

# CSDDD (whole Part)

## Audit Checklist

31 audit questions across 12 sections.

### HOW TO USE THIS CHECKLIST

Each question has three boxes the auditor fills in during the audit:

1. **Compliance** — the binary headline: Compliant / Non-compliant.
2. **Classification** — where the gap is, four-state grid: Documented / Implemented matrix.
3. **Finding level** — severity: Maj / Min / Obs (Major nonconformity / Minor nonconformity / Observation).

Severity is the auditor's call on the day, against the real finding — no severity is pre-suggested per question.



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## Due diligence

**Q1** ARTICLE

CSDDD Art.5(1)

Does the company conduct risk-based human rights and environmental due diligence by carrying out the required actions – integrating due diligence into policies and risk-management systems (Art.7); identifying and assessing actual/potential adverse impacts (Art.8) and prioritising them where necessary (Art.9); preventing and mitigating potential impacts and bringing actual impacts to an end and minimising their extent (Art.10/11); providing remediation (Art.12); meaningful stakeholder engagement (Art.13); a notification mechanism and complaints procedure (Art.14); monitoring (Art.15); and publicly communicating on due diligence (Art.16)?

**SOURCE VERBATIM**

1. Member States shall ensure that companies conduct risk-based human rights and environmental due diligence as laid down in Articles 7 to 16 ('due diligence') by carrying out the following actions: (a) integrating due diligence into their policies and risk management systems in accordance with Article 7; (b) identifying and assessing actual or potential adverse impacts in accordance with Article 8 and, where necessary, prioritising ... in accordance with Article 9; (c) preventing and mitigating potential adverse impacts, and bringing actual adverse impacts to an end and minimising their extent in accordance with Articles 10 and 11; (d) providing remediation for actual adverse impacts in accordance with Article 12; (e) carrying out meaningful engagement with stakeholders in accordance with Article 13; (f) establishing and maintaining a notification mechanism and a complaints procedure in accordance with Article 14; (g) monitoring the effectiveness of their due diligence policy and measures in accordance with Article 15; (h) publicly communicating on due diligence in accordance with Article 16.

– Directive (EU) 2024/1760, Article 5(1)

**COMPLIANCE**

Compliant  Non-compliant

**CLASSIFICATION (FOUR-STATE)**

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

**FINDING LEVEL**

Maj  Min  Obs  
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

**SUGGESTED EVIDENCE TO REQUEST**

- A documented due-diligence framework covering the Art.7-16 actions
- Evidence the cycle operates across own operations, subsidiaries and the chain of activities

**MANAGEMENT SYSTEM REFERENCE:**

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**FINDINGS / NOTES:**

Does the company respect that a business partner is not obliged to disclose trade-secret information (within the meaning of Directive (EU) 2016/943) in order for the company to comply with its due-diligence obligations – without prejudice to disclosing the identity of direct/indirect business partners or essential information needed to identify actual or potential adverse impacts where necessary and duly justified?

SOURCE VERBATIM

1. Member States shall ensure that a business partner is not obliged to disclose to a company that is complying with the obligations resulting from this Directive information that is a trade secret, as defined in Article 2, point (1), of Directive (EU) 2016/943, without prejudice to the disclosure of the identity of direct and indirect business partners, or essential information needed to identify actual or potential adverse impacts, where necessary and duly justified ...

– Directive (EU) 2024/1760, Article 5(3)

COMPLIANCE

Compliant  Non-compliant

CLASSIFICATION (FOUR-STATE)

- Documented and Implemented
- Documented Not Implemented
- Not Documented but Implemented
- Not Documented and Not Implemented

FINDING LEVEL

Maj  Min  Obs  
 Maj = Major nonconformity · Min = Minor nonconformity · Obs = Observation

SUGGESTED EVIDENCE TO REQUEST

- Due-diligence information requests scoped so as not to compel trade-secret disclosure beyond what is necessary/justified

MANAGEMENT SYSTEM REFERENCE:

FINDINGS / NOTES:

Does the company retain documentation regarding the actions carried out to fulfil its due-diligence obligations — including supporting evidence — for at least five years from when the documentation was produced or obtained (extended until conclusion where judicial or administrative proceedings are ongoing)?

## SOURCE VERBATIM

1. Member States shall require companies to retain documentation regarding the actions carried out to fulfil their due diligence obligations for the purpose of demonstrating compliance, including supporting evidence, for at least 5 years from the moment when such documentation was produced or obtained. Where, upon expiry of the retention period ... there are ongoing judicial or administrative proceedings ..., the retention period shall be extended until the conclusion of the matter.

— Directive (EU) 2024/1760, Article 5(4)

## COMPLIANCE

Compliant  Non-compliant

## CLASSIFICATION (FOUR-STATE)

- Documented and Implemented  
 Documented Not Implemented  
 Not Documented but Implemented  
 Not Documented and Not Implemented

## FINDING LEVEL

Maj  Min  Obs  
 Maj = Major nonconformity · Min =  
 Minor nonconformity · Obs =  
 Observation

## SUGGESTED EVIDENCE TO REQUEST

- Retention policy specifying at least five years for due-diligence documentation and supporting evidence

## MANAGEMENT SYSTEM REFERENCE:

## FINDINGS / NOTES: