

Is your organization ready for **the CSDDD**?

Under the Corporate Sustainability Due Diligence Directive (CSDDD), in-scope companies will have to fulfill several governance requirements, as well as file an annual statement* on their due diligence processes.

If your company falls within the scope of the CSDDD, **are you prepared?**

These questions will help you **determine your company's readiness:**

Do you know **when** your company will need to comply?

Does your company **understand the environmental and social impacts of its operations**, those of its subsidiaries and its supply chain?

- Has your company **measured its carbon footprint**?
- Does your company **understand its impact** on water, forests and other environmental factors?
- Has your company conducted a **supply chain risk assessment**?

Does your company have **due diligence processes** in place for the organization and its supply chain?

Does your company understand the **potential litigation risks** associated with the CSDDD? Has it determined how to mitigate these potential risks?

Does your company have **defensible data** for reporting and due diligence activities?

Has your company developed a **transition plan for climate change mitigation**?

Does your company have a **whistleblower mechanism** in place?

These questions highlight elements that are key for compliance with the CSDDD, and businesses should be thinking about them now.

If you're unsure how to prepare for the CSDDD, Sphera can help. Get in touch!



AND DOWNLOAD OUR GUIDE

for more information about the CSDDD

*Companies that are already reporting under the Corporate Sustainability Reporting Directive, or CSRD, are exempt from this requirement.

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