



**Greek National Commission for Human Rights**

**Reference Report**

**Human Rights Due Diligence  
Responsible State and Business Conduct  
under Directive (EU) 2024/1760**

**Executive Summary & Recommendations**



**February 2025**



*The Greek National Commission for Human Rights (GNCHR) is the independent advisory body to the Greek State on matters pertaining to human rights protection and the National Human Rights Institution (NHRI). It was established in accordance with the UN Paris Principles and is governed by Law 4780/2021. Its members are persons appointed by twenty institutions (independent Authorities, third level trade unions, NGOs, universities and research institutions)*

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**A. The Greek National Commission for Human Rights (GNCHR)**

The Greek National Commission for Human Rights (GNCHR) was established by Law 2667/1998 as the independent advisory body to the Greek State in accordance with Paris Principles (General Assembly Resolution A/RES/48/134, 20.12.1993) and is the NHRI in Greece. The founding legislation of the GNCHR was amended by Law 4780/2021, the provisions of which now govern the operation of the Greek National Commission. Under these provisions, the GNCHR has acquired legal personality, functional, administrative and financial independence. Since 2001, the GNCHR, was accredited as an A' status NHRI (full compliance, in accordance with the UN Paris Principles) by the competent GANHRI Sub – Committee on Accreditation, in recognition of its substantial independence and effective fulfillment of its role. The last re-accreditation took place in November 2024.

**B. Executive Summary**

This [report](#) examines and analyzes the international and, in particular, the European regulatory framework concerning business and human rights, as it has developed following the adoption of the EU Directive on Corporate Sustainability Due Diligence (CSDDD). It situates these developments within the context of the Greek legal landscape, providing an overview of relevant laws and remedies related to business and human rights.

After a short introduction (Chapter 1), Chapter 2 presents a concise overview of the protective provisions for key human rights themes pertinent to the business and human rights field.

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\*The Report was adopted by the Plenary of the GNCHR on 17.02.2025. Rapporteurs: Professor Maria Gavouneli, President of the GNCHR, and Elli Varchalama, 2nd Vice President of the GNCHR. Author and researcher of the Reference Report: Taygeti Michalakea, PhD in International Law and Human Rights. The drafting and publication of report are supported by the Danish Institute for Human Rights (DIHR) and form part of the GNCHR's program titled: *"Strengthening Corporate Responsibility and Human Rights Compliance under the CSDDD in Greece."*



Chapter 3 outlines the existing national legal remedies in various legal sectors that are also relevant to this area. Chapter 4 offers an analysis of the UN Guiding Principles on Business and Human Rights, while Chapter 5 delves into the EU Directive (2024/1760) of the European Parliament and Council of June 13, 2024, on corporate due diligence concerning sustainability. The report concludes with recommendations for both state and non-state actors.

The methodology employed in this report is based on an analysis of international, European, and domestic legal texts, reports from international organizations and non-governmental organizations, as well as academic articles, books, and interviews with civil society actors and the business community.

The primary purpose of the report is to inform and provide guidance on the interpretation and implementation of the due diligence directive, addressing both state authorities and companies or corporate entities within its scope. At the same time, it targets civil society actors, such as workers' organizations, NGOs, and other groups and stakeholders to whom the directive grants specific substantive and procedural rights.

Key research issues explored in this report include the degree to which the UN Guiding Principles on Business and Human Rights (UNGPs) have been integrated into the CSDDD, the precise personal and substantive scope of the directive, the specific obligations and corresponding rights that arise for businesses and stakeholders under its provisions, and the identification and understanding of the scope and legal authority of supervisory authorities entrusted with the implementation of the directive. Furthermore, the report highlights the provisions of the directive regarding civil liability, which may be based on its terms.

Although the personal and substantive scope of the directive, such as the exclusion of financial institutions from its obligations or the limited list of human rights covered, is narrower than the UNGPs, the directive incorporates these principles to a significant extent, as well as the OECD Guidelines for Multinational Enterprises, and establishes comprehensive and specific binding rules for corporate due diligence.

