

CSR COMPLIANCE OVERVIEW | GUIDE

Sustainability	Expectations	Legal obligations
Social PEOPLE, PEACE, PARTNERSHIP	Human rights	UN Human Rights Conventions EU Charter on fundamental rights EU General data protection regulation EU Corporate Sustainability Due Diligence directive (CSDDD) National law transposing EU legislation (non-discrimination, work conditions)
	Labor rights	ILO conventions EU Charter on fundamental rights Directive (EU) 2022/2381 on improving the gender balance among directors of listed companies and related measures National law transposing EU legislation (non-discrimination, work conditions)
Climate & environment PLANET	Climate change & adaptation Greenhouse gas emissions Water and marine resources Circular economy Pollution prevention & control Biodiversity	Kyoto Protocol Paris Agreement EU Sustainable Finance Taxonomy Regulation Draft EU Regulation on Ecodesign for Sustainable Products EU Deforestation Regulation EU Waste Framework Directive + national law transposing EU legislation (directive on chemicals, environmental protection, plastic SUP, extended producer responsibility, EPR) Draft Product Environmental Footprint – Category Rules Draft Directive on empowering consumers for the green transition
Economic PROSPERITY	Anti-corruption	UN Convention against corruption EU Whistleblowing Directive EU Procurement Directives EU Sustainable Finance Disclosures Regulation (SFDR)
	Tax	National law
	Good governance	EU Directive CSR reporting, CSRD (incl. ESRS) Draft EU Due Diligence Directive