



Human rights due diligence in practice



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About your 2024 work focus ✕ ⋮
For insights on your specific work needs and challenges.

What will be the top 5 focus of your work in 2024? *
Lang svartekst

What are your top 3 work challenges (professional / personal)? *
For example: Lack of knowledge; internal resistance; feeling overwhelmed
Lang svartekst





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Human rights risk assessments i komplekse værdikæder

Hvilke KPI'er kan man opsætte, hvilke metoder er der i virksomhederne til at måle på actions og impacts

Hvordan går man praktisk til værks med due diligence analyse og afdækning af risici (både miljø og human rights)

ESG reporting

Hvilke ændringer er der i CSDDD siden det første udkast?

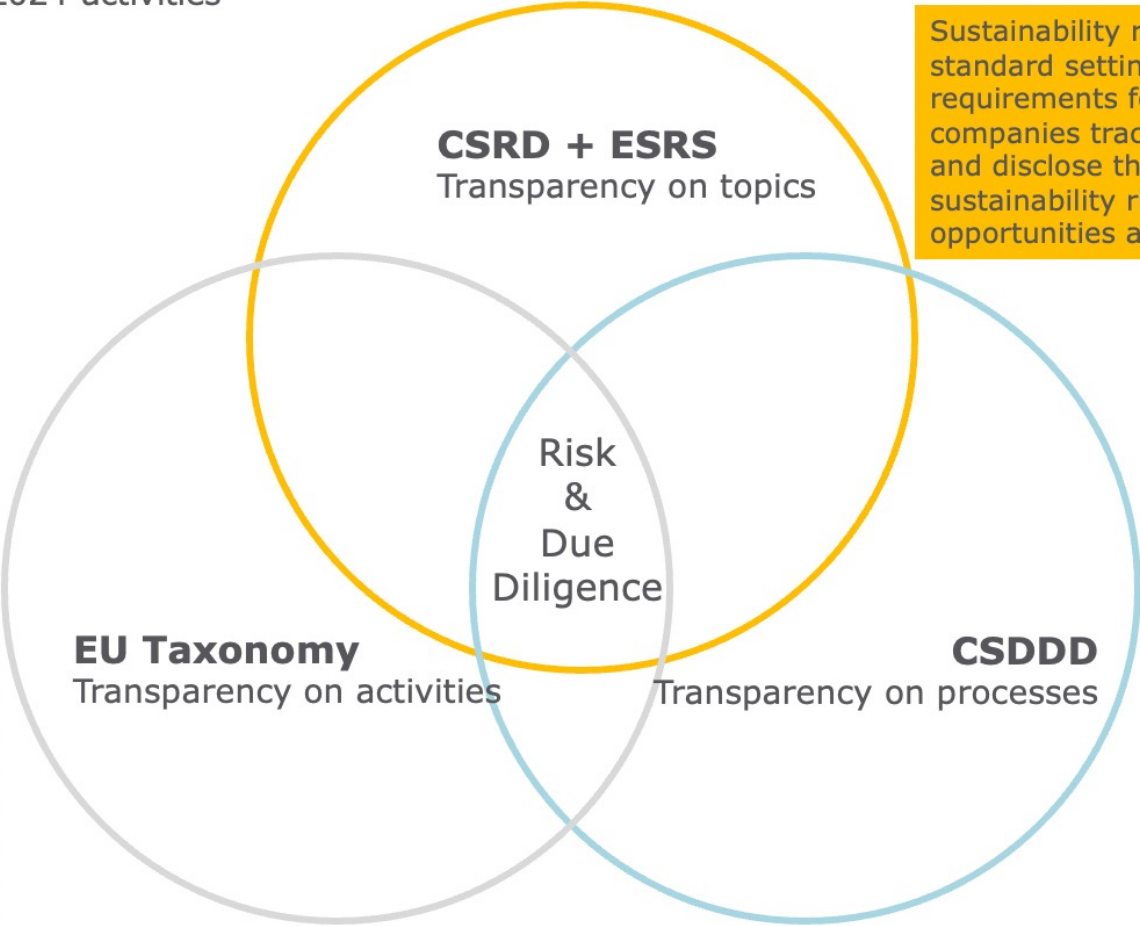
En ting er, at vi stiller en masse hårde krav til vores leverandører, men hvilke krav stiller vi internt

Hvor langt rækker ansvaret, og hvad skal vi egentlig afdække?

Modern slavery

New standards for risk assessments and due diligence processes

Reporting from 2025 on 2024-activities



Sustainability reporting standard setting new requirements for how companies track, account for and disclose their sustainability risks, opportunities and impacts.

Determining the conditions under which an economic activity qualifies as contributing substantially to a sustainability objective through technical criteria:

- Substantial contribution
- Do no significant harm
- Minimum safeguards.

Reporting requirement on how much of revenue, CAPTEX and OPEX are eligible and aligned with the taxonomy.

Substantive requirements to how companies are managing, mitigating adverse impact on human rights and environment in the value chains



CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE (CSDDD)

Addressing human rights
& environmental impacts

Identify

Prevent

Mitigate

Account

Which companies will the new EU rules apply to?



Companies

Large EU limited liability companies & partnerships:

+/- 6,000 companies - >1000 employees and >EUR 450 million turnover (net) worldwide.

