

**Faculté des sciences économiques,
sociales, politiques et de communication**

The Dismantling of the EU Corporate Sustainability Due Diligence Directive: From Sustainability to Simplification

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Année académique 2025-2026
Type de mémoire: Article
EURO2MS/G - Master [120] en études
européennes

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1. Introduction

1.1 The EU Corporate Sustainability Due Diligence Directive (CSDDD)

The first version of the EU Corporate Sustainability Due Diligence Directive (CSDDD) entered into force in July 2024, and aimed at setting a due diligence duty for companies in terms of environmental and human rights, and at tackling possible adverse impacts in their own operations in the global value chain.¹ It was presented in 2022 under a Commission's proposal, following the political guidelines of the 2019-2024 Commission,² which included the objective of promoting a sustainable transition. The proposal was also accompanied by an impact assessment, which strengthened the reliability of the project and verified its proportionality.³

The CSDDD's rapporteur, Lara Wolters, presented the project as a key tool to prevent disasters such as the Rana Plaza collapse. On 23 April 2013, the Rana Plaza commercial building was declared at risk of collapsing by experts. While shops and the bank present in the building were immediately evacuated, the Rana Plaza's factories, working for global-scale garment companies, including EU ones such as Benetton, Mango, and Primark, continued their normal schedule, causing the death of 1,134 workers when the building collapsed.

The directive introduced standards on two key dimensions:

The human rights to be respected by the companies, which are based on those referenced in the United Nations (UN) Guiding Principles on Business and Human Rights. The list covers the right to enjoy just and favourable conditions of work, including a fair wage and adequate living conditions for employed workers, the right to freedom of association and assembly, and the rights to organise and collective bargaining.⁴

And the adverse environmental impacts to be prevented by companies, covered by the Directive, are based on other UN conventions and include issues such as water or air pollution, as well as excessive water consumption.

The CSDDD, as the Commissioner for Justice at the time of the proposal, Didier Reynders, highlighted, was also a measure to ensure a level playing field in the area of corporate sustainability. In this way, both EU and non-EU companies operating in the internal market received clearer guidelines on how to act; since Member States hold very different standards in their Due Diligence regulations.⁵

¹European Parliament and Council of the European Union, Directive (EU) 2024/1760, 5.7.2024, <https://eur-lex.europa.eu/eli/dir/2024/1760/oj/eng>.

²Ursula von der Leyen, "Political Guidelines for the Next European Commission 2019–2024: A Union That Strives for More, My Agenda for Europe" (opening statement, European Parliament plenary session, Strasbourg, July 16, 2019), <https://data.europa.eu/doi/10.2775/101756>.

³European Commission, *Executive Summary of the Impact Assessment Report accompanying the Proposal for a Directive on Corporate Sustainability Due Diligence*, SWD(2022) 43 final (Brussels, February 23, 2022), [EUR-Lex - 52022SC0043 - EN - EUR-Lex](https://eur-lex.europa.eu/eli/dir/2022/43/oj/eng).

⁴European Commission, "The Right to Freedom of Association, Assembly, the Rights to Organise and Collective Bargaining," in Annex, COM(2022) 71 final, 2022/0051(COD) (Brussels, February 23, 2022)

⁵European Parliament, "Corporate Sustainability Due Diligence: Debate," plenary session, May 31, 2023 <https://www.europarl.europa.eu/plenary/it/vod.html?mode=chapter&vodLanguage=IT&playerStartTime=20230531-16:34:34&playerEndTime=20230531-17:45:34>.

1.2 The CSDDD's Dismantling

As the previous paragraph shows, the CSDDD was presented as an ambitious and necessary step for EU integration to hold companies accountable for their sustainability impact in the global value chain. After two years of negotiations, the final version of the Directive took shape and was approved in 2024, with its transposition deadline set two years later.

Nevertheless, the directive ultimately followed a very different trajectory. On February 26th 2025, just seven months after the entry into force of the CSDDD, the Commission published the Omnibus Simplification Package challenging the piece of legislation before it had even had the opportunity to fully be enforced.

The main motivation given to the Omnibus proposal was the need to boost competitiveness and reduce excessive regulatory burden on companies.

What happened to the CSDDD was not an isolated case, but part of a systemic dismantling process that intensified with the start of the new Commission mandate in 2024. When announcing the 2024-2029 Commission Political Guidelines, President von der Leyen presented the simplification of EU rules as one of the key priorities of her new mandate.⁶ On this premise, the Commission introduced the previously mentioned Omnibus package, as a tool to simplify regulations and boost the competitiveness of different sectors such as the digital sector, the automotive sector, the defence sector, and others.⁷

The term 'simplification', however, is very broad and general, and its vagueness risks disguising its consequences: the substance of the Omnibus followed a serious deregulation logic (delved into in section 4.1).

A comparison between the original CSDDD (Directive 2024/1760)⁸ and the new 2026 version (Directive 2026/470)⁹ unequivocally establishes that the directive has undergone a process of policy change, more specifically, policy dismantling (as section 4.1 shows).

This is neither the first nor last case of dismantling within EU regulations. What distinguishes this one, nonetheless, is the fact that a directive proposed by the Commission itself, and subsequently approved by both the Parliament and the Council after a two-year-long process of negotiations and amendments, was formally set to be dismantled after just seven months, once again under the initiative of the Commission.

What can change in such a limited period of time to lead the same institutions that had approved a regulation to dismantle it in a very significant way, remains to be explained.

⁶ Ursula von der Leyen, *Europe's Choice: Political Guidelines for the Next European Commission 2024–2029* (Brussels: European Commission, 18 July 2024), https://commission.europa.eu/document/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en.

⁷ European Commission, "Simplification"

https://finance.ec.europa.eu/publications/omnibus-i-package-commission-simplifies-rules-sustainability-and-eu-investments-delivering-over-eu6_en.

⁸ European Parliament and Council of the European Union, Directive (EU) 2024/1760, 5.7.2024, <https://eur-lex.europa.eu/eli/dir/2024/1760/oj/eng>.

⁹ European Parliament and Council of the European Union, Directive (EU) 2026/470, 26.2.2026, <https://eur-lex.europa.eu/eli/dir/2026/470/oj/eng>.

1.3 Research Question and Purpose of the Study

The area of environmental policies had become a signature objective of the 2019-2024 Commission, and the Omnibus package's sections dedicated to environmental legislation, sustainability, and other related areas, including amendments on policies such as the Carbon Border Adjustment Mechanism (CBAM) and the Corporate Sustainability Reporting Directive (CSRD), show how these priorities have started to be increasingly contested, and how obstacles have arisen over time, raising doubts about the durability and consistency of these policies.

The CSDDD itself was much more than an environmental policy; it was not just an attempt at EU harmonization to reduce companies' bureaucratic burdens; it was an ambitious instrument to actually hold firms accountable for their environmental and human rights impact. In this way, greenwashing practices¹⁰ would have been addressed by actual accountability over the whole global value chain. Its dismantling makes due diligence more of an option than a mandatory requirement. This is one of the reasons why the CSDDD becomes the perfect case study to analyse a possible trend of European disintegration: it shows a clear step back even in an area that, with the Green Deal, had seemed to become one of the key EU strengths.

Additionally, what is striking in this case, as it was anticipated before, is the fact that the Commission has initiated a process that led to European disintegration rather than European integration, going against what would be considered its ontological role (Nugent and Rhinard, 2015).¹¹ Whether it was the Commission itself that brokered the dismantling of the directive remains an open question.

What also remains unexplored is the role played by national and private interests during this sequence of events; during its whole legislative process, some Member States have shown particular opposition against the CSDDD project; this study focuses on three of them: Germany, Italy, and France, three countries that showed strong opposition towards the Directive since its proposal.¹²¹³ Significant pressures to downsize the directive have come from representatives of these states at both Council and Parliament level, but also from companies established in these Member States. As the role of lobbying within EU's policy making has significantly increased over the years (Coen and Richardson, 2009), and since this regulation directly targets companies, it is fundamental to explore what role was played by lobbying in shaping national and supranational decisions in relation to the CSDDD.¹⁴

¹⁰Arianna De Felice, "BCE: norme UE su rendicontazione ESG fondamentali per evitare greenwashing e non sprecare capitali," *ESG News*, June 11, 2025, <https://esgnews.it/regulator/bce-norme-ue-su-rendicontazione-esg-fondamentali-per-evitare-greenwashing-e-non-sprecare-capitali/>.

¹¹Neill Nugent and Mark Rhinard, *The European Commission*, 2nd ed. (London: Bloomsbury Publishing, 2015), 15–16.

¹²Friends of the Earth Europe et al., "CSDDD: France, Germany and Italy Are Making a Mockery of the EU's Democratic Processes," joint civil society statement, February 28, 2024, <https://friendsoftheearth.eu/press-release/joint-civil-society-statement-reacting-to-lack-of-majority-in-coreper-on-csddd/>.

¹³Jonathan Packroff, "German Plans to Downsize National Supply Chain Rules at Odds with EU Law, Experts Warn," *Euractiv*, July 12, 2024, <https://www.euractiv.com/news/german-plans-to-downsize-national-supply-chain-rules-at-odds-with-eu-law-experts-warn/>.

¹⁴David Coen and Jeremy Richardson, "Learning to Lobby the European Union: 20 Years of Change," in *Lobbying the European Union: Institutions, Actors, and Issues*, ed. David Coen and Jeremy Richardson (Oxford: Oxford University Press, 2009), 5–7.

Additionally, in July 2024, just after the entry into force of the Directive, the Parliament officially started a new term changing not only its composition but also leading to a new college of Commissioners in December 2024.¹⁵ Whether this event played a relevant role in the whole dismantling process remains unexplored, and raises the necessity to delve into it in order to understand the process.

This study aims at exploring the driving dynamics behind the CSDDD's dismantling. To do so, it delves into key aspects of the whole policy process, such as the role played by interests, the solidity of the Competitiveness rationale as a driving justification for the dismantling, the role of the Commission in the process, and the role played by the change in political majority. Moreover, it is argued that argumentative delegitimation, the practice of making use of shared societal values or beliefs to undermine a policy's legitimacy (Patterson, 2023), was used as a strategy to weaken the Directive through the concept of competitiveness.

To investigate the CSDDD's dismantling, the study explores the following research question:

Research Question: Why and How was the EU Corporate Sustainability Due Diligence Directive dismantled so shortly after its adoption?

To answer the research question, two hypotheses have been made:

Hypothesis 1 (H1): 'The 2024 political majority shift drove a change in Commission priorities. The new Commission, acting as a policy broker between a more conservative Parliament and the Council, translated these new priorities into the Omnibus, producing the dismantling of the CSDDD.'

Hypothesis 2 (H2): 'The dismantling of the CSDDD was mainly driven by the economic interests of Germany, Italy, and France. It occurred through an argumentative delegitimation strategy revolving around the competitiveness rationale.'

2. Literature Review

2.1 Policy Change and Policy Dismantling

Change and evolution are core and inevitable factors of any political system and policy-making process. When it comes to policy change, its complexity allows for several academic insights. Peter Hall, for instance, contributed significantly to the policy change literature by categorizing political change into: first-order change, that is the routine adaptation of permanent policies to current contexts; second-order change, that is the variation of policy instruments used to implement societal goals; and third-order change, that is the change in

¹⁵European Commission, "Commissioners-designate (2024-2029)," European Commission, https://commission.europa.eu/about/commission-2024-2029/commissioners-designate-2024-2029_en.

objectives and ideals themselves.¹⁶ Hall's contribution shows that the nature of a policy change can vary significantly, and identifying it could also contribute in detecting the drivers of the change, especially in the CSDDD case, which could potentially fall in all three categories. Deepening Hall's analysis, Baumgartner has highlighted how at the core of policy change there are ideas largely shared by a community, some of which are dominant and resistant to change, and some others, that are more controversial, which can make space for evolution. Other scholars, instead, have focused on the relationship between structure and agency, more specifically on cyclical, recurrent social and political constructs that can influence political actors' behaviour.¹⁷¹⁸ Nevertheless, there is a specific category of policy change which should take more space in contemporary academic debates: policy dismantling; the process through which existing policies are deregulated, weakened or directly abolished (Bauer and Knill, 2014).

