

Compliance Checklist Pack

The core obligations of the CSDDD, the German LkSG and the French Duty of Vigilance Law, as three working audits you can complete against your own evidence.

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Three regimes, three checklists. Run each one against the documents you actually hold, not against the policy you intend to write. The Status column is a judgment about evidence: mark an item complete only where you could hand a supervisory authority the document named in the next column.

The three overlap heavily and diverge in the places that decide exposure. A single programme can satisfy all three, but only if it is scoped to the widest of them rather than the one that applies to your headquarters.

SCOPE NOTE

The Omnibus lowered the floor, not the expectation

Directive (EU) 2026/470, in force since 18 March 2026, raised the CSDDD thresholds to 5,000 employees and €1.5 billion in net worldwide turnover, set a single application date of 26 July 2029, capped pecuniary penalties at 3 percent of net worldwide turnover, returned the conditions of civil liability to national law, and deleted the climate transition plan obligation.

What survived is the part that governs practice: the chain of activities definition, the duties of identification, prevention and remediation, and the Article 14 notification mechanism and complaints procedure. Buyers, lenders, benchmarks and courts continue to assess companies against the fuller standard, so falling below the legal threshold rarely removes the requirement in commercial terms.

— CSDDD: core obligations

The Directive as amended by the Omnibus. Article numbers are unchanged; the perimeter is not.

CSDDD Requirement	Status	Evidence / Documentation	Gap / Remedial Action
Due diligence policy (Art. 7): Policy describing approach, code of conduct, and processes for implementation, integrated into risk management systems	[C / IP / NS]	[Identify documents]	[Identify gaps]
Identifying impacts (Art. 8): Scoping based on reasonably available information, followed by in-depth assessment where adverse impacts are most likely and most severe, across own operations, subsidiaries, and chain of activities	[C / IP / NS]	[Identify documents]	[Identify gaps]

Risk prioritization (Art. 9): Documented prioritization of identified impacts by severity and likelihood where addressing all impacts simultaneously is not feasible	[C / IP / NS]	[Identify documents]	[Identify gaps]
Prevention and mitigation (Arts. 10–11): Appropriate measures to prevent potential adverse impacts and bring actual impacts to an end[^406]	[C / IP / NS]	[Identify documents]	[Identify gaps]
Remediation (Art. 12): Remediation provided where the company has caused or jointly caused an actual adverse impact	[C / IP / NS]	[Identify documents]	[Identify gaps]
Meaningful stakeholder engagement (Art. 13): Effective engagement with affected stakeholders at the information-gathering, action-plan, and remediation stages	[C / IP / NS]	[Identify documents]	[Identify gaps]
Notification mechanism and complaints procedure (Art. 14): Accessible channels for complaints and notifications concerning actual or potential adverse impacts, designed against the UNGP 31 effectiveness criteria[^407]	[C / IP / NS]	[Identify documents]	[Identify gaps]
Monitoring (Art. 15): Assessment of implementation and effectiveness after significant changes, at least every five years, and whenever there are reasonable grounds to doubt adequacy[^408]	[C / IP / NS]	[Identify documents]	[Identify gaps]
Reporting (Art. 16): Annual statement on due diligence matters published on the company's website unless the company reports under the CSRD; applies for financial years beginning on or after January 1, 2030	[C / IP / NS]	[Identify documents]	[Identify gaps]
Climate transition plan (deleted; CSRD-side only): Former Art. 22 obligation deleted by the Omnibus Directive; transition-plan disclosure continues only under the CSRD/ESRS for companies within CSRD scope[^f2]	[N/A: verify CSRD scope]	[CSRD/ESRS disclosures, if in scope]	[Identify gaps]

— LkSG: core obligations

In force and binding while Germany prepares its CSDDD-transposing statute, under a de facto enforcement rollback. Treat it as live law with a supervisory authority that is currently exercising restraint, not as law that has lapsed.

LkSG Requirement	Status	Evidence / Documentation	Gap / Remedial Action
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Risk management system (§ 4): Effective system with designated responsibility for monitoring risk management (typically a human rights officer); management briefed at least annually	[C / IP / NS]	[Identify documents]	[Identify gaps]
Risk analysis (§ 5): Annual and ad hoc risk analysis covering own business area and direct suppliers	[C / IP / NS]	[Identify documents]	[Identify gaps]
Prevention measures, own area (§ 6): Policy statement, procurement strategy aligned with risk findings, training, risk-based controls	[C / IP / NS]	[Identify documents]	[Identify gaps]
Prevention measures, direct suppliers (§ 6): Contractual assurances, training, audits, risk-based controls	[C / IP / NS]	[Identify documents]	[Identify gaps]
Remedial action (§ 7): Immediate measures when violation identified, including corrective action plan and, as last resort, termination	[C / IP / NS]	[Identify documents]	[Identify gaps]
Complaints procedure (§ 8): Accessible mechanism enabling reports of human rights and environmental risks or violations	[C / IP / NS]	[Identify documents]	[Identify gaps]
Indirect supplier obligations (§ 9): Ad hoc risk analysis and measures upon substantiated knowledge of violation	[C / IP / NS]	[Identify documents]	[Identify gaps]
Documentation (§ 10(1)): Continuous internal documentation of due diligence fulfillment, retained for at least seven years; the § 10(2) annual report to BAFA has been suspended in practice since October 2025 and is slated for retroactive repeal[^f3]	[C / IP / NS]	[Identify documents]	[Identify gaps]

— French Duty of Vigilance Law: the vigilance plan

The only one of the three that has produced judgments on the merits, injunctions and, since 12 March 2026, an award of damages. The Paris Court of Appeal placed risk mapping "at the first rank of the measures" of a plan, and the Yves Rocher judgment attached liability to a mapping that omitted foreign subsidiaries. Element one is where the litigation risk sits.

Vigilance Plan Element	Status	Evidence / Documentation	Gap / Remedial Action
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Risk mapping: Identification, analysis, and ranking of risks to human rights, health, safety, and the environment, prioritized by gravity and assessed independently of measures already in place, in a form that is concise in presentation but precise in content ("synthetic but precise," in the courts' words); the courts place the mapping at the first rank of the plan's measures	[C / IP / NS]	[Identify documents]	[Identify gaps]
Regular assessment procedures: Processes for evaluating subsidiaries, subcontractors, and suppliers with an established commercial relationship, keyed to the most serious risks identified by the mapping	[C / IP / NS]	[Identify documents]	[Identify gaps]
Appropriate mitigation actions: Measures to mitigate risks and prevent serious harm	[C / IP / NS]	[Identify documents]	[Identify gaps]
Alert mechanism: System for reporting and collecting alerts regarding the existence or materialization of risks, established after genuine prior concertation with representative trade unions	[C / IP / NS]	[Identify documents]	[Identify gaps]
Monitoring scheme: System for monitoring the effectiveness of implemented measures, with indicators connected to the plan's own measures rather than generic corporate metrics	[C / IP / NS]	[Identify documents]	[Identify gaps]
Stakeholder association (encouraged): Evidence that the plan was developed in association with stakeholders; the statute encourages plan-wide association but mandates concertation only with trade unions, for the alert mechanism	[C / IP / NS]	[Identify documents]	[Identify gaps]
Publication: Vigilance plan and the account of its effective implementation published in the annual management report	[C / IP / NS]	[Identify documents]	[Identify gaps]
Effective implementation: Evidence that the plan is not merely a paper exercise but is actively implemented and monitored	[C / IP / NS]	[Identify documents]	[Identify gaps]

The law sets the floor. This checklist is the floor.

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