Your Address line 1, Address line 2, Address line 3, Address line 4,

XX/3/2023

MEP Address line 1, Address line 2, Address line 3, Address line 4,

Dear Name MEP,

I write to you to ask that you proactively support the proposed EU Corporate Sustainability Due Diligence Directive presently before the European Parliament. I previously wrote to you in relation to this matter in [date or month you last wrote]. I write again to ask that you work with your colleagues in Parliament to ensure this directive is robust and fully protects human rights.

While it is encouraging to see the EU take action on corporate accountability, it is disappointing that the proposed Corporate Sustainability Due Diligence Directive has been weakened by the amendments from the Council of the EU and Parliamentary Committees. A failure to include the full value chain of corporate activity makes it more difficult to identify many serious risks, especially affecting women who are overrepresented at the lowest levels of value chains. Likewise, leaving the inclusion of the financial sector at the discretion of each member state threatens a race to the bottom.

Law-makers have a duty to protect human rights and to create the conditions for sound ethical business practices. Profits derived from human exploitation are an affront to the dignity of the person. However, the proposed Corporate Sustainability Due Diligence Directive has the potential to significantly improve human and environmental rights. As the European Parliament finalizes its position on this directive, I urge you to use your influence to promote a strong human rights position. The key areas that I would like to see improved are:

- Full responsibility for activities overseas: The directive should cover full value chains, including
  the downstream impacts where women are over represented, and follow a risk-based approach
  in-line with international standards. The directive must also ensure comprehensive and gender
  responsive stakeholder consultation in order to map risk effectively.
- **Widen the scope:** At present 99% of businesses will be excluded. Women will not benefit from this legislation, unless companies of all sizes are included in the CSDDD.
- **Financial sector:** Include as a high-risk sector without exemptions. Financial undertakings need to carry out ongoing due diligence based on risk severity and likelihood.
- Climate: There is no enforcement of corporate plans for reducing carbon emissions and companies
  are not required to undertake due diligence for climate impacts which adversely affect poorer
  communities and women smallholder farmers.
- **Enable justice for victims:** Barriers to communities being able to take complex and expensive cases against EU companies remain unaddressed.
- **Establish a floor not a ceiling:** Ensure the EU standard is a strong base, but allow individual EU states to make stronger national laws.

I trust that you will do your best, and look forward to hearing from you.

Yours sincerely,

Your Signature