Existing Literature on Policy Dismantling

Bauer and Knill define policy dismantling as 'a change of a direct, indirect, hidden or symbolic nature that either diminishes the number of policies in a particular area, reduces the number of policy instruments used and/or lowers their intensity.'¹⁹ In the existing literature, there are three main academic currents delving into the concept of Policy Dismantling: The termination current, the re-regulation current and the Welfare State one.

In a recent article, Cejudo and Olvera have highlighted how the termination school is shifting from the linear view of either policy termination or continuity to a broader perception of policy dismantling, including strategies such as the abrogation of regulations, budget cuts addressed at specific policy areas, the dismantling of environmental protection, etc.²⁰

On the other hand, following the re-regulation school of thought, Majone has focused on how the liberalization trend and the consequent privatization have been influencing state re-regulation, while also highlighting how policy dismantling should not be perceived as a reduced involvement of the state, or as a *laissez-faire* approach, but more as a new form of State intervention. In fact, the re-regulation process has been focusing on privatization and on regulating competitiveness, shifting regulatory priority from producer's interests to consumer and environmental protection.²¹

¹⁶Peter A. Hall, "Policy Paradigms, Social Learning, and the State: The Case of Economic Policymaking in Britain," *Comparative Politics* 25, no. 3 (April 1993): 275–296, https://scholar.harvard.edu/files/hall/files/hall1993_paradigms.pdf.

¹⁷ Giliberto Capano and Michael Howlett, "Introduction: The Determinants of Policy Change: Advancing the Debate," *Journal of Comparative Policy Analysis: Research and Practice* 11, no. 1 (March 2009): 1–5, <https://www.sfu.ca/~howlett/documents/13876980802648227.pdf>.

¹⁸ Frank R. Baumgartner and Bryan D. Jones, eds., *Policy Dynamics* (Chicago: University of Chicago Press, 2002).

¹⁹ Michael W. Bauer, Andrew Jordan, Christoffer Green-Pedersen, and Adrienne Héritier, eds., *Dismantling Public Policy: Preferences, Strategies, and Effects* (Oxford: Oxford University Press, 2012), 35

²⁰ Guillermo M. Cejudo and Johabed G. Olvera, "Studying Policy Dismantling as a Process: An Analytical Framework," in *Policy Dismantling in Latin America*, ed. Guillermo M. Cejudo and Johabed G. Olvera, International Series on Public Policy (Cham: Palgrave Macmillan, 2026), 13–29, https://doi.org/10.1007/978-3-032-18497-9_2.

²¹ Giandomenico Majone, "Paradoxes of Privatization and Deregulation," *Journal of European Public Policy* 1, no. 1 (1994): 62–63.

Alternatively, welfare state literature, supported by authors like Pierson and Iversen, has focused more on the gradual policy dismantling of the Welfare State. These scholars highlighted the correlation of policy dismantling with factors like a prolonged condition of austerity, or the quality of economic conditions, or a rapidly aging population. In this domain, Schmitt²² has examined the case study of the pension system deregulation in Italy, where events like the entrance of the state into the Economic and Monetary Union (EMU), have triggered pension policies dismantling with measures to increase retirement age or change pension contributions. The key aspect of this dismantlement process is that it increased over the years, first with the Amato reform, then with the Berlusconi one, then Dini and after Prodi, showing how previous dismantlements can facilitate new ones.²³ In the CSDDD's case, the directive has been dismantled through the Omnibus package, which contained amendments on other policies such as the CSRD or CBAM. Unlike the Italian case, the dismantling occurred at the same moment and through the same instrument, nonetheless, it would be interesting to explore whether the presence of several areas in the simplification package reinforced the general dismantling, proving the same effectiveness of a gradual dismantling.

2.2 Mechanisms of Policy Dismantling

When it comes to policy dismantling strategies, Bauer and Knill have additionally contributed to the literature by distinguishing among four categories. The first one is dismantling by default, by which politicians lower visibility over a policy field by not making a decision on it. The second category is dismantling by arena shifting, by which political actors shift the management of specific policy areas to other political arenas. An example of this would be a shift of decisions from the Ordinary Legislative Procedure based on co-decision between the Parliament and the Council, to delegated acts released by the Commission. Whether this happened to the CSDDD is worth verifying. The third kind of political dismantling strategy is dismantling by symbolic action, where the intent of dismantling policies is publicly and directly announced but without actually being implemented, usually due to high institutional constraints. Active policy dismantling is the last possible strategy. It again involves high visibility to the intention of dismantling, but this time it is also associated with the actual dismantling of policies.²⁴

A key aspect of policy dismantling strategies is the process of delegitimation.

Van Dijk first introduced the concept of discursive delegitimation, defining it as political and social behaviours carried out through oral or written language triggered by authoritative figures, such as politicians. Through the use of language, these individuals have the power to determine the legitimacy status of policies.²⁵ Discursive delegitimation follows the logic of Foucault's conceptualization of discourse. According to the scholar, the

²²Bauer et al., *Dismantling Public Policy*, 57.

²³ Paul Pierson, "Increasing Returns, Path Dependence, and the Study of Politics," *American Political Science Review* 94, no. 2 (2000): 251–267.

²⁴Bauer et al., *Dismantling Public Policy*, 57.

²⁵Teun A van Dijk. 1997. What is political discourse analysis. *Belgian journal of linguistics*, 11(1):11–52.

latter is not just the translation of power structures, but it is the power itself. The discourse is the instrument, mainly dominated by elites, through which reality is shaped, and power dynamics are established.²⁶

By dealing with environmental policy delegitimation, Patterson has deepened the categorization; delegitimation can be argumentative, structural, or behavioral. Argumentative delegitimation consists of making use of shared societal values or beliefs to undermine a policy's legitimacy. The membership of the United Kingdom (UK) in the European Union (EU), for instance, was delegitimized in the name of British sovereignty and self-determination, leading to Brexit. Structural delegitimation arises when policies are questioned by highlighting their incompatibility with pillar institutions such as constitutions.²⁷ In 2021, for instance, the prime minister of Italy at the time, Mario Draghi, made COVID-19 vaccinations mandatory for some categories of workers (Amante and Fonte, 2023). This policy was strongly delegitimized by mainly center-right parties and described as dangerous for the citizens' freedom of choice, protected by the Italian constitution.²⁸ Lastly, behavioral delegitimation refers to the active manifestation of dissent through, for example, protests, blockades, or strikes. Patterson introduces these concepts in relation to political backlash against climate policies; and since the Corporate Sustainability Due Diligence Directive includes an environmental dimension, in particular a mandatory climate transition plan, its dismantling potentially falls within Patterson's framework.

In the case of the CSDDD, as presented in the previous section, the Directive has experienced key resistance manifested by three main countries in the negotiation process: France, Germany, and, later, Italy. Considering the Environmental dimension of this directive, it is worth searching for delegitimation practices within the dismantling process.

2.3 How to Dismantle an EU Regulation

As Bauer and Knill note, dismantling is a gradual weakening of policies rather than a direct termination,²⁹ and in the case of the EU, several arenas and policy instruments create a fertile ground for this phenomenon to occur silently and in a way difficult to trace.

Since the entry into force of the Treaty of Lisbon, the EU's Ordinary Legislative Procedure (OLP)' is based on co-decision between the Parliament and the Council.³⁰

At any stage of the OLP, institutional actors can engage in trilogues, informal closed-door meetings among representatives of the Parliament, Commission, and the Council, to find an agreement in a more efficient way.³¹

²⁶Michel Foucault, "The Order of Discourse," in *Untying the Text: A Post-Structuralist Reader*, ed. Robert Young (Boston: Routledge & Kegan Paul, 1981), 48–79.

²⁷James J. Patterson; Backlash to Climate Policy. *Global Environmental Politics* 2023; 23 (1): 68–90. doi: https://doi.org/10.1162/glep_a_00684

²⁸Angelo Amante and Giuseppe Fonte. "Italy Scraps Fines for COVID-19 Vaccine Opponents." *Reuters*, December 10, 2024. <https://www.reuters.com/world/europe/italy-scraps-fines-covid-19-vaccine-opponents-2024-12-10/>.

²⁹Bauer et al., *Dismantling Public Policy*, 35.

³⁰European Parliament. "Overview: The Ordinary Legislative Procedure." . <https://www.europarl.europa.eu/olp/en/ordinary-legislative-procedure/overview>.

³¹EUR-Lex. "Trilogue." *EUR-Lex Glossary*. European Union. <https://eur-lex.europa.eu/EN/legal-content/glossary/trilogue.html>.

Christine Reh, highlighted the issues arising from this increasing informalisation within the EU legislative process, such as the lack of transparency, the undermining of possible political contestation, and the adverse impacts on representation. This setting also creates a suitable environment for representatives to bring their interests to the table in a more direct way, making dismantling easier to occur when it does not favour the most represented categories within trilogues.³²

However, the OLP is not the only key arena where dismantling can occur. The Commission in particular has two instruments in its hands, that should in theory be purely used for a bureaucratic and technical purpose, that can actually have, and often do have, a strategic implementation. These instruments are delegated and implementing acts (DIA), and if the latter cannot modify the piece of legislation, the former gives the Commission the power to make amendments. Delegated acts are produced by the Commission, through the consultation of national experts, and automatically enter into force if no objection has been raised by either the Council or the Parliament in 2 months after the publication (extendable). Consultations can occur formally within committees or informally through comitology.³³

An interesting finding by Burns and Tobin on the dismantling of the EU's climate policies, is that DIA are being increasingly used as tools to decrease the ambition levels of these kinds of policies. If the OLP is relatively put under scrutiny, DIA often passes unobserved, increasing the risk of silent policy dismantling.³⁴

In the case of the CSDDD, there is one last tool that should be taken into analysis: Omnibus legislations. This single policy instrument has the capacity to modify and amend multiple separate regulations. The Commission's Omnibus section on sustainability, for instance, impacted the CSDDD but also the CSRD, the CBAM, and the EU Taxonomy Regulation. Previously, Omnibuses have been used by the Commission mainly for implementation and technical purposes, such as with Regulation N°37/2014 adapting trade policy to the Lisbon Treaty's delegated and implementing acts procedures.³⁵ Now, the scope has extended to core legislative modifications, deregulation among different sectors within the same text, postponements of implementation, and increase in the speed of the law-making process (the Parliament, for instance, has less time to deliberate). Also, the 2025 Omnibus package on Simplification did not undergo a complete impact assessment procedure, which is essential to ensure the coherence and effectiveness of a regulation, and this decision was justified by the urgency of a modification.³⁶

³² Christine Reh (2014) Is informal politics undemocratic? Trilogues, early agreements and the selection model of representation, *Journal of European Public Policy*, 21:6, 822-841, DOI: 10.1080/13501763.2014.910247

³³ Council of the European Union, "Implementing and Delegated Acts," last reviewed February 23, 2026, <https://www.consilium.europa.eu/en/council-eu/decision-making/implementing-and-delegated-acts/>.

³⁴ Charlotte Burns and Paul Tobin, "Crisis, Climate Change and Comitology: Policy Dismantling via the Backdoor?," *JCMS: Journal of Common Market Studies* 58 (2020): 527-544, <https://doi.org/10.1111/jcms.12996>.

³⁵ European Parliament and Council of the European Union, Regulation (EU) No 37/2014 of 15 January 2014 Amending Certain Regulations Relating to the Common Commercial Policy as Regards the Procedures for the Adoption of Certain Measures, OJ L 18, 21.1.2014, [https://eur-lex.europa.eu/eli/reg/2014/37\(1\)/oj/eng](https://eur-lex.europa.eu/eli/reg/2014/37(1)/oj/eng).

