
Dear Minister Calleary,

On behalf of the Irish Human Rights and Equality Commission ('IHREC'), Ireland's national human rights and equality institution, I write to convey the attached letter from Ms Debbie Kohner, Secretary General of the European Network of National Human Rights Institutions ('ENNHRI').

Bringing together over 40 National Human Rights Institutions, including IHREC, to enhance the promotion and protection of human rights in Europe, ENNHRI is calling on Member States to support the proposed EU Corporate Sustainability Due Diligence Directive in the final stages of the legislative process, including the upcoming Council vote scheduled to take place on 16 February 2024.

In our own capacity, IHREC has welcomed the Directive, noting its potential to advance corporate accountability and minimise the negative impacts of businesses on human rights and the environment. We believe Ireland should continue to take a leadership role in the finalisation of the legislation and move ahead of and beyond the new standards set, to ensure its full transposition in due course.

These positions are most recently set out in our January 2024 [Submission to the Committee on Economic, Social and Cultural Rights](#). An IHREC delegation is engaging with UN experts in relation to the submission in Geneva this week.

Additionally, in our capacity as National Anti-Trafficking Rapporteur, our recent [Second National Evaluation Report](#) highlighted the need for due diligence within supply chains and a prohibition of products of forced and exploited labour. A recent [European Commission report](#) notes that the CSDDD has the significant potential to bolster the anti-trafficking prevention efforts.

I trust your office will take account of our views in relation to this important matter. Please do not hesitate to contact my team if you have any queries or require further information.

Yours Sincerely,

Deirdre Malone
Director

Subject: EU Corporate Sustainability Due Diligence Directive

Thursday, 15 February 2024

Dear Minister Calleary,

The [European Network of National Human Rights Institutions](#) (ENNHRI) calls on the Member States to support the proposed EU Corporate Sustainability Due Diligence Directive (CSDDD) in the final stages of the legislative process. ENNHRI brings together over 40 National Human Rights Institutions (NHRIs) to enhance the promotion and protection of human rights in Europe. NHRIs are state-mandated bodies, independent of government, with a broad constitutional or legal mandate to promote and protect human rights at the national level. In ENNHRI's view, the CSDD Directive is a critical step to safeguarding and protecting human rights in global value chains.

As outlined in the Commission's proposal, human rights and environmental impacts within the business context persist, underscoring the pressing need for a comprehensive regulatory framework. The proposed legislation plays a pivotal role in requiring companies to systematically identify and address potential human rights and environmental impacts throughout their value chains. Furthermore, the legislation will help to ensure that those affected can assert legal claims if inadequate human rights management on the part of companies leads to harm. By establishing rules and accountability measures, the EU can set standards that prioritize the protection of human rights and the environment.

The national laws in France and Germany have been a crucial instrument to addressing human rights violations and ensuring legal certainty for both companies and rightsholders. Notably, diverse stakeholders, including companies, civil society organizations, and legal experts, have rallied [in support of this legislation](#). A coherent approach at the European Union level is important, as a fragmented legislative landscape with varying national regulations would only compound the challenges for rightsholders seeking redress and add unnecessary complexity for companies striving to comply with diverse and disparate requirements. A European level approach would streamline expectations and enhance the effectiveness of corporate due diligence, fostering a responsible business environment across member states.

The fundamental principles set out in the UN Guiding Principles on Business and Human Rights (UNGPs) remain a critical touchstone for regulatory measures on corporate due

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diligence. In line with [previous statements](#) by ENNHRI on the CSDDD, ENNHRI therefore highlights the need for legislation in order to comply with the UNGPs to include:

- **Risk-based** due diligence obligations, that cover the upstream and downstream part of the value chain
- **Requirements to remediate** harm occurred and **strong civil liability mechanisms with access to justice regulations for rightsholders**
- **Meaningful rightsholder and stakeholder engagement** in the due diligence process
- Due diligence obligations applied to financial institutions
- Broad inclusion of international human rights and environmental instruments.

We remain available for further discussion.

Yours sincerely,



Debbie Kohner
ENNHRI Secretary-General


