

Dear Madam, Sir,

Please find herewith the reaction of Ahold Delhaize to your consultation on the “Wet internationaal verantwoord ondernemen” with which the Dutch government intends to convert the European Union (EU) (2024/1760) Corporate Sustainability Due Diligence Directive (CSDDD) into Dutch law.

Against this backdrop, the following points are for our company key:

- Ahold Delhaize has been a supporter of effective and clear EU regulations through CSDDD instead of self-regulation, so that all parties must take steps to reduce impact on people and the environment in a level playing field.
- Ensure clear alignment and consistency in EU green deal. Concern on interconnected nature of various pieces of Green Deal legislation such as inter alia CSDDD, CSRD, EUDR, Forced Labor and need for harmonization of interoperability (see also last point).
- Ensure timely development of Guidelines and secondary legislation from the EC and maintain a workable transition period.
- Continue to advocate for global alignment across regions. The CSDDD is also impacting businesses with operations outside of the EU. CSDDD can create litigious risk and competitive disadvantage in markets outside of the EU.
- Refrain from gold plating of national implementation of CSDDD in line with the Dutch government agreement and in view of the EU internal market.
- Consistency in enforcement across EU member states’ national competent authorities.
- Inform governments of countries outside the EU and industry organizations in those countries on the impact for businesses of the various EU Green Deal legislation. Explain what will be required to supply the EU market in the future, how they can prepare themselves, what support is available (if any) and ask them what support they need.
- Enable / facilitate independent collaborative global supply chain grievance mechanisms.
- Enable / support independent coordination of pre-competitive collaboration platforms.
- Last point is that, as you will obviously be aware, the European Commission is looking to create and publish a so called *Omnibus* for CSDDD, CSRD and the EU Taxonomy in 2025, entailing a yet undefined revision of these three pieces of legislation. The Commission aims to reduce and simplify reporting obligations through combining the three acts in a so called reporting Omnibus, a legal instrument that consolidates a series of EU laws into a single legislation. The Commission proposal itself would not entail actual changes to the content, but the Parliament and Council might push for substantive amendments. This Omnibus exercise will unfortunately make the conversion of CSDDD into a Dutch “Wet internationaal verantwoord ondernemen” somewhat a moving target.