³⁶ Herbert Smith Freehills Kramer, "Omnibus Package under Scrutiny, but Still Moving: What the Ombudswoman's Inquiry Means for Businesses," June 5, 2025,

In the case of the Omnibus package, Alemanno argues that the principle of proportionality³⁷ has been breached, since no clear evidence has been provided for the amendments, less impacting alternatives have not been taken into account, and the impact that the Omnibus will have on fundamental rights like labor rights and environmental protection, the same ones that the CSDDD and CSRD should have protected, has not been considered.³⁸

2.4 Policy Dismantling in the EU's Environmental Policy field

As Bauer and Knill underscore, a consistent number of studies and analyses on policy dismantling still need to be produced.³⁹

Schaub et al. explain in their paper on environmental policy change, that climate policies are usually of a regulatory nature and often impose costs on specific groups of actors, while struggling to promote their effective benefits.⁴⁰ Consequently, the unfavourable structure of these policies favors the rise of opposition, creating a favourable environment for policy dismantling.⁴¹ The CSDDD imposed administrative and financial costs on companies to promote sustainability. The former seem to have politically prevailed over the latter, and this study delves into how this happened.

With the Paris Agreement of 2015 and mostly with the launch of the European Green Deal⁴² in 2019, the EU has made environmental policies one of its core objectives. In their works, Lenschow, Burns and Zito highlight how the European Union's environmental policy strategy has been successful due to four main reasons: firstly, the paradigm of ecological modernization, that is the creation of policies that aim at stimulating both environmental protection and economic growth.⁴³ Secondly, some environmental policies have been presented as necessary for the harmonization process to ensure the creation of a working single market.⁴⁴ Thirdly, member states have financially supported the EU states that needed higher investments to transition.⁴⁵ Finally,

<https://www.hsfkramer.com/notes/esg/2025-posts/omnibus-package-under-scrutiny-but-still-moving-what-the-ombudswomans-inquiry-means-for-businesses>.

³⁷ EU measures must be suitable, necessary and must not impose a burden greater than necessary to achieve the objective.

³⁸ Alberto Alemanno, "The Omnibus Road to Constitutional Drift: How the Rise of Omnibus Legislation Undermines Procedural Integrity in the EU," *Verfassungsblog*, November 12, 2025, <https://doi.org/10.59704/13fb9490642332ff>.

³⁹ Bauer, M. W., & Knill, C. (2014). A Conceptual Framework for the Comparative Analysis of Policy Change: Measurement, Explanation and Strategies of Policy Dismantling. *Journal of Comparative Policy Analysis: Research and Practice*, 16(1), 28–44. <https://doi.org/10.1080/13876988.2014.885186>

⁴⁰ Schaub, Tosun and Jordan, "Climate Action through Policy Expansion and/or Dismantling," 215–232.

⁴¹ Andrew J. Jordan and Brendan Moore, *Durable by Design? Policy Feedback in a Changing Climate* (Cambridge: Cambridge University Press, 2020).

⁴² European Commission, "The European Green Deal," https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal_en

⁴³ Albert Weale et al., *Environmental Governance in Europe: An Ever Closer Ecological Union?* (Oxford: Oxford University Press, 2000).

⁴⁴ Eckard Reh binder and Richard Stewart, *Environmental Protection Policy: Legal Integration in the United States and the European Community* (Berlin and New York: Walter de Gruyter, 1985).

⁴⁵ Liliana B. Andonova, "Openness and the Environment in Central and Eastern Europe: Can Trade and Foreign Investment Stimulate Better Environmental Management in Enterprises?," *Journal of Environment & Development* 12, no. 2 (2003): 177–204.

environmental policies are not usually perceived as national sovereignty domains, leading to less political pressure by nation-states.⁴⁶

Nevertheless, recent literature is increasingly highlighting the vulnerability of European environmental policies to the dismantling processes. Gravey and Jordan delved into every attempt of policy dismantling of the EU's environmental policies since the Treaty of Maastricht. What has emerged is that dismantling strategies in the environmental domain shifted from 'symbolic' to 'active'. Additionally, the authors have found that under certain conditions, the chances for pro-dismantling coalitions to be formed within the Council increase.⁴⁷ One of these conditions occurs when dismantling aims to increase competitiveness. Since competitiveness enhancement is at the core of the Omnibus package, the CSDDD case becomes a useful tool to further explore Gravey and Jordan's research.

Steinebach and Knill, on the other hand, analysed the role of the Commission in dismantling environmental policies in the post-Maastricht period until 2013. What emerged is the role of the Commission as a passive policy dismantler, since the European institution has decreased the number of ambitious environmental proposals over time, especially after the Eurozone crisis.⁴⁸ It should be noted, however, that this research dates back to 2016, therefore before ambitious Commission proposals such as the Green Deal. The Omnibus actively dismantled the CSDDD and other environmental policies, introducing the possibility to explore the role of the Commission as an active dismantler.

The CSDDD is not strictly an environmental policy, however, since it includes several environmental obligations, it can serve as a key case study to delve into the aspects of policy dismantling that have not been debated by scholars yet.

3. Methodology

3.1 Research Design

The study involved rigorous data analysis through the creation of a codebook, followed by a process-tracing approach, more specifically by using an *explaining-outcome process-tracing* design (Beach and Pedersen 2019).

The choice of this specific research design is related to four main specificities of the CSDDD dismantling case itself: first, even if the full legislative evolution of the directive is available in public primary sources, the dynamics behind these legislative outcomes are fragmented among documents of several nature, including secondary sources such as media coverage and civil society reports. This led to the need to schematize and

⁴⁶Genschel, P., & Jachtenfuchs, M. (2016). More integration, less federation: The European integration of core state powers. *Journal of European Public Policy*, 23(1), 42–59.

⁴⁷Gravey V, Jordan AJ. Policy dismantling at EU level: Reaching the limits of 'an ever-closer ecological union'? *Public Admin.* 2020; 98: 349–362. <https://doi.org/10.1111/padm.12605>

⁴⁸Yves Steinebach and Christoph Knill, "Still an Entrepreneur? The Changing Role of the European Commission in EU Environmental Policy-Making," *Journal of European Public Policy* 24, no. 3 (2017): 429–446, <https://doi.org/10.1080/13501763.2016.1149207>.

codify the same key information that appeared in different ways among different documents, in a standardized way.

Second, this study does not question whether the CSDDD was dismantled or not, which becomes clear by comparing the first approved version of the Directive, and the following amending directives, but it goes deeper into how and why this project was quickly dismantled. That is why a codebook alone is not enough to link the cause to the outcome. Explaining-outcome process-tracing allows the researcher to look for what Beach and Pedersen defined as empirical fingerprints that a specific mechanism would leave in the records of an event if it had actually occurred.

Third, since the dismantling of the CSDDD has occurred in such an expedited way, its evolution has been documented in a limited amount of sources produced in a relatively short period of time, making identifying causal mechanisms easier. When the policy evolution occurs in a very extended period of time the risk is to neglect key passages, which is easier to avoid in this case study.

Fourth, this is a problem-oriented study aimed at reconstructing the causal mechanisms behind the dismantling of the CSDDD. Process tracing therefore allows for the construction of these within-case causal chains.⁴⁹

3.2 Setting, Materials, and Time-Frame

This study revolved around 69 documents produced on the CSDDD since the first Commission's proposal.

The corpus of analysis is composed of primary sources, all collected from the EUR-Lex archive under the keyword 'Corporate Sustainability Due Diligence Directive'. These documents involve Commission proposals and Staff Working Documents, Council positions and voting records, Parliamentary committee opinions and plenary amendments, the Omnibus I's CSDDD amendments text (COM (2025)80/81), and both Directive versions (Directive 2024/1760, Directive 2026/470).

Additionally, the research was deepened through supporting evidence, more specifically the EIRIS Foundation's report on the level of lobbying over the CSDDD,⁵⁰ the Centre for Research on Multinational Corporations (SOMO)'s CSDDD Database⁵¹, answers to the Commission's 2023 call for evidence on the rationalisation of reporting requirements,⁵² and Media coverage on the topic.

These additional documents were essential to fill the information gap left by informal and undocumented institutional practices such as trilogues or lobbying, which are not directly detectable with institutional documents only.

⁴⁹Derek Beach and Rasmus Brun Pedersen, *Process-Tracing Methods: Foundations and Guidelines*, 2nd ed. (Ann Arbor: University of Michigan Press, 2019), 155–158, 281–288.

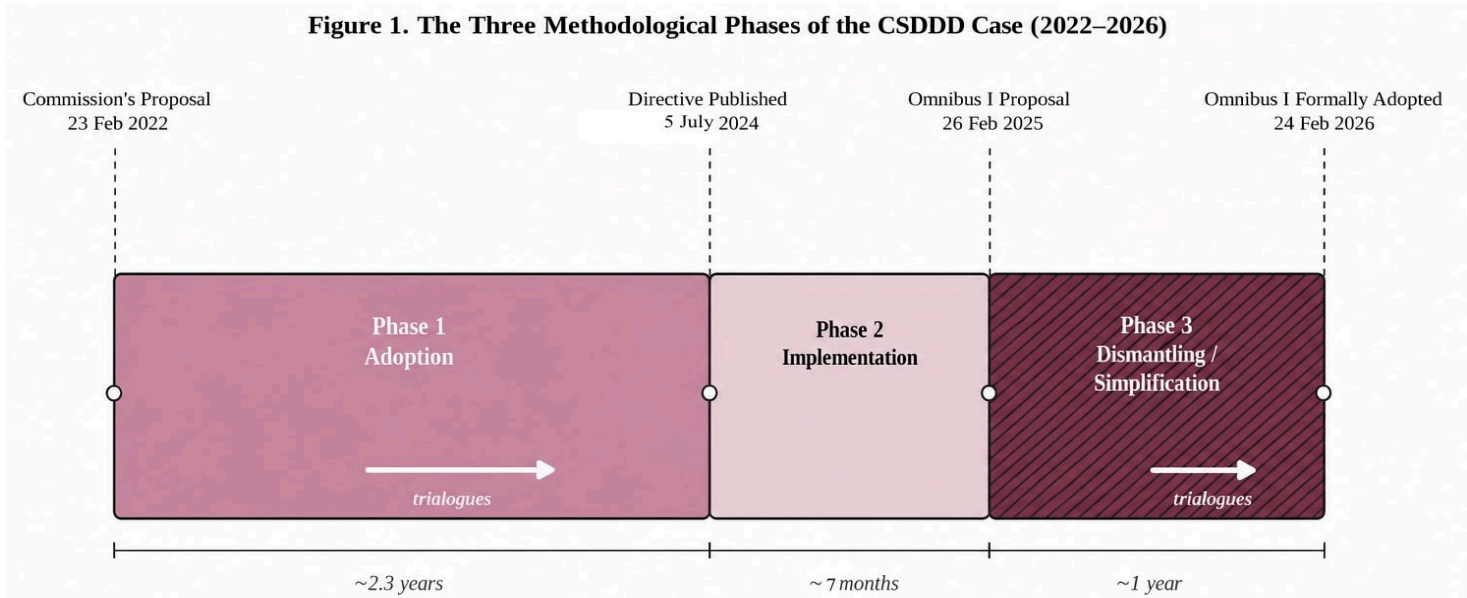
⁵⁰ EIRIS Foundation. 2024. Financial Sector Lobbying of the EU Corporate Sustainability Due Diligence Directive: A Social LobbyMap Analysis. <https://eirisfoundation.org/wp-content/uploads/2024/11/Social-Lobbymap-analysis-Final-Report.pdf>

⁵¹SOMO (Centre for Research on Multinational Corporations), "CSDDD Datahub," <https://www.somo.nl/csddd-datahub/>

⁵²European Commission, "Administrative Burden — Rationalisation of Reporting Requirements," Call for Evidence, Initiative 13990, Have Your Say portal, 2023, https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13990-Administrative-burden-rationalisation-of-reporting-requirements_en.

When it came to H2 especially, that connects specific interests to the outcome, it was necessary to have clear evidence on the role of each stakeholder in the whole dismantling process.

