

Implementation Roadmap

The five-step build, with activities, owners, outputs and indicative timing, set against the regulatory clock as it now stands.

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The scope thresholds moved and the application date moved with them. Neither changed how long it takes to build a working programme, and the sequence below is the reason: mapping cannot start before governance exists, engagement cannot be designed before mapping identifies who to engage, and integration into procurement is worthless before there is anything to integrate.

Owners matter as much as activities. The case evidence is consistent on this point: programmes housed inside a sustainability function with no influence over procurement incentives or investment decisions stay peripheral to the decisions that determine how a company actually treats people.

— The regulatory clock

- 1 **June 2024 · CSDDD adopted**
Directive (EU) 2024/1760 establishes the EU-wide due diligence duty.
- 2 **18 March 2026 · the Omnibus Directive enters into force**
Directive (EU) 2026/470 amends the CSDDD before any Member State has transposed it: thresholds to 5,000 employees and €1.5 billion, penalties capped at 3 percent, civil liability returned to national law, climate transition plan obligation deleted.
- 3 **Now · national law moves independently**
The LkSG remains binding while Germany prepares its transposing statute. The French Duty of Vigilance Law continues to generate judgments: the first damages award in March 2026, and the first climate-vigilance merits judgment in June 2026, which ordered a scope 3 mapping gap closed within six months.
- 4 **26 July 2029 · single CSDDD application date**
The staggered phase-in is gone. One date, which makes the intervening years a build window rather than a waiting period.

— The five steps

Step	Key Activities	Responsible Functions	Primary Outputs	Indicative Timeline
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Step 1 Governance & Policy	Board briefing; executive sponsor designation; human rights policy development; supplier code of conduct; cross-functional team formation; incentive alignment	Board, executive committee, legal, sustainability, HR	Approved human rights policy; supplier code of conduct; governance charter; budget allocation	Months 1–4
Step 2 Mapping & Risk Assessment	Tier 1+ supplier mapping; digital platform deployment; macro-level screening; micro-level risk analysis; gap analysis	Procurement, operations, sustainability, IT, consultants	Value chain map; risk register; gap analysis report; high-risk supplier list	Months 3–8
Step 3 Engagement & Grievance	Stakeholder identification; engagement strategy development; grievance mechanism design and piloting; communication campaigns	Sustainability, HR, legal, communications, external partners	Engagement plan; operational grievance mechanism; communication materials; pilot evaluation	Months 5–10
Step 4 Integration	Procurement criteria revision; contract clause development; supplier development; human rights due diligence in M&A; training rollout	Procurement, legal, operations, HR, all business units	Revised procurement policies; contract templates; training curriculum; integration protocols	Months 8–14
Step 5 Monitoring & Improvement	KPI framework establishment; data collection systems; regulatory report preparation; continuous improvement cycle	Sustainability, legal, finance, all functions	KPI dashboard; annual reports; updated risk assessments; improvement plans	Month 10 onward (ongoing)

SEQUENCING WARNING

Do not start at step 4

The most common failure is a company that writes supplier contract clauses and procurement criteria first, because those are the levers it already controls, and then discovers its risk mapping does not support the clauses it has signed. Contractual cascade without mapping produces paperwork, not due diligence, and it is precisely the pattern French courts have refused to accept.

Compliance is a date. Engagement is a capability.

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