The corporate obligations arising from the directive are largely procedural in nature. While the directive does not prescribe a specific outcome regarding the level of protection and respect



for human rights by companies, it establishes very detailed procedural requirements for the conduct of due diligence. For example, companies subject to the directive are required to identify and assess actual or potential human rights risks and take appropriate measures to prevent or mitigate these impacts. The responsibility of these companies lies in adhering to due diligence procedures, rather than achieving a particular protective result.

Additionally, the report examines the provisions of the Directive related to civil liability, which is based on a causal connection between the potential negligent conduct of due diligence by a company and the violation of protected rights under the directive. After an extensive analysis of these issues, the report concludes with detailed and focused recommendations, primarily directed at state authorities regarding the transposition of the Directive into national law, as well as recommendations for the business sector.

The Greek National Commission for Human Rights (GNCHR), as the National Human Rights Institution (NHRI), plays a crucial role in assisting the Greek State in the effective preparation for the human rights due diligence in the context of the nexus between responsible state and business conduct. Through its advisory function, GNCHR has been actively monitoring the regulatory developments in business and human rights, providing expert recommendations to state authorities, and facilitating multi-stakeholder dialogues. By offering technical expertise, organizing consultations, and coordination initiatives, GNCHR could contribute to the establishment of a robust due diligence framework that safeguards human rights and promotes corporate accountability in the country.

### **C. GNCHR Recommendations**

#### **To the State**

- **General Recommendations**
- The competent state authorities should initiate a substantial institutional dialogue on the protection of human rights within the framework of corporate due diligence and engage all relevant (co-)competent bodies and stakeholders who will be responsible for implementing



the relevant European Directive. This includes state agencies, employer and employee associations, and civil society.

- The national legislator may assign the conduct of the necessary dialogue for incorporating international and EU law in the field of human rights protection and corporate due diligence to the National Commission for Human Rights. This body is well-positioned to address the breadth of relevant regulations due to its pluralistic composition and the expertise of its Members across all fields of human rights, as well as its legal mandate to conduct hearings with institutions and individuals for the collection and deepening of relevant data.

- **Personal Scope of the Directive**

- Regarding the personal scope of the directive, it is recommended that the state:
  - Includes all types of corporate entities.
  - Lowers the threshold for applying the directive, meaning it should cover companies with fewer employees and/or a smaller net turnover.

- **Substantive Scope of the Directive**

- It is recommended that the national legislator expand the substantive scope of the directive as follows:

- **Human Rights**

- o Include all internationally recognized human rights (not just those in Part I, Sections 1 and 2 of the Annex of the directive with additional conditions for application).
- o Remove the additional conditions that must be met for substantive protection to be activated under Part I, Section 2 of the Annex.
- o Include additional international human rights protection instruments (even in combination with the aforementioned option).

- **Environment**



o Ensure the maximum coverage of environmental impacts, either by providing a more comprehensive list of environmental impacts or by ensuring that the list of environmental agreements is complete.

- **Corporate Activities Requiring Due Diligence**

- When transposing the directive into national law, it is recommended to include all downstream activities in the company's activity chain and align them with the requirements for upstream activities.
- Alternatively, the national legislator is advised to either expand the definition of downstream activities by removing the requirement in Article 3(1)(g)(ii) of the directive that the activities must be carried out "for the company or on behalf of the company" or by expanding the list of downstream activities to include waste management, product distribution, transportation, and storage.
- As a third option, it is recommended that the national legislator clarify that companies should address the downstream impacts of their activities, as the directive only exempts services from downstream activities for business partners, not for the company itself and its subsidiaries.
- As previously mentioned, downstream business activities of financial companies and entities are not included in the directive's scope of due diligence obligations. However, although the national legislator is not required to do so, it is recommended that these obligations be extended to such activities for these entities.

- **Integration of Due Diligence into Corporate Policies**

- The national legislator should ensure that the duty of due diligence is overseen by the company's senior management, which will also be held responsible for it.

### **Identification of risks and prioritization-hierarchization**

- Regarding prioritization in addressing risks, the national legislator should clarify the duty of companies to address even less severe and potential environmental and human rights risks within a reasonable timeframe. In other words, the hierarchization of risks does not equate to abandoning the handling of those that are less severe and probable.