To avoid data saturation, that is when additional data bring no new information (Bowen, 2009), only documents produced in the period of time that goes from February 2022 (First Commission’s Proposal) to February 2026 (Adoption of the new Directive) were selected. There are additional documents mentioning the CSDDD before and after this time span, however they do not bring significant data for the purpose of this research. Moreover, to facilitate the analysis, documents were catalogued according to three distinct phases: Phase 1, or Pre-Directive Phase, covers the period before the entry into force of the directive in July 2024 (included). Phase 2, or Implementing Phase, is the period between the approval of the legal text and the release of the Omnibus package by the Commission in 2025. Phase 3, or Simplification Phase, covers the period between the Omnibus package (included) and the adoption of Directive 2026/470 (Figure 1).



3.3 Coding Procedure

Codebook Structure

Descriptive Coding

The first part of the analysis was based on the creation of a codebook via Microsoft Excel of 65 documents of the total corpus (the 2022 Commission Proposal, Directive 2024/1760, the Omnibus I proposal COM(2025) 81, and Directive 2026/470, were coded separately in the CSDDD Tracker). This method allowed for a structured and repeatable extraction of information when dealing with qualitative sources.

To create the codebook in a table on Microsoft Excel, for each document three different blocks were specified, each with a different aim.

The first block served to identify each document through 12 columns: Document type (legislative, institutional, report, media), Source, Official Title, Date, Issuing Body (specific institutional name), Actor (Commission, Council, Parliament, State, Civil Society, Media, Other), Country involved (EU, Italy, France, Germany, Other),

Phase (Phase 1, Phase 2, Phase 3), Commission's Mandate, Political Affiliation, Codability Assessment (High, Medium, Low), Link to the document.

The second block was specifically dedicated to H1, and it included 4 additional columns: Stated Priority (Sustainability, Competitiveness, Other), Commission's Role (Initiator, dismantler, mediator), Majority Driven Shift (Before or After the change in mandate), Relevant Quote.

The third block explored H2 through 6 columns: Position on CSDDD (pro, anti, neutral), Type of delegitimation (Argumentative, Structural, Behavioural, None), Main argument (Competitiveness/Simplification, Sustainability, Other), Type of Dismantling (weakening, Strengthening, Neutral), Supporting Evidence (Strong, Weak), Relevant Quote.

One row equaled one document, and the vocabulary used to identify each category was standardized to the maximum possible level to allow replicability.

To avoid ambiguous values, very distinct options were created, at the cost of not having a more precise analysis, which, however, was not found necessary in this case. When it comes to the third block, for example, the Main Argument column can only be filled with Sustainability, Competitiveness/Simplification, or Other; Administrative Burden or SME protection could have also been included as additional options, nevertheless these justifications have always been used in relation to the Competitiveness rationale, and therefore fall into the same category for the scope of this research.

However, if ambiguity was still arising, the document was flagged as low level in the codability column.

When it came to coding actors' position, Pro meant supporting the CSDDD, whereas Anti meant supporting dismantling. This clarification is essential since technically actors supporting dismantling were also supporting the new Omnibus package.

Another coding rule applied was that in case of the presence of multiple positions within a document, a new row was created for each position of the document (this is why despite the coded documents being 65, the coded rows ended up being 72).

The CSDDD Tracker

An additional layer of coding was used to analyze the actual text content of the Directive.

This new Excel table, the 'CSDDD Tracker', aimed at analyzing in depth the variations of the CSDDD's actual content to see which areas had mostly been affected by dismantling. To do so, four versions of the Directive (2022 Commission Proposal, Directive 2024/1760, Omnibus I proposal COM(2025) 81, and Directive 2026/470) were taken into account, and catalogued into 12 columns: scope thresholds (separated between employees and turnover), financial sector inclusion, climate transition plan obligation, civil liability regime, termination of business relationship as a last resort, monitoring and reporting frequency, chain-of-activities

scope (Tier restriction), victim representation, penalty structure, application timeline, and stakeholder definition and engagement.

For each of these provisions the tracker took into account: the Direction of Change (weakened, strengthened, unchanged), the Stage of the Legislative Process at which the provision was mostly weakened (Commission proposal, co-legislative amendment), the Dimension Affected (scope, coverage, policy intensity), Severity (substantially weakened, softened, removed), and any Supporting Evidence used by authors to prove each point (Yes, Weak, No).

This additional tool was added to fully highlight where and which interests have been successfully implemented. The empirical context and findings sections connect each actor to their interest, also explaining why specific categories, such as the inclusion of the financial sector, have been added to the coding.

Axial Coding

Once all documents had been catalogued in the codebook and all the relevant categories had been highlighted, the second coding phase was axial coding. This process consisted of aligning and connecting related themes to each other (Williams & Moser, 2019), in order to prepare data for the Process tracing phase.⁵³

To conduct axial coding, the two hypotheses were taken separately:

For H1, the Mandate Period was cross-connected with the Commission Role and Stated Priority, to verify if the Commission's configuration also determined its priorities in relation to the CSDDD (Table 4).

For H2, Phase was linked with the Position on the CSDDD (Table 5) to see if and how actor positions shifted over phases; Actor was linked with Position on the CSDDD (Table 6) to verify which actor had an Anti, Pro, and Neutral position, and if the same actor shifted position; Main Argument was linked with Supporting Evidence, across the whole corpus (Table 7), but also restricted to rows coded with argumentative delegitimation (Table 8); and finally Delegitimation Type was linked with Phase (Table 9), to see if argumentative delegitimation increased over phase.

In the CSDDD Tracker the Dimension was linked with the Stage of the Legislative Process of the Major Weakening to connect countries to a specific kind of dismantling and to find out which country took out the most scope of the directive and which the most Intensity.

Then the Stage of the Legislative Process of the Major Weakening was linked with the Severity (Table 10), in this case to weigh which country took out the most in terms of quantity.

The aim of this passage was not to provide causal justification, but rather to prepare for that process by finding patterns among separated documents.

3.4 Process Tracing and Identification Strategy

⁵³Michael Williams and Tami Moser, "The Art of Coding and Thematic Exploration in Qualitative Research," *International Management Review* 15, no. 1 (2019): 45–55.

Once established what each document said for each selected category through descriptive coding, and how these coded categories interacted through a pattern through axial coding, the last step was to determine whether these patterns were causally provable.

In concrete terms, the outcome under study is the dismantling of the CSDDD, and to identify the causal mechanisms that have led to it, two hypotheses were formulated (H1 and H2).

The original outcome-oriented process does not require the suggestion of what could be the possible causal mechanisms that led to the outcome, however, in this study the hypotheses were formulated to facilitate the search for the fingerprints of the mechanisms.

Additionally, it is important to specify that H1 and H2 are not rivals to each other, but they are rather two fundamental aspects of the same mechanism: how the competitiveness rationale was framed to convert individual interests into the Policy Change.

Finally, following Beach and Pedersen's logic, evidence should be assessed through two dimensions: certain, if the mechanism is present then it must have produced this evidence, and unique, if it could only have been produced by the mechanism (no other rival explanation could have produced it). This rule was used to verify each evidence.⁵⁴

Causal Chain for H1

H1: The 2024 political majority shift drove a change in Commission priorities. The new Commission, acting as a policy broker between a more conservative Parliament and the Council, translated these new priorities into the Omnibus, producing the dismantling of the CSDDD.

This causal chain is composed of four phases listed in Table 2.

Phase	Description	How to Test Evidence
1	There was a shift in political majority within the Parliament between 2019 and 2024 elections.	Compare EP electoral results and corresponding College of Commissioners composition.
2	The new Commission, approved by the Parliament, reframed its stated priority from Sustainability to Competitiveness/Simplification.	Find out how the Commission framed the new Omnibus and verify priorities through the

⁵⁴Beach and Pedersen, *Process-Tracing Methods*, 155–158, 281–288.

		codebook.
3	The Commission acted as a broker of the dismantling, shifting from entrepreneur to dismantler.	Verify a change in position towards opposing Member States from the Commission. Verify through the CSDDD tracker to which actor were the deepest cuts attributed to.
4	The outcome of the previous steps was a decrease in scope and intensity of the CSDDD.	Verify in the CSDDD tracker.

Table 2

Causal Chain for H2

H2: The dismantling was legitimised through an argumentative delegitimation strategy centred on the competitiveness rationale, deployed by FR, DE, and IT and institutionalised through the Commission's Omnibus framing.

This causal chain is composed of five phases listed in Table 3.

Phase	Description	How to Test Evidence
1	Lobbying played a key role in translating private interests into the CSDDD dismantling.	EIRIS Foundation reports, Call for Evidence submissions, section 4.3.
2	France, Italy, and Germany formed a driver coalition with consistent opposition to the Directive in pre-vote negotiation records.	Use Council records, member state statements, and CSDDD Tracker.
3	French, Italian, and German actors systematically invoked competitiveness as a CSDDD deterrent.	Verify in MEP plenary session quotes, Member States Council Statements.
4	The Competitiveness justification was deployed without concrete supporting evidence. This is what could distinguish a legitimate concern from delegitimation.	Verify Evidence Provided in the codebook.

5	The previous steps led to the Commission's Omnibus proposal and to Directive 2026/470.	
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Table 3

4. Empirical Context

This section aims at providing key context to better understand and frame the findings of the analysis.

4.1 The CSDDD's Legislative Process: From Ambitious to Empty

The Commission's 2022 CSDDD proposal contained several ambitious provisions, however four of them should be highlighted for the purpose of this study: First, the scope of the Directive (Art. 2) included EU companies and non-EU companies operating in the Internal Market, with more than 500 employees and a net worldwide turnover of more than EUR 150 million. And in case of companies taking at least 50% of their net turnover from textile, food and agriculture or mineral products sectors, the scope was extended to companies with more than 250 employees and a net worldwide turnover of EUR 40 million.

The second key aspect was that the financial sector was included in the Directive and financial undertakings providing loans, credit and other financial activities were required to 'identify the adverse impacts only at the inception of the contract,' and then mitigate, end, or prevent them.

Third, under Article 15 of the proposal, companies should have developed a transition plan to respect the criteria and objectives set out by the 2015 Paris Agreement, with a monitoring system renewed each year.

Last, in case of breaches of the Directive by a company, Member States should have been responsible to verify their liability for damages, relying nonetheless, on an EU-wide harmonised liability regime (Art. 22).⁵⁵

In December 2023, after a trilogue procedure, a provisional agreement was reached between the Council and the Parliament, and in July 2024 the CSDDD entered into force. The approved Directive had reduced the scope to EU companies and non-EU companies operating in the Internal Market, with more than 1000 employees and a net worldwide turnover of EUR 450 million (Art.2). Article 8 required all companies falling under the scope of article 3 to 'identify and assess actual and potential adverse impact', and Article 10(6) and 11(7) to terminate a business relationship as a last resort.

Financial Undertakings were completely excluded from the Directive and never reintroduced in the following legislative versions, however, Article 36 included a review clause leaving the possibility to change the situation open.

Articles 15 and 22 of the Commission's proposal were kept unchanged and shifted to namely Articles 22 and 29 of the CSDDD.⁵⁶

⁵⁵European Commission, *Proposal for a Directive on Corporate Sustainability Due Diligence and Amending Directive (EU) 2019/1937*, COM(2022) 71 final, Brussels, 23 February 2022.

⁵⁶Directive (EU) 2024/1760, OJ L, 2024/1760, 5.7.2024.

Seven months after the entry into force of the CSDDD, on February 26th 2025, the Commission published the Omnibus on Simplification challenging the Directive before it had even the chance to fully be enforced (the enforcement deadline was set to 2026).

In the Omnibus proposal the scope remained unchanged, nevertheless, Article 4(4) amended Article 8 by restricting due diligence only to direct business partners (Tier 1) unless there was a ‘plausible information’ of harm.

Additionally, the duty to terminate a business relationship as a last resort was completely removed (Art. 4(5)(6)).

Article 29 was amended deleting the EU-wide harmonization regime, and making liability solely stand on national law. (Art.4 (12)).

Article 15 was amended by increasing the monitoring interval from 1 year to 5 years.