Large non-EU companies:

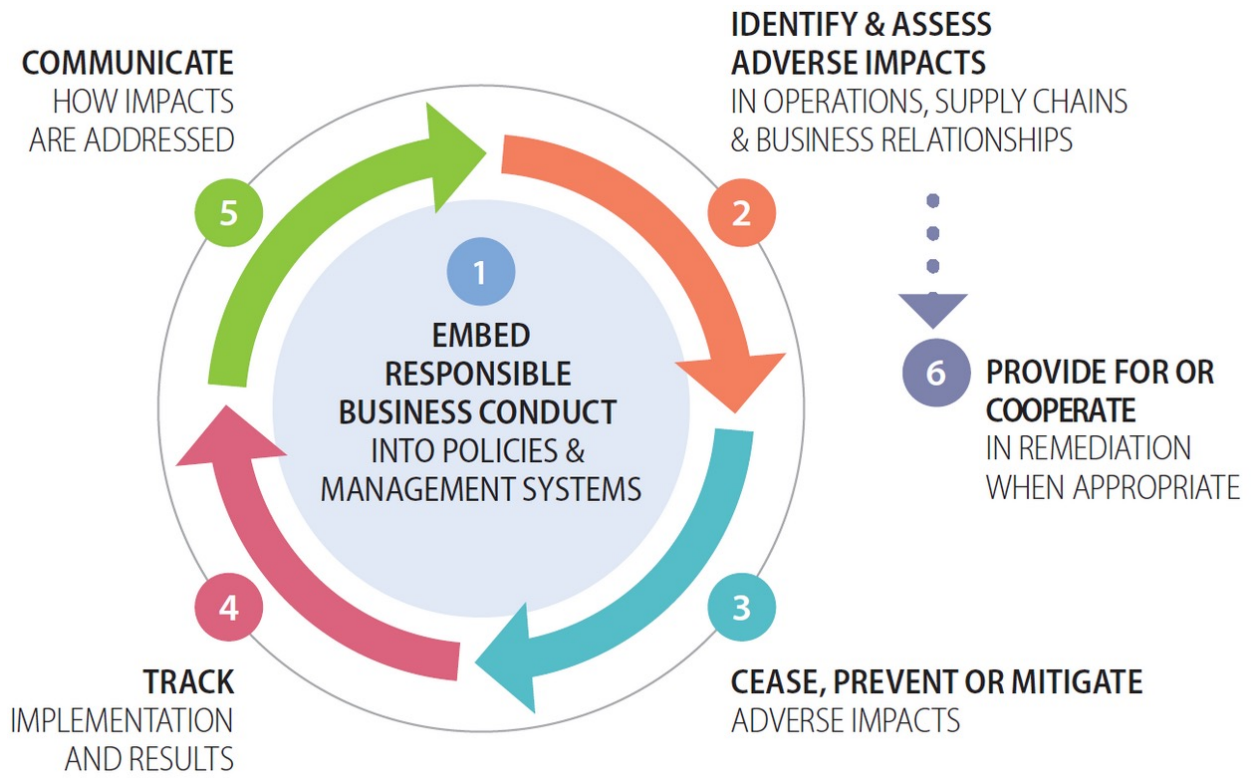
+/- 900 companies - > EUR 450 million turnover (net) in EU.

The Directive contains provisions to facilitate compliance and limit the burden on companies, both in scope and in the value chain.

SMEs

Micro companies and SMEs are not covered by the proposed rules. However, the Directive provides supporting and protective measures for SMEs, which could be indirectly affected as business partners in value chains.

DUE DILIGENCE | GUIDES



OECD Due Diligence Guidance for Responsible Business Conduct



Road to responsible business conduct



Vejen til ansvarlig virksomhedspraksis



Ansvarlighedstjekket

BRUSHUP SESSIONS:

ALUMNI WEBINAR IN 2022:

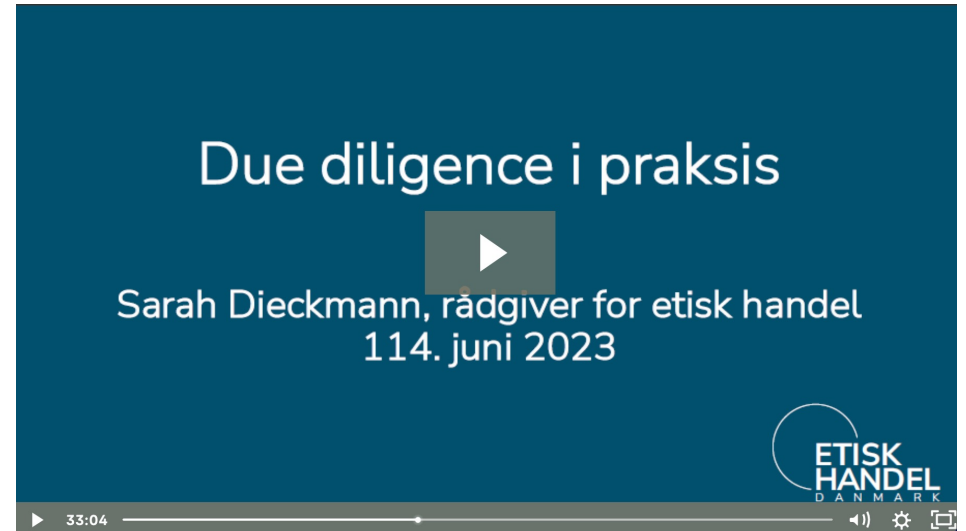


Due diligence directives & tools

Sarah Reifling Dieckmann
Project Manager

D.I.E.H.

SBCM MODULE 3 IN 2023:



Due diligence i praksis

Sarah Dieckmann, rådgiver for etisk handel
114. juni 2023

ETISK HANDEL DANMARK

33:04



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CONVERSATION + PRESENTATION

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