>Very large French companies (≥5,000 employees worldwide)</td>
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**MATERIAL SCOPE**

- Human rights
- Labour rights
- Environment (narrow list of standards, excl. climate)
- Human rights
- Labour rights
- Environment (incl. climate)
- Governance
- Human rights
- Health and safety
- Environment (broadly defined)
- Human rights
- Labour rights
- Environment (broadly defined)
- Human rights
- Labour rights
- Environment (all internationally recognised environmental and climate standards)
- Human rights
- Labour rights
- Environment (broadly defined)

**VALUE CHAIN SCOPE**

- Own operations and subsidiaries
- Established business relationships’ (direct and indirect relationships that are or are expected to be lasting, not negligible and not merely ancillary) in all tiers of the global value chain, upstream and downstream
- SME clients are excluded from financial institutions’ due diligence
- Own operations and subsidiaries
- All business relationships in all tiers of the global value chain, upstream and downstream
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- All business relationships in all tiers of the global value chain, upstream and downstream
**Obligations**

- Obligation to integrate due diligence into the company’s policy, including a code of conduct, identify potential and actual impacts (only severe impacts for very large companies in high-risk sectors); prevent impacts via prevention plans, contractual assurances, third-party audits, investments and SME support; the possibility to suspend contractual relations; cease or minimize impacts via corrective plans, contractual assurances, third-party audits, investments and SME support; and establish a complaints mechanism.
- No climate due diligence requirements, but an obligation to adopt a climate transition plan.
- Financial institutions’ due diligence need only be conducted before providing the service.
- Company directors have a duty to put in place and oversee due diligence.

**Due Diligence Strategy**

- Publish annual due diligence strategy (as per EU CSRD).
- Publish an annual statement (companies not subject to EU CSRD).

**Reporting Obligations**

- Publish annual due diligence strategy on company's website and upload it on EU platform.
- Publish annual due diligence plan (as per EU CSRD).

**Civil Liability and Access to Justice**

- Liability for harms by “established business relationships” due diligence should have prevented.
- No liability for harms caused by indirect partners if the company (i) sought contractual assurances, (ii) verified compliance therewith and (iii) it was reasonable to expect these measures would be adequate to prevent the harm.
- EU law is overriding mandatory (applies even if the harm occurred abroad).

- Liability for harms caused or contributed to by own company and controlled entities that due diligence should have prevented.
- No presumption of liability / reversal of the burden of proof.
- EU law is overriding mandatory (applies even if the harm occurred abroad).

- Liability for harms due diligence should have prevented.
- No presumption of liability / reversal of the burden of proof.
- Reasonable time limitation periods for bringing a civil lawsuit.

- No new civil cause of action created (explicitly states that a breach of due diligence obligations does not lead to civil liability).
- Enables injured parties to authorize German trade unions and NGOs to bring civil proceedings in Germany on their behalf.

- Liability for harms due diligence should have prevented.
- No presumption of liability / reversal of the burden of proof.
- Financial support for claimants, incl. costs for lawyers, evidence, travel, opinions and interpreters.

- No liability for harms due diligence should have prevented.
- Presumption of liability / reversal of the burden of proof (companies must prove they conducted due diligence).
- Belgian law is overriding mandatory (applies even if the harm occurred abroad) unless claimant chooses otherwise.
- Incurs provisions on collective redress and injunctive measures.

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- Presumption of liability / reversal of the burden of proof (companies must prove they conducted due diligence).
- Belgian law is overriding mandatory (applies even if the harm occurred abroad) unless claimant chooses otherwise.
- Incurs provisions on collective redress and injunctive measures.

- Obligation to establish and effectively implement a vigilance plan which shall include a mapping assessment to identify and rank risks; set out procedures to assess subsidiaries, subcontractors and suppliers; establish appropriate action to mitigate risks and prevent violations; create an alert mechanism, and a monitoring scheme to assess the efficiency of the measures implemented.

- Obligation to establish and effectively implement a risk management system; designate a responsible person within the company; perform regular risk analyses; issue a policy statement; lay down preventive measures in own operations; subsidiaries and vis-a-vis direct suppliers; take remedial action; establish a complaints mechanism; implement due diligence obligations with regard to risks at indirect suppliers in case of “substantiated knowledge” of abuses; and document and report.

- Obligation to embed responsible business conduct into the company’s policies; identify and assess actual and potential impacts; implement measures to cease, prevent or mitigate impacts based on prioritisations; track implementation and results; communicate with affected stakeholders how impacts are addressed; provide for or co-operate in remediation and compensation.

- Obligation to integrate due diligence into the company’s policies, management systems and business processes; identify and analyse potential and actual impacts; draw up and carry out an action plan to prevent and mitigate impacts; prioritisation; monitor the application and effectiveness of measures; set up remediation mechanism or cooperate with an existing one; offer to enable remediation or contribute to it.
**PUBLIC ENFORCEMENT**

- National supervisory authorities may initiate investigations at their own initiative or following substantiated concerns by third parties
- National supervisory authorities may:
  - order the cessation of infringements
  - abstention from repetition, remedial action
  - impose fines (incl. exclusion from public support)
  - adopt interim measures
- European Network of Supervisory Authorities

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<td>Any concerned party can file a complaint for non-compliance before the judge</td>
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<td>The judge may:</td>
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<td>- give formal notice to comply in a three-month period</td>
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<td>- if non-compliance persists, the judge may oblige the company to publish a plan and impose periodic penalty payments</td>
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<tr>
<td>Public regulator with 65 FTE staff has the power to review the reports, to conduct risk-based inspections at its own initiative or on claims raised by affected parties</td>
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<td>Public regulator may:</td>
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<tr>
<td>- order the company to comply within a specific timeline</td>
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<tr>
<td>- issue fines (up to 2% of annual turnover) for failure to conduct DD (incl. exclusion from public procurement)</td>
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<tr>
<td>Any person can file a request for information about a company's DD before the company</td>
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<td>- if non-compliance persists, the judge may oblige the company to publish a plan and impose periodic penalty payments</td>
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<td>Public regulator with 10 FTE staff has the power to investigate failures and act on complaints filed by stakeholders</td>
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<tr>
<td>Public regulator may issue fines</td>
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<tr>
<td>Criminal liability for company directors for repeated failure within 5 years to stop activities that cause or contribute to negative impacts or to provide remedy</td>
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- State authority with a civil society advisory board
- State authority may:
  - order injunctive action |
  - issue prohibitions or injunctions |
  - issue fines (up to €100,000 and incl. exclusion from public procurement) |
  - establish guidelines for businesses |
  - engage in dialogue with stakeholders |
  - publish useful data |

- Criminal liability of the responsible director

*In addition to those reflected in this table, other laws establishing due diligence requirements with regard to specific issues have been recently adopted. In 2016, the EU passed the Conflict Minerals Regulation, which established supply chain due diligence obligations for EU importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas. In 2019, The Netherlands passed the Child Labour Due Diligence Law, not yet in force, which will require companies to determine whether child labour occurs in their supply chains and set out a plan of action on how to combat it. In 2020, Switzerland passed a law that will introduce due diligence requirements for conflict minerals and child labour.*