

# Sustainability (reporting) standards in supply chains and liability

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# Sustainability Reporting on GVCs

- **Corporate Sustainability Reporting Directive**
  - “principal or actual adverse impacts connected with the undertaking’s own operations and within its value chain”
  - Art. 29b, Delegated Acts, “forward-looking, retrospective, qualitative and quantitative information, as appropriate, to be reported”
- **Corporate Sustainability Due Diligence Directive**
  - Reporting as part of value chain due diligence process
  - Art. 11 “Communicating”
  - Delegated Acts, alignment with CSRD

# Standardisation in sustainability reporting and due diligence

- Sustainability standards
- Guidances
- Industry best practices on due diligence
- Stakeholder initiatives
  - Model contract clauses

# Liability – misleading advertisement

- Fossilvrij NL v KLM
- KLM advertising claims
  - ‘Fly responsibly’
  - Carbon offsetting
- Unfair Commercial Practices Directive

# Fossilvrij NL v KLM, statement of claimants, para 2.90

The European Financial Reporting Advisory Group is responsible for drafting the reporting standards that will apply to large companies in the EU under the Sustainability Reporting Directive. This group has prepared a draft reporting standard that also prohibits companies from using carbon credits as offsets in their sustainability reporting: "(...) the undertaking shall: [...] not disclose carbon credits as a counterbalance or offset for its GHG emissions [...] not disclose carbon credits as a means to reach GHG emission reduction targets". Instead, companies should disclose the purchase of carbon credits separately from their own emissions and emission reduction targets.

# Liability categories

- Liability in consumer law
  - Unfair Commercial Practices Law
  - Product standardisation/sales law
  - Financial services
- Liability and reporting obligations
  - Accounting review, no direct liability
- Due Diligence, Art. 22 CS3D
  - Liability for not complying with standards?
  - Safe Harbour?



# Thank you

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