

Standards Crosswalk

Every recurring due diligence obligation, pin-cited across the UNGPs, the OECD Guidelines, the CSDDD, the LkSG, the French Duty of Vigilance Law, and the IFC and Equator frameworks.

From *Navigating Human Rights Due Diligence: A Compliance-to-Engagement Implementation Guide* · Thomas Gaultier · thomasgaultier.com/resources/hrdd

Read this table by row when you need to know where a single obligation lives in each regime, and by column when you need to answer one auditor, one lender or one supervisory authority.

It exists because most due diligence programmes are built against one framework and then assessed against another. A lender applies the Equator Principles, a German customer applies the LkSG, a French parent applies its vigilance plan, and the same underlying work has to satisfy all of them. Mapping the obligation once is cheaper than rebuilding the programme three times.

Obligation	UNGPs	OECD Guidelines	CSDDD	LkSG	French LdV	IFC PS / Equator
Policy integration	GP 16: policy commitment	Step 1: embed in policies	Art. 7: due diligence policy	§ 6(2): policy statement	Vigilance plan: establishment	PS1: ESMS and policy
Risk identification and assessment	GP 17–18: identify and assess	Step 2: identify and assess	Art. 8: identification and scoping	§ 5: risk analysis	Plan element 1: risk mapping	PS1: impact identification; EP Principle 2: assessment
Prioritization (severity-based)	GP 24: most severe first	Step 2: prioritization by severity	Art. 9: prioritization	§ 5(2): weighting and prioritization	Risk mapping: gravity-based ranking	EP Principle 1: review and categorization
Prevention and mitigation	GP 19: integrate and act	Step 3: cease, prevent, mitigate	Art. 10: preventive measures	§ 6: preventive measures	Plan element 3: mitigation actions	PS1: mitigation hierarchy
Cessation and remediation	GP 22: provide remediation	Step 6: enable remediation	Arts. 11–12: cessation; remediation	§ 7: remedial action	L. 225–102–2: liability and damages	PS1: remedy residual impacts; EP Principle 8: covenants

Meaningful stakeholder engagement	GP 18, 20: consultation with stakeholders	Ch. II commentary: meaningful engagement	Art. 13: consultation at defined stages	§ 4(4): due regard to affected interests	Plan in association with stakeholders; union concertation	PS1: stakeholder engagement; EP Principle 5
Grievance and complaints channels	GP 29, 31: operational-level mechanisms; effectiveness criteria	Step 6: remediation channels; NCPs	Art. 14: notification and complaints	§ 8: complaints procedure	Plan element 4: alert mechanism	PS1 § 35 and PS2: grievance mechanisms; EP Principle 6
Monitoring and review	GP 20: track effectiveness	Step 4: track implementation	Art. 15: periodic assessment	§§ 6(5), 7(4): effectiveness reviews	Plan element 5: monitoring scheme	PS1: monitoring and review; EP Principle 9
Public reporting and disclosure	GP 21: communicate externally	Step 5: communicate	Art. 16: annual statement	§ 10(2): annual report (suspended in practice since October 2025)	Publication in the management report	PS1: reporting to communities; EP Principle 10

HOW TO USE IT

Cite the row, not the framework

When a stakeholder challenges a gap, answer at the level of the obligation and then give their framework's pin-cite. It moves the conversation from "we do not follow your standard" to "here is where our work meets it", which is usually true and rarely said clearly.

One obligation, six pin-cites.

A navigation aid, not legal advice: the cited provisions must be read in full. All CSDDD references reflect the Directive as amended by the Omnibus Directive.