

2 November 2023

**Subject: A call for effective environmental protection in the Corporate Sustainability Due Diligence Directive (CSDDD)**

Dear Members of the European Parliament,  
Dear Members of the Council of the European Union,  
Dear Commissioners Sinkevičius and Reynders,

We are writing on behalf of 20 networks and organisations to bring your attention to a recently published study on the potential contribution of the Corporate Sustainability Due Diligence Directive (CSDDD) to the protection of the environment in Europe and abroad.

The study "[Planetary boundaries for business - The need for comprehensive environmental due diligence in the Corporate Sustainability Due Diligence Directive](#)" examines whether several recent high-profile cases of business-induced environmental degradation would fall within the CSDDD's scope in the versions proposed by the European Commission, Council of the European Union, and European Parliament. **It finds that the approach - taken by the Council and the Commission - of defining environmental adverse impacts in relation to a narrow set of international conventions would fail to effectively address several of the cases**, such as:

- The negative effects of intensive farming in the **Mar Menor (Spain)**, Europe's biggest saltwater lagoon, where eutrophication arising from large quantities of fertilisers seeping into the lagoon has led to several episodes of oxygen shortage, with mass casualties among the ecosystem's fauna;
- Air pollution as a result of the operations and open-air storage of mining waste of the **Cerro Matoso mine (Colombia)**, the largest open-pit ferronickel mine in South America;
- The destructive effects of oil spills, flaring and landfilling of untreated waste in connection to the **oil and gas company Perenco in Gabon and the Democratic Republic of the Congo**, which, in addition to affecting local populations, are harming local ecosystems and contributing to climate change.

In none of these cases, the described severe environmental impacts would be fully addressed by the fragmented list of environmental treaty provisions proposed by the Commission and the Council. Together, the cases demonstrate the interconnectedness of adverse environmental impacts, and the structural drivers behind business decisions having detrimental consequences on the environment. In our view, **a requirement for companies to consider the adverse impacts on a series of environmental categories (as contained in the European Parliament position) would be an effective solution** to ensure that such harms are identified and addressed. Notably:

- As demonstrated by the cases included in the study, environmental impact categories would afford coverage where international environmental treaty law is non-existent or insufficient. Combined with the use of environmental conventions as important indicators in a risk assessment, using **environmental impact categories would provide better environmental protection**, ensure the CSDDD fulfils its objective of protecting human rights and the environment, and guarantee that the CSDDD remains relevant in view of future industrial, scientific and technical developments.
- The inclusion of environmental impact categories would enable a **true risk-based approach**, allowing companies to identify all relevant adverse impacts by taking measures that are appropriate to their size, resources, sector, and the nature of their activities. It would also provide for a level playing field across economic sectors, while the current list of treaty provisions is more relevant for some sectors than others.
- Defining environmental impacts by reference to environmental impact categories would increase the **coherence of EU legislation**. The Corporate Sustainability Reporting Directive (CSRD) requires companies to report on environmental topics that are determined to be relevant to the company through due diligence processes. Adequate risk-based due diligence based on environmental impact categories under the CSDDD would make compliance with the CSRD easier for businesses, avoiding duplication of processes and enhancing consistency across pieces of legislation. In addition, existing legislation already contains due diligence obligations based on categories, such as for instance in the Batteries Regulation.

We hope that you find the contents of this new research enriching and relevant to your work, to ensure a CSDDD that effectively delivers on the ground.

Yours sincerely,

The undersigned environmental networks and organisations:

