

CONTROLLED EXTERNAL REGULATORY SUPPLEMENT

EU CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE

External Supplement Appendix

Human Rights, Environmental and Chain-of-Activities Evidence Governance

v1.0 | 11 August 2026

CORE PROPOSITION A due diligence conclusion is not the beginning of the evidence process. It is a governed corporate determination produced from an upstream chain of entity, operation, business-partner, impact, prioritisation, prevention, mitigation, remediation, stakeholder and monitoring evidence.

A controlled external regulatory reference layer for EMJ.NEXUS. This edition governs evidence relationships relevant to Directive (EU) 2024/1760, as amended by Directive (EU) 2026/470, without amending the canonical 128 MME Mapping or transferring statutory responsibility to EMJ.LIFE.

Document Control

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Executive Statement

Directive (EU) 2024/1760 establishes a cross-sector corporate sustainability due-diligence framework for certain large Union and third-country companies. Directive (EU) 2026/470 materially revised its scope, timing and operating model. Member States must transpose the amended framework by 26 July 2028, and companies must comply from 26 July 2029. The amended scope generally captures Union companies with more than 5,000 employees and worldwide net turnover above EUR 1.5 billion, and third-country companies generating net turnover above EUR 1.5 billion in the Union, subject to the Directive’s detailed rules.

This Appendix defines how evidence concerning company and group identity, own operations, subsidiaries, business partners, chains of activities, human-rights and environmental adverse impacts, risk-based assessment, prioritisation, prevention, mitigation, cessation, minimisation, remediation, stakeholder engagement, notification and complaints, monitoring, communication, supervision and enforcement may be governed. It does not decide legal scope, determine that an adverse impact exists, replace stakeholder engagement, or discharge a company’s legal duties.

GOVERNING PRINCIPLE Policy, disclosure and supplier documentation do not, by themselves, establish effective due diligence. Decision-ready evidence must preserve the relationship between an identified impact, affected persons or environment, chain-of-activities location, risk factors, prioritisation rationale, measures, outcomes, monitoring and authorised corporate decisions.

Purpose

- Establish a controlled CSDDD external-regulatory reference layer for EMJ.NEXUS.
- Translate amended due-diligence evidence dependencies into controlled tasks, Evidence Units, decisions and monitoring records.
- Separate reasonable-information limitations, risk-based prioritisation and actual-impact evidence from unsupported claims of full-chain certainty.
- Support reproducible Evidence Packages for corporate governance, stakeholder engagement, supervisory interaction and remediation.
- Prevent reporting, contractual clauses, audits or platform scores from being represented as automatic legal compliance.

Institutional boundary

EMJ.LIFE and EMJ.NEXUS do not act as a company’s administrative, management or supervisory body, supervisory authority, court, legal adviser, auditor, assurer, trade union, civil-society organisation, stakeholder representative or affected person merely by providing this architecture. Statutory and fiduciary responsibility remains with the legally responsible actors.

1. Authority and Non-Amendment Boundary

Layer	Source class	Function	Control
A	Directive (EU) 2024/1760 as amended	Binding EU framework requiring national transposition.	EU law; national law and authorities.
B	Directive (EU) 2026/470	Binding amendments to scope, assessment, measures, monitoring, communication, penalties and liability.	EU law; transposition required.
C	Commission guidelines and delegated/implementing measures	Operational support where adopted within legal authority.	Source-specific legal status.
D	National transposition and authority decisions	Directly applicable company obligations, supervision, penalties and remedies.	Member State law and competent bodies.
E	This External Supplement	Evidence identity, provenance, relationships, protection, state and packaging.	EMJ.LIFE system-governance boundary.

1.1 Non-amendment statement

- No addition of CSDDD as a tenth core mapping framework.
- No modification of the canonical 38-field Physical Interface or 128 MME task identities.
- No representation that Directive obligations apply directly before national transposition and the application date.
- No conversion of CSRD/ESRS disclosure into proof of CSDDD compliance.
- No automated impact, prioritisation, remediation, liability or penalty determination.
- No inference that EUDR, FLR or another specific regime is replaced by this general framework.

LEGAL EFFECT BOUNDARY The Directive must be transposed into Member State law. EMJ.NEXUS may support evidence formation and controlled decisions, but applicable national legislation, competent authorities and courts determine legal obligations and consequences.

2. Controlled Regulatory Baseline

Source ID	Official source	Status at cut-off	Controlled use
EU-CSDDD-2024-1760	Directive (EU) 2024/1760, OJ L, 5 Jul 2024	In force; materially amended	Base legal architecture.
EU-OMNIBUS-2026-470	Directive (EU) 2026/470, OJ L, 26 Feb 2026	In force from 18 Mar 2026	Controlling amendments.
EU-CSDDD-CONSOLIDATED	EUR-Lex consolidated text when available	Documentary aid; verify consolidation date	Reading aid, not separate authority.
EU-COM-GUIDELINES	Commission guidelines required or issued under the amended Directive	Status and version specific	Non-binding operational support unless measure states otherwise.
MS-TRANSPOSITION	Member State implementing legislation	Future/source-specific	Direct national obligations and enforcement.