The Omnibus proposal led to the approval of a time-frame directive and a content directive:

Approved in April 2025, Directive 2025/794 mainly postponed the implementation deadlines of the CSDDD by one year.

Approved in February 2026, Directive 2026/470 officially amended the CSDDD. Article 4 reduced the scope to companies with more than 5000 employees and a worldwide net turnover of more than EUR 1.5 billion (Art.4(2)).

The Tier 1 limit of the Omnibus proposal did not survive, unless the harm is as severe across several areas. In this case the company may prioritize areas involving direct business partners (Art.8(2)).

Article 36’s financial sector review clause was completely removed (Art. 4(21)).

The duty to terminate a business relationship as a last resort was officially removed and left as a voluntary option (Art.4 (8)(9)).

The climate transition plan of Article 22 was completely removed (Art.4(16)).

The monitoring interval was confirmed at 5 years (Art. 4(11)), and the amendment of Article 29 in the Omnibus proposal was likewise confirmed.

4.2 A Well-founded Dismantling?

This new version of the Directive has been strongly criticised by several actors: Nele Meyer, Director of the European Coalition for Corporate Justice, has defined it as a ‘full-scale deregulation designed to dismantle corporate accountability and abandon the EU’s Green Deal commitments’, since the majority of companies have been excluded from the scope of the directive, but also because the requirement for companies to implement an effective climate transition plan has been removed.⁵⁷ This last requirement was a fundamental

⁵⁷European Coalition for Corporate Justice (ECCJ), "Statement against Omnibus," Brussels, February 24, 2025, <https://corporatejustice.org/wp-content/uploads/2025/02/ECCJ-Statement-against-Omnibus-Feb24.pdf>.

pillar to make the mandatory reporting objective of the directive survive, keeping companies accountable for their sustainability impact and avoiding greenwashing tactics.

Moreover, in May 2025, a group of 90 European economists released a joint statement against the new Commission proposal.⁵⁸ In this document, they condemn the negligence of social and environmental costs along global supply chains, in favor of the falsely proclaimed protection of competitiveness.

These experts exonerate the CSDDD from the causes of the hindered competitiveness at the EU level, linking it instead to other systemic political and economic factors such as the energy price crisis related to the 2022 Russia's invasion of Ukraine; the decreased purchasing power of European citizens, caused by the lack of effective redistribution policies, and the consequent reduced domestic demand; and the lack of investments in public infrastructure, services, and in green-energy Research and Development (R&D).

Additionally, Andreas Rasche, professor and associate dean at Copenhagen Business School, highlighted that 'Empirically speaking, there is little evidence for the link between reduced reporting costs and higher competitiveness'. Moreover, to have concrete data and evidence on the effects of the CSDDD, there would have been a need to analyse the long-run effects of the Directive, which will now be impossible.⁵⁹

4.3 Behind the CSDDD's Dismantling: National Interests

Since the first Commission's Proposal, the CSDDD has faced challenging opposition. Three countries in particular led the movement supporting the watering down of the directive: France, Germany, and Italy.

From the French side, the skepticism towards the CSDDD revolved around including financial actors in the CSDDD, mainly due to the strong opposition of French Banks against the Directive.⁶⁰ If this sector had been included, the environmental and human rights impacts of financial investments would have been assessed, and if due diligence is applied to what can fuel these kinds of violations, in other words, investments, then it becomes an even more effective ex-ante measure. This mechanism would have also pressured undertakings to enforce a due diligence that followed EU guidelines to avoid the potential loss of key funding.⁶¹ If due diligence guidelines on financial institutions remain very general and wide, as the OECD and UNGP ones, it becomes much more difficult to define what due diligence itself is, and, what is more relevant, to legally bind actors belonging to this sector.⁶²

⁵⁸"Economists' Statement, Beyond Short-Term Profits: Why the EU Must Defend the Corporate Sustainability Due Diligence Directive and the Green Deal," open letter signed by 90 European economists, hosted by the European Coalition for Corporate Justice (ECCJ), Brussels, May 19, 2025,

<https://corporatejustice.org/wp-content/uploads/2025/05/EN-Economists-Statement-with-signatories-19-May-2025.pdf>.

⁵⁹Wester van Gaal, "How the EU Distorts Data to Justify Green Deregulation," *EUobserver*, March 3, 2025,

<https://euobserver.com/green-economy/ar768ab3e5>.

⁶⁰"Philippa Nuttall, "French Banks Lead Opposition to Finance Sector's Inclusion in EU CSDDD," *Sustainable Views*, November 23, 2023, republished by Business & Human Rights Resource Centre,

<https://www.business-humanrights.org/en/latest-news/french-banks-lead-opposition-to-finance-sectors-inclusion-in-eu-csddd/>.

⁶¹EIRIS Foundation, *Financial Sector Lobbying of the EU Corporate Sustainability Due Diligence Directive*, November 2024.

⁶²Robert McCorquodale, Lise Smit, Stuart Neely, and Robin Brooks, "Human Rights Due Diligence in Law and Practice: Good Practices and Challenges for Business Enterprises," *Business and Human Rights Journal* 2, no. 2 (2017): 198.

Additionally, French banks have already proven to struggle with sustainable investments. For instance, in 2023, three French NGOs, Les Amis de la Terre France, Notre Affaire à Tous, and Oxfam France, have sued BNP Paribas for not acting against fossil fuel investments.⁶³

France, however, was not the only opponent to the directive; former German finance minister Christian Lindner was also in strong opposition to the plan, backing German businesses' concerns. According to the politician and his party, the Free Democratic Party (FDP), the initial CSDDD plan put too many burdens on companies compared to the pre-existing German Supply Chain Due Diligence Act.⁶⁴ This party in particular has created a very strong movement against the CSDDD, with figures like Buschmann, the German minister of justice, promoting a strong campaign against the directive.⁶⁵ These stances led the German government to abstain in February 2024 when voting for the CSDDD in the Council, seriously threatening the success of the Directive.⁶⁶ In the past, German companies have also been involved in cases of poor due diligence implementation; a BBC journalistic inquiry revealed the involvement of a Turkish company, Hazar Tekstil, with child labor from Syrian refugee camps. The Turkish firm has proven to have sold several garment pieces also to the German company Intersport Deutschland⁶⁷. The same undertaking is involved with the production of goods in Pakistan, Indonesia, and, finally, the country where the Rana Plaza accident occurred: Bangladesh.

Moreover, Confindustria, Italy's largest business association, supported by the French association MEDEF and the German ones BDI and BDA, has urged the EU to prioritize competitiveness and growth instead of aggressive regulation that especially threatens SMEs.⁶⁸ Confindustria has specifically asked the Government to follow the German example and abstain from the vote, allowing for new negotiations that could have watered down the excessive burdens of the directive (it should be noted that SMEs are not directly affected by the directive, and, as the Commission itself has declared, the Directive includes several protection mechanisms for SMEs. For instance, large companies will have to provide proportionate support and invest in their value chain to help SMEs comply with the requirements.)⁶⁹

⁶³Les Amis de la Terre France, Notre Affaire à Tous, and Oxfam France. "L'Affaire BNP revient : nous attaquons officiellement BNP en justice !" *L'Affaire BNP Paribas*, February 23, 2023.

<https://affaire-bnp.fr/laffaire-bnp-revient-nous-attaquons-officiellement-bnp-en-justice/>.

⁶⁴"EU Supply Chain Law Threatens to Fail Because of Germany." *Tagesschau* (ARD), February 1, 2024.

<https://www.tagesschau.de/wirtschaft/lieferkettengesetz-eu-deutschland-102.html>.

⁶⁵ European Coalition for Corporate Justice (ECCJ). "The CSDDD Is at a Make-or-Break Moment: From Fake News to Businesses Support." *ECCJ*, February 7, 2024.

<https://corporatejustice.org/news/the-csddd-is-at-a-make-or-break-moment-from-fake-news-to-businesses-support/>.

⁶⁶McGowan, Jon. "In Final Push, Vote on Reduced EU Corporate Sustainability Due Diligence Law Set for March 8." *Forbes*, March 7, 2024.

<https://www.forbes.com/sites/jonmcgowan/2024/03/07/in-final-push-vote-on-reduced-eu-corporate-sustainability-due-diligence-law-set-for-march-8/>.

⁶⁷"Leading German Sports Retailer Linked to Rights Abuses Overseas, as German Government Looks Set to Kill EU Ethical Supply Chain Law." *EarthSight*, February 6, 2024. <https://www.earthsight.org.uk/news/Germany-CSDDD>.

⁶⁸ Sergio Giraldo, "Perché Confindustria critica la direttiva Ue sulla sostenibilità delle aziende" [Why Confindustria Criticizes the EU Directive on Corporate Sustainability], *Startmag*, January 15, 2024, <https://www.startmag.it/economia/direttiva-csddd-impatto-ue/>.

⁶⁹ European Commission, *Commission Staff Working Document accompanying the Omnibus I proposals*, Brussels, 26 February 2025.

Italian companies have also been involved in several cases regarding a lack of sustainability: in August 2025, the Armani Group was fined EUR 3.5 million by the Italian Competition Authority (AGCM) for inadequate working conditions in factories situated in the area of Milan.⁷⁰

5. Findings

5.1 Patterns in the Coded Corpus

The first observation that emerged from the codebook is that no formal document was coded as belonging to Phase 2. The lack of official documents in the phase between the CSDDD's entry into force, and the Commission's Omnibus proposal for simplification that led to its dismantling, shows that no key evaluation, impact assessment, or review, specifically focused on the CSDDD, were produced. The absence of these documents is much more telling than their presence would have been, since the main rival explanation to the majority shift would have been the presence of evidence on implementation issues or on demonstrated negative consequences. The absence of it, however, does not confirm the hypothesis; it just leaves the possibility to confirm it open.

Moreover, in that interval, other key documents, not included in the corpus, were produced, such as Von der Leyen's political guidelines (July 2024)⁷¹, the Draghi Report of September 2024⁷², the Budapest Declaration (November 2024)⁷³, and the 2025 Commission's Work programme.⁷⁴ These documents have all been cited as a justification for dismantling in the 2025 Omnibus Package, but also by other institutional documents, such as in the Council Declaration of March 2025⁷⁵, showing that the case against the Directive was being assembled not through a case-specific assessment, but rather through a generalised discourse on competitiveness.

This is exactly why Phase 2 needed to exist as a distinct category: a simple before/after CSDDD division would have hidden the architecture of the dismantling.

The main results emerged through Axial Coding:

Firstly, in A1 (Mandate Period x Commission's Stated Priority) (Table 4), what emerged in the 5 Commission-authored documents of the corpus, was that the document released in the first Commission's mandate was enhancing sustainability, whereas the other four, produced during the following Commission's mandate were promoting Competitiveness/Simplification.

⁷⁰ Autorità Garante della Concorrenza e del Mercato (AGCM), "Sanzione di 3,5 milioni di euro alle società Giorgio Armani S.p.A. e G.A. Operations S.p.A. per pratica commerciale scorretta," press release, Proceeding PS12793, August 1, 2025, <https://www.agcm.it/media/comunicati-stampa/2025/8/PS12793>.

⁷¹ Ursula von der Leyen, *Europe's Choice: Political Guidelines for the Next European Commission 2024–2029* (Brussels: European Commission, 18 July 2024), https://commission.europa.eu/document/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en.

⁷² Mario Draghi, *The Future of European Competitiveness*, report to the European Commission, Brussels, September 2024, https://commission.europa.eu/topics/competitiveness/draghi-report_en.

⁷³ European Council, "Budapest Declaration on the New European Competitiveness Deal," informal meeting of the Heads of State or Government, Budapest, 8 November 2024, <https://www.consilium.europa.eu/en/press/press-releases/2024/11/08/the-budapest-declaration/>.

⁷⁴ European Commission, *Commission Work Programme 2025, Moving Forward Together: A Bolder, Simpler, Faster Union*, COM(2025) 45 final, Strasbourg, 11 February 2025.

⁷⁵ Council of the European Union, "Mandate for Negotiations with the European Parliament ('stop-the-clock' proposal)," ST 7275/25, Brussels, 24 March 2025.