### **Prevention and termination of adverse impacts on human rights and the environment**



- There must be strict adherence to the requirements of Articles 10 and 11 of the directive.
- The distinction between measures that companies must take and those they may take should also be reflected in national law.
- The national legislator must clarify that the corporate action plan for preventing and addressing adverse impacts should be developed based on consultations with affected stakeholders and representatives, including civil society groups such as NGOs and labor-union associations.
- The national legislator is called to clarify that the possibility of terminating business relationships, as described in Article 11, paragraph 7 of the directive, is an “ultimate solution” and that all other options, as described in the directive, must first be exhausted, including obtaining contractual guarantees as outlined in Article 11, paragraph 5 of the directive.
- Regarding remediation for human rights violations and adverse environmental impacts, the national legislator should foresee the corresponding duty for companies.

### **Substantial engagement with stakeholders**

- The national legislator must require companies falling under the scope of the directive to comply with consultation obligations with stakeholders as defined in the directive.
- The national legislator must ensure the participation of stakeholders throughout each stage of the due diligence process, at least in the stages referred to in Article 13, paragraph 3 of the directive.
- The national legislator may expand the scope of individuals and entities involved as stakeholders in the aforementioned consultations.
- The national legislator must ensure that vulnerable groups of stakeholders have a real opportunity to participate and be heard in the process, taking into account potential barriers to their meaningful participation, such as language, and ensuring their access to critical information.





## **Complaint and reporting mechanisms**

- Member states should establish effective complaint mechanisms and require companies to consult with stakeholders to design and monitor these mechanisms.
- The accessibility of reporting and complaint mechanisms must be ensured for stakeholders, considering possible barriers, such as gender or language.

## **Transition plans**

- The full content of Article 22 of the directive regarding transition plans must be incorporated into national law.

## **Supervisory Authorities, Structure, and Powers**

- The national legislator must foresee one or more independent national supervisory authorities tasked with overseeing compliance with Articles 7 to 16 and 22 of the directive, with a prominent role given to the National Human Rights Institution due to its exclusive expertise.
- Compliance with CJEU case law on the independence of supervisory authorities is required, following the model of independent authorities provided for by EU law, along with appropriate resources.
- The national legislator is advised to specify that these supervisory authorities have the ability to monitor compliance with provisions of the directive beyond those previously mentioned.
- The national legislator is encouraged to optimize the process for submitting substantiated concerns by natural or legal persons under Article 26 of the directive, with a set deadline for the response of supervisory authorities.
- The national legislator should foresee access to justice in cases of appeals against decisions made by supervisory authorities (with the condition that there is a legal interest, Article 26, paragraph 6 of the directive).
- Member states must ensure under Article 25 of the directive that supervisory authorities have the power to:



- Require companies to provide information and conduct investigations regarding compliance with obligations set out in Articles 7 to 16.
- Oversee the approval and design of transition plans for climate change mitigation.
- Launch investigations, either on their own initiative or following substantiated concerns.
- Carry out inspections in accordance with national law of the member state where the inspection is conducted, after notifying the company, unless prior notice would undermine the effectiveness of the inspection.
- Member states must ensure that every natural or legal person has the right to genuine judicial recourse against legally binding decisions made by the supervisory authority, in accordance with national law (Article 25, paragraph 7).
- Greek authorities must create structures for collecting aggregate data on human rights violations by companies to serve as the basis for further actions in relevant sectors. Regarding environmental issues, Greek authorities must enhance transparency in the collection, management, and access to data on polluting businesses.
- Supervisory authorities must conduct training for both government officials and corporate staff on business and human rights issues.

### **Ensuring Companies' Capabilities to Comply with the Requirements of the Directive**

- The national legislator is required to establish that companies are entitled to share resources and information within the respective relevant corporate groups and with other legal entities, in order to fulfill their due diligence obligations in accordance with the directive (Article 5, paragraph 2).
- The state ensures that parent companies falling within the scope of this directive have the ability to fulfill the obligations set out in Articles 7 to 11 and Article 22 on behalf of companies that are subsidiaries of these parent companies and fall within the scope of this directive, if this ensures effective compliance (Article 6, paragraph 1).



