
ETUI-ETUC WEBINAR ON CORPORATE SUSTAINABILITY REPORTING DIRECTIVE
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**WHAT IS IN THE CSRD AND WHERE COULD IT BE
IMPROVED?
HUMAN RIGHTS (AND ENVIRONMENTAL DUE
DILIGENCE) ASPECTS**



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- ❖ For ETUC, as a human rights defender organisation, the key starting point also in this debate is that **“TRADE UNION AND WORKERS’ RIGHTS = HUMAN RIGHTS”**
 - ❖ Hence, the ETUC Position for a European directive on mandatory Human Rights due diligence and responsible business conduct (ETUC Executive Committee, December 2020) insists that any EU specific or related legislation in the field of mHRDD should be consistent and in line with international and European human rights instruments in particular in the field of trade union and workers’ rights

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- ❖ **Currently, the CSRD proposal only refers to:**
 - **UN Guiding Principles and OECD Guidelines**
 - **UN Bill of Human Rights and “other” core UN Conventions**
 - **Fundamental ILO Conventions (forced/child labour, Freedom of Association/Collective Bargaining, equality/non-discrimination)**
 - **EU Charter of Fundamental Rights and European Pillar of Social Rights**

❖ It would thus be crucial in order to ensure the consistency with human rights instruments that the proposal sets the framework rights by referring in both the current recital 43 as well as the amendments to **Article 19b on Sustainability reporting standards** to:

- **Not only the fundamental ILO Conventions but also the relevant ILO technical and governance Conventions in the field of collective bargaining, and workers' representation (as they complement Conventions 87 and 98), working time, (minimum) wage protection, OHS and labour inspection services**
- **ILO Declaration on the Principles for MNEs**
- **the Council of Europe instruments which are completely omitted like the European Convention on Human Rights (ECHR) and the Revised European Social Charter (ESC) whereby the latter is considered to be the “Social Constitution” of Europe entailing more and more targeted social rights, both in law and case law, relevant in this debate on mHRDD and CSRD. (e.g. Article 4 fair remuneration, Article 7§5 fair remuneration for young workers, Article 19 (migrant workers rights on remuneration, working conditions, trade union rights and collective bargaining benefits)**