Source ID	Official source	Status at cut-off	Controlled use
EMJ-CSDDD-ENGAGEMENT	Prior EMJ.LIFE CSDDD consultation/public response	Institutional engagement record	Historical position only; not law or evidence of compliance.

SOURCE DISCIPLINE Proposals, consultation responses, political agreements, guidance and final law must retain separate source classes. The 2026 amending Directive controls over superseded 2024 requirements wherever it changed them.

3. Scope, Timing and Applicability

Population	Amended threshold / condition	Evidence gate
Union company	More than 5,000 employees and worldwide net turnover above EUR 1.5 billion, applying detailed calculation and group rules.	Entity, period, employee and turnover evidence.
Ultimate parent	Group-level conditions and available exemptions must be assessed under amended provisions.	Group structure, consolidated metrics and exemption decision.
Third-country company	Net turnover above EUR 1.5 billion generated in the Union, subject to detailed rules.	EU turnover, representative and entity evidence.
Franchise/licensing cases	Specific conditions remain subject to the amended Directive's detailed scope provisions.	Agreement type, royalties and turnover evidence.
Temporal gate	Transposition by 26 July 2028; company compliance from 26 July 2029.	Jurisdiction and effective-date record.

3.1 Scope decision record

1. Identify the legal entity and ultimate-parent relationship.
2. Select the relevant financial year and employee-calculation method.
3. Calculate applicable worldwide or Union-generated turnover.
4. Assess group, franchise/licensing, exemption and representative provisions.
5. Identify the Member State transposition law and competent authority.
6. Record the result as IN-SCOPE, OUT-OF-SCOPE, PENDING-TRANSPPOSITION or REVIEW-REQUIRED with approver and evidence.

4. Actor, Governance and Responsibility Model

Actor	Role	Evidence responsibility	Boundary
Company / ultimate parent	Organises and conducts due diligence within applicable scope.	Policy/process, governance decisions, impact records, measures, monitoring and communication.	Platform use does not transfer duty.
Subsidiary	Own operations and relevant chain evidence; may participate in group processes.	Entity, operation, impact and measure records.	Group process does not erase local facts.
Business partner	Direct or indirect relationship in the chain of activities.	Relationship, activity, location, requested information and measures.	Contract is not proof of outcome.
Administrative / management / supervisory bodies	Oversee integration and authorised decisions under applicable governance.	Approval, escalation, resources and monitoring records.	No automated approval.

Actor	Role	Evidence responsibility	Boundary
Stakeholder / affected person	Provides knowledge, perspective, engagement and remedy input.	Protected identity, concern, participation, feedback and outcome.	Engagement must be meaningful and safe.
Supervisory authority / court	Supervises, investigates, sanctions or adjudicates under national law.	Requests, decisions, penalties and remedy records.	External records remain authoritative.

5. Chain-of-Activities Identity and Mapping

Object	Minimum attributes	Control objective
Own operation	entity; site; activity; workforce; environmental context; period	Locate company-controlled impacts.
Subsidiary	legal entity; ownership/control; activity; location; validity	Preserve group relationships.
Direct business partner	entity/site; agreement; product/service; activity; validity; tier	Support priority assessment route.
Indirect business partner	entity/site; linkage path; activity; location; confidence	Preserve risk-based extension beyond direct tier.
Upstream activity	design, extraction, sourcing, manufacture, transport/storage and related activity within legal definition	Link inputs and production impacts.
Downstream activity	distribution, transport/storage and other covered activity under the Directive's defined limits	Avoid overstating excluded downstream use/disposal.
Relationship event	onboarding; transaction; renewal; suspension; change; termination	Time-bound topology and measures.

MAPPING BOUNDARY A complete commercial value chain is not identical to the legally defined chain of activities. Each node and activity must carry an inclusion basis, period, confidence and any statutory exclusion.

6. Human-Rights and Environmental Impact Evidence

Evidence class	Examples	Required control
Rights / prohibition basis	Annex rights, prohibitions and environmental obligations	Exact legal reference and transposition status.
Affected-person evidence	worker/community testimony, grievance, representative input, harm record	Safety, lawful basis, minimisation and corroboration.
Environmental evidence	location, emissions/releases, resource use, biodiversity/land/water condition	Method, baseline, spatial and temporal scope.
Operational evidence	policies, contracts, site records, audits, incidents, corrective actions	Entity/site/period and source integrity.
External context	authority, court, ILO, UN, civil-society, scientific or media material	Authority class, relevance and limitations.
Analytical evidence	risk model, geospatial or supply-chain analysis	Method, assumptions, uncertainty and reproducibility.

6.1 Evidence states

State	Meaning
SIGNAL	Context suggesting possible exposure; no impact determination.
POTENTIAL-IMPACT	A plausible adverse impact requiring assessment.
ACTUAL-IMPACT	An adverse impact determined through authorised review.
CONFLICT	Material evidence is inconsistent.
PROTECTED	Access restricted for safety, privacy or confidentiality.
ACTION-IN-PROGRESS	Measure is underway; effectiveness not established.
OUTCOME-VERIFIED	Defined outcome evidence passed authorised review.
SUPERSEDED	Later controlled version replaces current-use status.