A1: Mandate Period × Commission's Stated Priority

Mandate period	Documents (n)	Stated priority
Before (Phase 1)	1	Sustainability
After (Phase 3)	4	Competitiveness/Simplification
Total	5	—

Table 4

Secondly, in A2 (Phase x Position on the CSDDD) (Table 5), 14 documents were found to be Pro Directive against 9 Anti Directive and 5 Neutral. The situation reversed in Phase 3, with 4 Pro and 25 Anti, and 15 neutral.

A2: Position on the CSDDD × Phase

Position	Phase 1	Phase 2	Phase 3	Total
Pro	14	0	4	18
Neutral	5	0	15	20
Anti	9	0	25	34
Total	28	0	44	72

Table 5

Coming to the Actors breakdown (A3, Table 6), the Parliament proved to be the only actor with a consistent number of Pro positions (14 Pro) whereas the Council emerged as the one with the most anti-directive documents in absolute terms (11 Anti).

A3: Actor x Position on the CSDDD

Actor	Pro	Neutral	Anti	Total
Commission	1	0	4	5
Council	1	6	11	18
Parliament	14	7	11	32
State	2	4	8	14
Other	0	2	0	2

Civil society	0	1	0	1
Total	18	20	34	72

Table 6

What emerged in A4 (Main Argument used by actors x Supporting Evidence to the argument) (Table 7) is that the Competitiveness justification was the most used (45 times of 72 rows), but it also had a majority of weak supporting evidence (27 of 45). However, when taking into account only documents performing Argumentative Delegitimation (Table 8), what emerged was that: first, the only argument used was Competitiveness (22 of 22), and second, the majority of weak evidence significantly increased (19 of 22). The decision to exclude legislative and procedural text from table A4.1 was related to the fact that their Strong reliability depends more on the reliability of the document, rather than the strength of an argument.

A4: Main Argument x Supporting Evidence

Main argument	Strong	Weak	Total
Competitiveness/Simplification	18	27	45
Sustainability	12	7	19
Other	5	3	8
Total	35	37	72

Table 7

A4.1: Main Argument x Supporting Evidence x Argumentative-Delegitimation

Main argument	Strong	Weak	Total
Competitiveness/Simplification	3	19	22
Sustainability	0	0	0
Other	0	0	0
Total	3	19	22

Table 8

When it came to A4.2 (Delegitimation type x Phase) (Table 9) the majority of documents did not include any kind of delegitimation (48 of 72). Nevertheless, when they did include it, it was mainly Argumentative (22 of 24). Additionally, Argumentative delegitimation intensified across phases (from 6 rows in Phase 1 to 16 in Phase 3).

A4.2: Delegitimation Type × Phase

Delegitimation type	Phase 1	Phase 2	Phase 3	Total
Argumentative	6	0	16	22
Structural	1	0	0	1
Behavioural	0	0	1	1
None	21	0	27	48
Total	28	0	44	72

Table 9

Finally, what emerged from the CSDDD Tracker's Axial Coding (Table 10) was that there was a majority of severe cuts made by the Commission (9 out of the 12 tracked provisions were weakened more by the Commission's initiative). The Commission introduced the complete removal of four provisions: the financial sector inclusion review clause, civil liability, the duty to terminate a business relationship as a last resort, and a system of victim representation. The same institution also substantially weakened the monitoring interval, the penalty regime, and the application timeline; and softened the stakeholder definition and engagement.

The Parliament and Council's approved version removed the mandatory climate transition plan, and substantially weakened the number of employees and the minimum net worldwide turnover.

What emerged when it came to the 'chain-of-activities depth' provision, was that the Commission introduced the major weakening in the Omnibus, however, the co-legislators partially reversed it in the approved version (the Tier-1 cap survived only in case of ambiguous situations, as explained in section 4.1). This was the only case among the whole Tracker.

A5 Dimension × Severity × Stage of Major Weakening, by Provision (CSDDD Tracker)

Provision	Dimension	Severity	Stage of Major Weakening
P1.Scope: number of employees	Scope/coverage	Substantially weakened	Co-legislative
P2.Scope: net worldwide turnover	Scope/coverage	Substantially weakened	Co-legislative
P3.Financial sector (inclusion)	Scope/coverage	Removed	Commission (Omnibus) → Review-clause removal
P4.Climate transition plan	Policy intensity	Removed	Co-legislative

P5.Civil liability	Both	Removed	Commission
P6.Termination of business relationship (last resort)	Policy intensity	Removed	Commission
P7.Monitoring / re-assessment frequency	Policy intensity	Substantially weakened	Commission
P8.Chain-of-activities depth ('tier 1')	Scope/coverage	Softened	Commission proposed cap (Omnibus) → Partially reversed by Co-legislators
P9.Victim representation	Policy intensity	Removed	Commission
P10.Penalties	Policy intensity	Substantially weakened	Commission
P11.Application timeline	Policy intensity	Substantially weakened	Commission
P12.Stakeholder definition & engagement	Policy intensity	Softened	Commission

Table 10

5.2 Testing H1: Causal Chain

This section explores the causal chain described in table 2.

Step 1

According to step 1, ‘there was a shift in political majority within the Parliament between the 2019 and 2024 elections.’

This first step is the only one verifiable mainly outside the codebook, since it relies on the change in Parliament’s composition. In the 2024 parliamentary elections, centre-right groups (EPP, ECR) gained seats compared to 2020 (post-Brexit composition). Additionally, even if the right-wing group ID dissolved, two new right-wing groups emerged taking many of ID’s ex representatives (Pfe, ESN). Overall, right-wing and nationalist groups increased their seats from 118 of 703 (16.79%) seats in the previous mandate, to 187 of 720 (25.97%) in the second mandate.

Additionally, the centre-right group EPP confirmed its position as the largest group, increasing from 179 to 188 seats (from 25.46% to 26.11%).

On the other side, left-wing groups (S&D, the Left, Greens/EFA) declined from 245 to 235 seats (from 34.85% to 32.64%).

Even if the centre still holds the majority of seats within the Parliament, the political orientation shifted towards the right in 2024 compared to 2020.⁷⁶

This change was followed by a variation in political orientation within the College of Commissioners: Centre right strengthened with 15 Commissioners belonging to the EPP in 2024 compared to 10 in 2020, whereas S&D and Renew lost 1 place each (5 Commissioners for S&D and 4 for Renew).⁷⁷

As a consequence, the first step is confirmed and therefore H1 testing can continue.

Step 2

According to step 2, 'the new Commission, approved by the Parliament, reframed its stated priority from Sustainability to Competitiveness/Simplification.'

In the only document produced by the Commission in Phase 1, 'Executive Summary of the Impact Assessment Report accompanying the CSDDD proposal',⁷⁸ the stated priority was coded as sustainability, since in the document the Commission pushed for the CSDDD to use the single market as a tool to amplify the transition towards a sustainable economy. Whereas all four documents produced by the Commission in Phase 3, were coded as stating competitiveness as a priority (As shown in Table 4).

Outside of the codebook, what emerged by comparing the political guidelines of the 2019-2024 Commission⁷⁹ and of the 2024-2029 Commission⁸⁰ is that in the former ones, the first chapter is focused on the European Green Deal and a sustainable transition, whereas in the latter the first chapter is focused mainly on competitiveness and simplification, while sustainability takes a very limited space in the document.

Finally, the 2025 Omnibus I package formalised the Commission's focus on simplification as a means to boost competitiveness.

All this evidence confirms step 2, therefore, step 3 can be explored.

⁷⁶European Parliament, "Comparative Tool," 2024 European Election Results,

<https://results.elections.europa.eu/en/tools/comparative-tool/>.

⁷⁷ Institute of International and European Affairs (IIEA), "The European Commission 2024–2029" (infographic), 2024,

https://www.iiea.com/images/uploads/resources/Commissioners_infographic_v5.pdf.

⁷⁸ European Commission. *Commission Staff Working Document: Executive Summary of the Impact Assessment Report Accompanying the Document Proposal for a Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence and Amending Directive (EU) 2019/1937*. SWD(2022) 43 final. Brussels, February 23, 2022.

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52022SC0043>.

⁷⁹Von der Leyen, *Political Guidelines for the Next European Commission 2019–2024*, 16 July 2019.

⁸⁰Ursula von der Leyen, *Europe's Choice: Political Guidelines for the Next European Commission 2024–2029* (Brussels: European Commission, 18 July 2024), https://commission.europa.eu/document/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en.

Step 3

According to step 3, ‘ The Commission acted as a broker of the dismantling, shifting from entrepreneur to dismantler.’

The 2022 proposal was the result of an impact assessment⁸¹ which led the Commission to present the CSDDD as an evidence-based directive designed to push for sustainable development through the internal market. The Omnibus, on the other hand, was not the consequence of a CSDDD impact assessment. This asymmetry also emerges in the codebook, where the only document produced by the Commission coded with strong supporting evidence is also the only document coded as claiming a sustainability priority.

Even in the interaction with the directive’s opponents, a change in behaviour emerged: in the ‘Commission reply to the Opinion of the French Senate on the Omnibus proposal’ of September 2025, the Commission agrees with the call of the French Senate for a CSDDD simplification to boost competitiveness. The same institution that had pushed for a CSDDD in its previous mandate, started supporting the position of the CSDDD opponents in the following one.

A key aspect needs to be highlighted: by analysing the CSDDD Tracker (Table 10), what emerged is that the deepest cuts in terms of scope and intensity in Bauer and Knill’s sense⁸² (such as the removal of civil liability, of the duty to terminate a business relationship as a last resort, of victim representation, and of the financial sector’s review clause) were introduced by the Commission, whereas the co-legislators were responsible for two substantially weakened provisions (the number of employees and the net-worldwide-turnover threshold), and one removed provision (the mandatory climate transition plan). This evidence showed how the Commission shifted from initiating a directive pushing for more harmonization and consequently more EU integration, to actively brokering the dismantling of that same directive. Nevertheless, the Commission should not be perceived as the main dismantling actor, as the partial reversal on the chain-of-activities depth, shown in section 5.1, demonstrates that the co-legislators had the possibility to reverse the Commission’s weakenings, but decided to confirm or harshen the majority of them. The possibility to reverse the Commission’s proposal was also proved by the 2022-2024 negotiations. The first CSDDD Commission proposal was in fact significantly weakened by co-legislator, demonstrating that they were able and willing to concretely alter it. This relative inaction on the Omnibus proposal, should then be perceived as a deliberate choice to confirm the Commission’s cuts.

Step 4

Step 4 claimed that ‘the outcome of the previous steps was a decrease in scope and intensity of the CSDDD.’

⁸¹European Commission, *Executive Summary of the Impact Assessment Report*, SWD(2022) 43 final.

⁸² Bauer et al., *Dismantling Public Policy*, 12.

According to the CSDDD Tracker, all the 12 coded criteria introduced in section 3.3 were weakened from the 2022 proposal to Directive 2026/470.

However, the degree of weakening varied significantly: the financial sector's review clause, the mandatory climate transition plan, the harmonised civil liability system, the duty to terminate a business relationship as a last resort, and the EU system for victim representation were removed from the EU framework; the scope, the monitoring interval, the penalty regime, and the application timeline were substantially weakened; the definition of stakeholders and the depth of chain-of-activities monitoring were softened.

What was fundamental for the purpose of this step was to see if between Phase 1 and Phase 3, so when the change in majority occurred, there was a significant change. In other words, not just whether the Directive was weakened, but when. And by looking at the Tracker, what emerged was that, even if the CSDDD was weakened in Phase 1 between the 2022 Commission's proposal and the 2024 final version, the real decrease in scope and intensity occurred in Phase 3, initiated by the Omnibus and finalized by Directive 2026/470.

All four steps have been verified, therefore H1 logic is confirmed as follows: a change in political majority that occurred in June 2024 led to a change in priorities, also within the Commission, which initiated a rollback of the same Directive the institution had proposed three years before without an impact assessment, leading to an even more intensified dismantling which the Parliament and the Council then confirmed and deepened through co-decision.