## **Civil Liability**

- The national legislator is advised to recognize, beyond Article 29, paragraph 3, subparagraph d of the directive, the possibility for organizations such as human rights organizations, environmental NGOs, or trade unions to file lawsuits for damages to their collective interests, which are a statutory goal of these organizations, and not only on behalf of (in the form of third-party litigation) a victim (this possibility presents specific difficulties under Greek procedural law, even if foreseen by certain legal systems).
- It is necessary for member states to clarify that if the damage was caused jointly by the company and its subsidiary or its direct or indirect business partner, they are jointly and severally liable, subject to the provisions of national law regarding the conditions for joint and several liability and rights of recourse.
- The national legislator may provide for a reversal of the burden of proof (primarily on the victim) in general for cases concerning civil liability under the provisions of the directive.
- It should also be provided for the taking of precautionary measures (such as interim orders).
- The limitation period for filing claims for compensation under this directive should be at least five years and, in any case, not shorter than the limitation period provided under the national legal framework.
- A national legislative provision for jurisdiction of national courts is recommended, which will apply under Article 5, paragraph 1 of the Brussels I Regulation, granting jurisdiction to national courts for civil liability cases against companies based outside the EU under the legal framework of the directive. It is considered that the criteria of Article 2, paragraph 7 of the directive should be adopted in this regard, namely, the location of the company's branch or the majority of its net turnover being in the EU or the damaging event occurring in the EU (see also Article 7, paragraph 2 of the Brussels I Regulation).

## **Public Contracts**

- The state must ensure that compliance with the obligations arising from the provisions of national law for the transposition of this directive into national law, or from its optional application, constitutes an environmental or social aspect that contracting authorities can take into account, in accordance with Directives 2014/23/EU, 2014/24/EU, and 2014/25/EU, in



the framework of the criteria for awarding public contracts and concession contracts, and an environmental or social condition that contracting authorities can define, in accordance with these directives, in relation to the performance of public contracts and concession contracts.

### **To Companies**

- Integrate the exercise of due diligence into their policies and risk management systems in accordance with the provisions of the directive and the requirements of the national legislator.
- Create a specific budget plan for addressing adverse impacts on human rights and the environment.
- Identify, assess, and prioritize potential or actual adverse impacts on human rights or the environment, avoid them or mitigate them where avoidance is not possible. This involves the qualitative collection of data, both within the company and its subsidiaries, and along their value chains, and cooperating with business partners.
- Create preventive and corrective action plans to achieve the above goals.
- Remedy the impacts they have caused.
- Engage in meaningful consultations with stakeholders (employees, trade unions, communities, NGOs), provided they offer sufficient and effective information and take into account any communication barriers such as language, gender, and other characteristics, as well as the vulnerability of certain groups. In terms of communication, the focus is on sustainability practices, the due diligence process, and of course, risks and existing adverse impacts on the environment and human rights.
- Establish an effective notification and whistleblowing mechanism and ensure that complaints are made with guarantees protecting the whistleblower (e.g., anonymity, avoidance of retaliatory measures, etc.).
- Continually monitor the effectiveness of corporate due diligence policies (even if no specific outcome results from corporate actions).
- Provide targeted and proportionate support to SMEs that are business partners of the company, when necessary in terms of resources, knowledge, and limitations of the SME. In



cases where compliance with the company's code of conduct by the SME jeopardizes its sustainability, the companies provide financial support, e.g., low-interest loans.

- Report on the issues covered by the directive by publishing an annual statement on their website. This annual statement should be published: a) in at least one of the official languages of the Union used in the Member State of the supervisory authority, b) within a reasonable time, but no later than 12 months from the closing date of the financial year for which the statement is prepared, or for companies voluntarily submitting data under Directive 2013/34/EU, by the date of publication of the annual financial statements.
- Develop and implement a transition plan. However, companies that have prepared such a plan under the CSRD directive regime are considered to have fulfilled this obligation.
- Appoint an authorized representative, i.e., a legal or natural person, who is established or has their residence/headquarters in one of the Member States where the company operates (see Article 23 of the directive).

