

**Questions on Directive (EU) 2024/1760 of the European
Parliament and of the Council of 13th June 2024 (Corporate
Sustainability Due Diligence Directive)**

Question 1

Which companies fall under the scope of the Corporate Sustainability Due Diligence Directive (CSDDD)?

- A. All companies operating in the EU regardless of size
- B. Only EU-based companies with more than 250 employees
- C. EU and non-EU companies with more than 1,000 employees and €450 million in global turnover
- D. Only companies listed on EU stock exchanges

Question 2

What is one of the key obligations introduced by the CSDDD?

- A. Mandatory carbon offsetting for all emissions
- B. Annual donations to environmental NGOs
- C. Adoption of a climate transition plan aligned with the Paris Agreement
- D. Outsourcing of all due diligence to third-party auditors

Question 3

Which of the following is **not** a core element of the due diligence duty under the CSDDD?

- A. Identifying and mitigating adverse human rights impacts
- B. Publishing due diligence statements annually
- C. Monitoring the effectiveness of due diligence actions
- D. Guaranteeing zero emissions across the entire value chain

Question 4

What enforcement mechanism is included in the CSDDD?

- A. Voluntary peer reviews
- B. Public naming and shaming
- C. Civil liability and fines up to 5% of global turnover
- D. Automatic suspension of business licenses