## **GUIDELINES**

Due diligence process

Model contract clauses

Risk factor assessments

Data and digitals tools

Climate transition plans

Resource sharing

Stakeholder engagement info

Sector-specific guidance

by 26 January 2027

by 26 July 2027

Needs assessment ('gap analysis')
to determine where stakeholders
see the greatest/most urgent need
to prepare guidelines and to
prioritize work – public
consultation

'Call for evidence' – stakeholders invited to provide what they consider relevant input, point to already existing material, etc.

**Guidelines** 

**Dedicated outreach** to stakeholders in developing specific guidance

Consultation on draft guidelines



## **ACCOMPANYING MEASURES**

Dedicated platforms or portals

Stakeholder support for exercise of rights

COM

Single Helpdesk

Industry and multistakeholder initiatives, independent third-party verification

- "one-stop-shop" for due diligence offering relevant information and guidance, including on accompanying measures
- · for companies in scope as well as for SMEs indirectly impacted
- may provide companies and stakeholders with individualized advice
- foresees upgrading of the existing 'Due Diligence Ready!' portal and training

- support the fulfilment of DD duties (e.g. risk analysis, appropriate measures); does not remove responsibility/liability
- carried out by individual verifiers or by an industry or multi-stakeholder initiative, under certain conditions
- verification in relation to SMEs: company bears the cost; in case SME pays at least a part of the cost, it can share results of verifications with other companies