5.3 Testing H2: Causal Chain

This section explores the causal chain described in table 3.

Step 1

According to step 1, 'lobbying played a key role in translating private interests into the CSDDD dismantling'. Section 4.3 introduced how private entities played a key role in influencing the national positions of Germany, Italy, and France towards the directive.

However additional information has been provided by supplementary evidence, two of which have been released by the EIRIS Foundation: namely the report on the financial sector's CSDDD lobbying and the one on the lobbying role in shaping EU's sustainability Omnibus proposal.

What emerges from the first source is that trade associations were the most vocal in putting pressure against the directive, especially the French 'Fédération Bancaire Française', whereas single companies proved to be more in favour of the directive. Additionally, France and Italy were among the most likely States to have driven the Council position towards removing downstream financial activities from the CSDDD, along with Spain, Bulgaria, and Slovakia. Moreover, the analysis highlights the lack of transparency in the lobbying process, which would be fundamental since lobbying, especially from trade associations, played a key role in shaping the CSDDD.⁸³

⁸³EIRIS Foundation, *Financial Sector Lobbying of the EU Corporate Sustainability Due Diligence Directive*, November 2024.

The second report shows how industries from different sectors approached the Commission's Omnibus proposal, and what emerges is that Food products and apparel companies were the most supportive ones, however, when it came to trade associations representing these same companies the opposition to the directive was found to be very strong.

When it comes to the Energy, Oil and Gas sector, the trend is similar, and once again the opposition mainly comes from trade associations.

The most supportive companies were found to be the German ones, there are however some clarifications to make: first it was mainly SMEs which are not the main addressees of the Directive. Second, their level of engagement was very low, especially compared to the one of German trade associations like BDI and BDA (which had the opposite position towards the directive).⁸⁴

Additionally, the Corporate Europe Observatory, along with other NGOs, filed a complaint to the President of the European Parliament Roberta Metsola regarding a potential conflict of interests of the German MEP Angelika Niebler (member of the EPP group) with the CSDDD. The issue would arise due to Niebler's membership of the Board of Trustees of the TÜV SÜD Foundation (which is active in Sustainability and due diligence law) and her side-job at the Munich office of the law firm Gibson, Dunn, & Crutcher (whose clients were involved with the CSDDD scope). No response regarding a possible investigation has been provided by the Parliament to this day.⁸⁵

The private demands have been also collected in the database of the European Commission's call for evidence on the rationalisation of reporting requirements, opened from October to December 2023 after von der Leyen had announced the willingness to reduce reporting burdens by 25%.⁸⁶ Some of the submissions revolved around the CSDDD, more precisely, actors from Germany, Italy, and France submitted 24 contributions. While claiming to support the guiding principles of the CSDDD, all of them asked for either weakening or postponement. Three in particular stood out: first, the German Chamber of Industry and Commerce (DIHK) asked for postponing the Directive, and to limit its scope to direct suppliers.⁸⁷ Second, the Association of

⁸⁴EIRIS Foundation, "The Lobbying Effect: How Corporate Influence Shaped the EU's Sustainability Omnibus Proposal," Social LobbyMap, September 2025, <https://sociallobbymax.org/wp-content/uploads/2025/09/EIR03-Omnibus-Document-v2.pdf>.

⁸⁵Corporate Europe Observatory, "NGOs Submit Complaint about Risk of MEP's Conflicts of Interest," April 5, 2023, <https://corporateeurope.org/en/2023/03/complaint-mep-conflicts-interest>.

⁸⁶European Commission, "Administrative Burden, Rationalisation of Reporting Requirements," Call for Evidence, Initiative 13990, 2023.

⁸⁷Stiftung Familienunternehmen und Politik, "Verwaltungsaufwand , Straffung der Berichtspflichten: Konsultation der EU-Kommission" [Administrative Burden, Streamlining of Reporting Obligations: EU Commission Consultation], position paper by Moritz Hundhausen, November 2023, Ref. Ares(2023) 8080880.

German family enterprises asked for a Safe Harbour clause⁸⁸, the same condition that led to the German abstention in the May 2024 Council voting for the final text of the CSDDD (as will be explained in step 2).⁸⁹⁹⁰ Third, the French association MEDEF denounced a threat for companies raised by the growth of regulatory burdens, with ‘5422 new pages in five years’.

Despite the limited lobbying data available, section 4.3 and the EIRIS foundation reports clearly provide a trajectory that connects private interests to State positions, especially when it comes to the financial sector for France and Italy, and for trade associations in every involved area. Therefore, step 1 is confirmed.

Step 2

According to step 2, ‘France, Italy, and Germany formed a driver coalition with consistent opposition to the Directive in pre-vote negotiation records.’

A blocking coalition did not formally emerge from Council voting records. In fact, in both the vote for the adoption of the CSDDD of 24 May 2024, and the one for the adoption of the Omnibus of 24 February 2026, Italy and France voted in favour, and Germany abstained from the first and voted yes in the second. The only country that voted no in 2026 was the Czech Republic, pushing for more deregulation.⁹¹

Voting in the Council usually revolves around pre-vote consensus-building, and to really understand the role played by States in the opposition it was necessary to look at what had preceded the vote.⁹²

This pre-vote driving coalition clearly emerged in the corpus and supporting evidence:

First of all, in the first months of 2024 the Council preparatory body (Coreper) failed to reach a qualified majority to make the Directive pass, especially due to Italian,⁹³ French and German opposition.⁹⁴ As a consequence, the Qualified majority was reached at the cost of more concessions.⁹⁵

The codebook could explain Germany's evolution in detail. In November 2022 the State released a statement conditioning its approval of the Directive on the introduction of a clause protecting businesses from slight

⁸⁸ A clause protecting businesses from slight negligence when they held qualified certifications or followed voluntary industry initiatives.

⁸⁹ Council of the European Union, “General Approach, Statement by the German Delegation,” ST 15024/1/22 REV 1 ADD 1, Brussels, 30 November 2022.

⁹⁰ DIE FAMILIENUNTERNEHMER e.V., “Initiative der EU-Kommission zur Aufhebung und Straffung von Berichtspflichten” [EU Commission Initiative on the Abolition and Streamlining of Reporting Obligations], position paper, November 2023, Ref. Ares(2023) 8201939.

⁹¹ Voting Result, Directive of the European Parliament and of the Council amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting requirements and certain corporate sustainability due diligence requirements, Adoption of the Legislative Act,” ST 6660/26, Brussels, 24 February 2026.

⁹² HAYES-RENSHAW, F., VAN AKEN, W. and WALLACE, H. (2006), When and Why the EU Council of Ministers Votes Explicitly*. JCMS: Journal of Common Market Studies, 44: 161-194. <https://doi.org/10.1111/j.1468-5965.2006.00618.x>

⁹³ “EU Supply Chain Law Threatens to Fail Because of Germany,” *Tagesschau*, 1 February 2024.

⁹⁴ McGowan, “In Final Push, Vote on Reduced EU Corporate Sustainability Due Diligence Law Set for March 8,” *Forbes*, 7 March 2024.

⁹⁵ European Parliament, “State of Play of the Corporate Sustainability Due Diligence Directive (Debate),” Verbatim Report of Proceedings, 12 March 2024, OJ C/2025/1695, 107–122.

negligence when they held qualified certifications or followed voluntary industry initiatives.⁹⁶ Additionally, the country did not vote in favor of the first CSDDD version and abstained from May 2024 voting, whereas in February 2026 Germany voted yes to Directive 2026/470.

France was the State with the most formal national demands: the interest related to the financial sector, introduced in the empirical context, was first successfully translated in the first CSDDD, and then sealed in Directive 2026/470 with the removal of the revision clause. Additionally, when the French Senate called for more CSDDD simplification in the name of competitiveness, the Commission included in its reply the words ‘The Commission agrees’⁹⁷, meeting again French interests.

The Italian case was the least documented in the corpus, however, in May 2025, the Italian Chamber of Deputies released a statement on the Omnibus proposal endorsing the decision of putting fewer administrative burdens on companies, and even called for more ambitious measures in terms of simplification to reduce the competitiveness gap between EU companies and global competitors.⁹⁸ This statement, along with the vote in favor of the Omnibus confirmed Confindustria’s January 2025 push for decreasing the regulatory burden on businesses introduced in the empirical context section.

Additionally, these three States were not alone in supporting the weakening of the Directive. In the codebook, there are 14 statement documents, 9 of which were coded as pushing for the competitiveness rationale. Estonia, Lithuania and Slovakia abstained in the 2024 vote, and all released opinions justifying their opposition through competitiveness.

In conclusion, step 2 was confirmed by the clear support of the three states for weakening the Directive not through official voting, but through pressure, formal demands and conditions.

Step 3

According to step 3, ‘French, Italian, and German actors systematically invoked competitiveness as a CSDDD deterrent.’

In the codebook, the competitiveness/simplification argument was the most used with 45 rows of 72, and this argument was supported by weak evidence in 27 documents of 45 (Table 7).

Additionally, argumentative delegitimation was the most used (22 times in total), whereas other kinds of delegitimation were used just once each.

⁹⁶Council of the European Union, “General Approach — Statement by the German Delegation,” ST 15024/1/22 REV 1 ADD 1, 30 November 2022.

⁹⁷European Commission, Letter from Maroš Šefčovič and Michael McGrath to the French Sénat, reply to its Opinion on COM(2025) 81, C(2025) 6367 final, Brussels, 15 September 2025.

⁹⁸Council of the European Union, “Opinion of the Camera dei Deputati of the Italian Republic on COM(2025) 81 and COM(2025) 87, on the Application of the Principles of Subsidiarity and Proportionality,” ST 9379/25, Brussels, 26 May 2025.

And, as explained in the previous step, in case of documents with a state as the main actor, 9 out of 14 were coded with competitiveness as the main argument. For instance, in a statement published in May 2024, the Estonian Council delegation complained about the excessive administrative burden put not just on companies, but also on Member States, with the risk of harming competitiveness.⁹⁹

Step 3, however, revolved around German, Italian, and French actors, not just states. The emphasis on competitiveness was in fact very present in other institutional settings, and was recorded in the corpus. In the Parliament's plenary session of 12 March 2024, two key actors raised opposition against the directive: the first was the previously mentioned Angelika Niebler, German MEP member of the EPP group, who complained about an excessive bureaucratic burden compared to the German Supply Chain Act. The second one was Marco Campomenosi, Italian MEP member of the ID group, who pushed to postpone the CSDDD to the following mandate and to make the Directive more focused on a voluntary approach rather than mandatory. Finally, Jean-Lin Lacapelle, French MEP member of the ID group, accused the CSDDD of being a left-wing propaganda tool to obstruct well-performing French companies such as Total, finishing his speech with the hope that the 2024 election would create a new majority that could end the burdens brought by this Directive (anticipating the consequences of the majority shift that occurred in the following mandate).¹⁰⁰ In all these three cases, the MEPs have linked their position to their own State, this is why the document could be used as evidence for step 3.

The codebook showed a consistency among German, Italian, and French actors in invoking competitiveness to oppose the CSDDD, therefore step 3 is confirmed.

Step 4

According to step 4, 'The Competitiveness justification was deployed without concrete supporting evidence. This is what could distinguish a legitimate concern from delegitimation.'

As introduced in section 5.1, the result was shown in the axial coding Table A4.1 (Table 8) where every document coded with argumentative delegitimation was also coded as invoking competitiveness/simplification as the main argument; in the corpus no other kind of argument was used to delegitimise the directive. Additionally, 19 of the 22 documents coded with argumentative delegitimation have also been coded as providing weak evidence.

⁹⁹Council of the European Union, "Adoption of the Legislative Act — Statements," ST 9264/24 ADD 1, Brussels, 14 May 2024.

¹⁰⁰ European Parliament, "State of Play of the Corporate Sustainability Due Diligence Directive (Debate)," 12 March 2024, OJ C/2025/1695.

What emerged was that the strongest evidentiary bases provided in the corpus, such as the 2022 CSDDD impact assessment¹⁰¹ or the JURI parliamentary committee October 2022 report,¹⁰² were the ones supporting the Directive.

The missing concrete supporting evidence for the competitiveness concern has already been introduced by documentation outside the coded corpus as section 4.2 explained. Nevertheless, the missing of an appropriate impact assessment of the CSDDD, that could have proved the competitiveness harm, has also been highlighted in the coded corpus by one of the main opponents of the Directive: Italy. In the May 2025 Italian Chamber of Deputies' statement on the Omnibus proposal, in fact, the institution underlines how the Commission has not provided enough justification for the urgency status given to the Omnibus (which was used by the Commission to avoid an impact assessment).¹⁰³

If the competitiveness justification was a legitimate concern then it should have arisen from concrete supporting evidence, especially needed when resorting to an urgent procedure. The lack of these key elements, and, on the other hand, the presence of strong supporting evidence in favour of the CSDDD, confirms step 4.

Step 5

According to step 5, 'The previous steps led to the Commission's Omnibus proposal and to Directive 2026/470.'

The key role played by lobbying in shaping the Omnibus I CSDDD amendments is made explicit in the Omnibus proposal itself, as the Commission declares that the content of the proposal has been shaped through European Commission 'Call for evidence on the rationalisation of reporting requirements', from October to December 2023, and a very significant number of letters and detailed analyses from all types of stakeholders (from companies to investors, banks, civil society, Non-Governmental Organisations, chambers of commerce and Member States' national administrations).

The delegitimation strategy started by companies with lobbying, and then shifted at the supranational level through Member States or directly through the Commission, was made clear by the fact that all these actors used the same register to weaken the directive. The same justifications used by companies and member states to delegitimize the CSDDD are in fact the ones used by the Commission in the opening of the Omnibus proposal. Step 5 is therefore confirmed and so is H2: the Omnibus proposal and the consequent Directive 2026/470 are the byproduct of private demands and coalition pressures made through competitiveness-based argumentative delegitimation.

¹⁰¹ European Commission, *Executive Summary of the Impact Assessment Report*, SWD(2022) 43 final.

¹⁰² European Parliament, Committee on Legal Affairs, *Draft Report on the Proposal for a Directive on Corporate Sustainability Due Diligence*, JURI_PR(2022)738450, 7 November 2022.

¹⁰³ Council of the European Union, "Opinion of the Camera dei Deputati," ST 9379/25, 26 May 2025.

6. Discussion

6.1 Answering the Research Question

In 2022, a Commission whose priority was to enhance sustainability through their policies, released a proposal for the Corporate Sustainability Due Diligence Directive, aimed at making companies legally accountable for their environmental and human rights impact over the global value chain.

Just a few weeks before the Directive had entered into force in July 2024, new parliamentary elections changed the majority within the Parliament and then the Commission's College composition, shifting the latter's priority from Sustainability to Competitiveness (H1).

The change in majority is the means that allowed interests that were already present since the first Commission proposal to fully be implemented. Since 2022, in fact, some Member States, particularly Italy, France, and Germany, have pressed for a weakening of the Directive (H2).

This explains exactly why the dismantling was anticipatory and occurred even before a proper impact assessment could be done: interests were the real moving factor, so no real assessment was needed. What was needed was a greater representation for the dismantling side. Additionally, competitiveness was not a spontaneous organic institutional priority, but was rather manufactured by companies and institutionalised through lobbying.

H2 clearly demonstrated how interests were shaped at the national level, and then brought to the supranational one. It showed how these preferences were shaped into a discourse based on competitiveness that led to the delegitimation of the CSDDD.

H1 depicted how the same interest pressuring for 4 years, fully went through only after the 2024 majority shift. Therefore, these two hypotheses explained two key aspects of the same mechanism, which led to the CSDDD's large-scale dismantling.

6.2 What Does the CSDDD's Case Teach?

The CSDDD went through what Bauer and Knill define as active dismantling.¹⁰⁴ The intention to weaken the Directive was openly announced, and if the cases explained in section 2 showed dismantling through low-visibility amendments and delegated acts, the CSDDD actually provides a clear situation in which dismantling became an announced priority (the Omnibus I itself is called Omnibus Simplification Package).¹⁰⁵ In this case, dismantling is not something to hide anymore, but a claimable political credit.

The case also delved into the concept of 'arena shifting' (Bauer and Knill, 2012); technically, the Omnibus still required the Ordinary Legislative Procedure to be implemented, so it does not fall into the strict arena-shifting definition. However, the Commission moved the CSDDD amendments into a cross-sectoral Omnibus Package,

¹⁰⁴Bauer et al., *Dismantling Public Policy*, 57.

¹⁰⁵Viviane Gravey and Andrew J. Jordan, "Policy Dismantling at EU Level: Reaching the Limits of 'an Ever-Closer Ecological Union'?", *Public Administration* 98, no. 2 (2020): 349–362, <https://doi.org/10.1111/padm.12605>.

including cuts not just across several policy areas, but also across different policies within the same area. All these amendments claimed to have a single objective: enhancing competitiveness. With one Omnibus package, the Commission redirected policies covering all kinds of areas into the same objective, demonstrating that converging unrelated policies into one dismantling tool can produce the same effectiveness as shifting arena.

This case-study also contributes to Gravey and Jordan's finding that Council dismantling coalitions form more easily when the dismantling is justified with protecting competitiveness. In their Council statements, the opposing Member States clearly framed a common opposition to the Directive in the name of competitiveness and reduced administrative burdens.

The coalition did not oppose the proposal with the use of blocking votes, but rather took advantage of the need to reach a general consensus and a qualified majority.

Additionally, in Steinebach & Knill's work, the Commission had the role of a passive dismantler, an actor that was dismantling by proposing less and less ambitious policies after a period of crises.¹⁰⁶ In this case, the Commission formally initiated the dismantling, and, as shown in section 5.2, made dismantling a Commission's priority and introduced harsh cuts to the Directive. What makes this case interesting is the fact that an institution whose role should be the one to push forward European Integration, actually pushed for European Disintegration. What changed in this study is not what pushed for the dismantling itself (Member States' Interests), but rather how the Commission decided to frame its role in the process, from a passive actor who could not push for more EU integration because a critical period, to an active actor who did not want to push for more EU integration to defend competitiveness. If the Commission's first CSDDD proposal was strongly weakened by the co-decision process, the CSDDD's Omnibus amendments were mainly confirmed, making the Commission emerge as more decisive.

Moreover, if Burns and Tobin presented delegated acts as the Commission's backdoor for dismantling,¹⁰⁷ this case also introduces a front door to the toolkit: the Omnibus Package. It affected many different areas, not just sustainability, bringing numerous, cross-sectoral cuts, and if domains areas are touched by dismantling at the same time, it also becomes more difficult and time-consuming for civil-society scrutiny to focus on each one of them. Additionally, the urgency status given to the Omnibus, allowed for a faster dismantling, executed without proper impact assessment.

This study also explored Patterson's delegitimation theory, and introduced a criterion to identify the basis of argumentative delegitimation:¹⁰⁸ explore whether the delegitimation is based on actual concerns or not. Legitimacy itself is not a matter of well-founded arguments, but of perception. Therefore, the concept of

¹⁰⁶Steinebach and Knill, "Still an Entrepreneur?," 429–446.

¹⁰⁷Burns and Tobin, "Crisis, Climate Change and Comitology," 527–544.

¹⁰⁸Patterson, "Backlash to Climate Policy," 68–90.

delegitimation does not make a distinction between supported and unsupported claims. In the CSDDD case, however, it was essential to make this distinction, since the lack of sufficient supporting evidence (shown in 19 of the 22 documents performing argumentative delegitimation in Table 8) is what demonstrated that the campaign against the Directive was a discursive strategy, aimed at promoting interests rather than denouncing demonstrated harms.

6.3 Limitations

The contribution of this study must be contextualized in its design. The analysis revolves around a single explaining-outcome process tracing design, which means it cannot be used to develop a generalised theory of EU Policy Dismantling. The fact that the CSDDD dismantling was embedded in a wider dismantling package (the Omnibus I) shows a much wider dismantling trend than the one of the CSDDD alone, nonetheless, there would be the need for more in-depth study to assess the whole Omnibus dismantling process.

A second limitation of this study regards the analysed corpus. Despite having accessed all the main official documents available on EUR-Lex on the topic in the selected period of time, there are still stages of the policy-making process that were not directly capturable; the main one being trilogue negotiations. Amendments made after trilogues by the Parliament and the Council, and supporting evidence helped fill the legislative gap, nevertheless, coding would have been more systematic with institutional sources covering these core phases.

Third, lobbying was traceable only through public statements, leaked documents and reports, however, as the EIRIS Foundation highlighted in its research, the whole CSDDD lobbying process lacked transparency. As a consequence, this study rebuilt the whole lobbying process by searching through all the available documents for corporate interests to see if they were reproduced at the institutional level. With a higher number of sources, the whole process could have been traced in a more systematic way. Additionally, the attention was mainly given to Italian, German, and French lobbying, but, as the study has shown, these were not the only Member States involved in the opposition.

The gap could have been narrowed more through interviews with trilogue participants or civil society representatives.

Finally, the whole coding process was done by a single person, which could affect the reliability of this study, despite all the measures taken to standardize coding.

6.4 Space for Future Research

As anticipated in section 6.3, the fact that the CSDDD dismantling was embedded in a wider dismantling package provides interesting grounds for future research. One unexplored question is, for instance, the degree of dismantling of the sustainability area (which also contained other policies such as the CSRD) compared to

others, or, to search for a trend in dismantling regulations that had just been enforced, taking advantage of a change in majority to weaken them before their own application deadline.

Another insightful research suggestion would be to study, with a wider case sample, whether we are witnessing an actual step-back to European integration, to the point where the core Integration-enhancing institution (the Commission) brokers the dismantling.

Finally, an area that still remains less explored is the one studying measures to counteract dismantling practices. It would be useful to analyse whether there could have been measures to prevent the dismantling, and which actors could have put them into practice. In an era where dismantling seems to have become a priority, measures to counter large-scale deregulation need to be explored.

7. Conclusion

This study answered the question: ‘Why and how was the EU Corporate Sustainability Due Diligence Directive (CSDDD) dismantled so shortly after its adoption?’

A Directive presented as a key and ambitious step in EU sustainability policies, which took two years to be negotiated and approved, was challenged by the same institution that had proposed it, just seven months after its entry into force. The new Omnibus I package on Simplification, published by the Commission in February 2025, led to a large-scale dismantling of the CSDDD.

To answer the research question, the study made use of a codebook exploring all the main institutional documents produced between the first Commission's CSDDD proposal and the final CSDDD version, Directive 2026/470. It then explored and rebuilt the trajectory of the dismantling through an explaining-outcome process-tracing design built on two hypotheses which were both confirmed. The first one showed how a change in parliamentary majority in 2024 produced a Commission which shifted its priority from sustainability to competitiveness, allowing for anti-CSDDD pushes to fully go through. The second one demonstrated how interests were shaped at the national level, especially in France, Germany, and Italy, through corporate actors' pressures, and how these interests were then brought to the supranational level and gained momentum also due to a competitiveness-focused argumentative delegitimation. The speed of the dismantling and the consequent lack of an impact assessment proved how the policy-change was driven by national and private interests, rather than by an actual directive deficiency.

This study explored a case of high-visibility dismantling, where deregulation became a claimable political credit rather than something to hide through delegated or implementing acts. It showed a shift of the Commission from passive to active dismantler, and provided a new dimension to Argumentative Delegitimation, making a distinction between evidence-based delegitimation and purely discursive delegitimation.

To conclude, the CSDDD was presented as a tool to prevent disasters such as the Rana Plaza one from occurring again, by holding companies accountable for their sustainability impact. It transformed into a Directive which failed to cover the value chain in which that same disaster occurred, protecting the interests of the companies it was meant to hold accountable. What happened between the two versions is what this study was able to trace: a Directive built on clear evidence, dismantled before it could leave any trace.

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