7. Risk-Based Identification, Assessment and Prioritisation

The amended architecture requires companies to use reasonably available information and relevant risk factors. The assessment is risk-based and may begin with direct business partners while extending where information indicates likely adverse impacts elsewhere. Evidence infrastructure must preserve why a route was selected, what information was reasonably available, what remained unavailable, and how prioritisation was authorised.

Assessment object	Minimum record	Prohibited inference
Risk factors	sector, geography, product/service, business model, operations and partner characteristics	Country or sector risk equals impact.
Reasonably available information	source, access date, cost/feasibility limits, reliability and gap	Unavailable information equals no risk.
Direct-partner focus	relationship and rationale for initial assessment	Direct tier is always sufficient.
Extension trigger	credible indication concerning indirect partner or location	Indirect tier must always be exhaustively mapped.
Severity / likelihood	scale, scope, irremediability, probability and uncertainty	Model score is legal conclusion.
Prioritisation	rank, rationale, affected interests, approver and review date	Lower priority means no responsibility.

PRIORITISATION BOUNDARY Prioritisation manages the order of action where simultaneous full treatment is not feasible. It must not delete less-prioritised impacts, conceal uncertainty or convert resource limits into a finding of no adverse impact.

8. Prevention and Mitigation of Potential Impacts

Measure	Evidence required	Outcome boundary
Prevention action plan	impact/risk, milestones, owner, resources, timetable and indicators	Plan existence is not effectiveness.
Contractual assurance	clause, counterpart, support, verification and consequence	Clause is not safe harbour.
Operational change	procurement, design, production, purchasing practice or control change	Record causal link and affected population.

Measure	Evidence required	Outcome boundary
Business-partner support	capacity, finance, training or technical support	Avoid shifting unreasonable burden to SMEs.
Collaboration	industry, multi-stakeholder or partner action	Record company-specific contribution.
Temporary suspension / engagement	legal basis, proportionality, enhanced plan and review	Continuing engagement requires reasoned control, not passive delay.

9. Cessation, Minimisation and Remediation

Stage	Controlled evidence	Decision boundary
Cease actual impact	action, authority, timing and verified cessation	Do not claim cessation from announcement.
Minimise extent	interim controls, affected population, residual harm and review	Residual impact stays visible.
Corrective action plan	root cause, actions, milestones, resources and owner	Plan is not remedy.
Remediation	restoration, compensation, rehabilitation, guarantees or other appropriate remedy	Affected-person perspective and legal rights remain central.
Business relationship response	engagement, suspension or other proportionate action under amended rules	Termination is not automatically required or always rights-protective.
Effectiveness review	output, outcome, affected-person feedback and independent evidence where relevant	Activity completion is not outcome verification.

REMEDIATION PRINCIPLE Remediation evidence must connect the adverse impact, affected persons or environment, responsible action, delivered remedy, outcome and residual harm. It must not be reduced to expenditure, training counts or closure of a ticket.

10. Meaningful Stakeholder Engagement

Control	Minimum requirement	Failure mode prevented
Stakeholder identification	affected or potentially affected persons, legitimate representatives and relevant experts	Generic stakeholder lists.
Timing	engagement before material decisions and at required process stages	Post-decision consultation.
Accessibility	language, format, disability, geography, technology and cost considerations	Formally open but unusable channel.
Safety / protection	confidentiality, retaliation, power imbalance and safeguarding assessment	Exposure or coercion.
Information quality	sufficient, understandable and purpose-relevant information	Consent without comprehension.
Feedback loop	input, company response, decision effect and communicated outcome	Engagement without influence.
Representation	mandate and legitimacy of representatives	Assumed authority to speak for affected persons.

11. Notification, Complaints and Remediation Channels

Record	Minimum attributes
Channel	scope, owner, languages, access methods, confidentiality and availability
Submitter	protected identity, role, representation and contact preference
Concern	impact, entity/site, partner, period, affected group and evidence
Admissibility / routing	criteria, conflicts, responsible team and authority referral
Case process	acknowledgement, actions, deadlines, communication and escalation
Outcome	finding state, measure, remedy, residual issue and appeal/review
Protection	retaliation risk, access log, retention and disclosure authority

A complaint record is neither proof of an impact nor evidence that the matter has been remedied. The system must preserve procedural fairness, source protection, status, outcome and any continuing risk.

12. Monitoring, Communication and Continuing Evidence

Function	Amended control	Evidence requirement
Monitoring	Periodic assessment at least every five years and after significant change, subject to transposed law.	Scope, trigger, method, results, approver and next review.
Effectiveness	Assess implementation and outcomes of identification, prevention, mitigation, cessation and remediation.	Indicator, baseline, evidence and residual impact.
Communication	Public communication under Article 16 as amended and national implementation.	Publication, period, approval, source and limitation.
Change trigger	Material partner, activity, geography, impact, allegation, acquisition or legal change.	Impact assessment and controlled reopening.
Retention	Preserve relevant records under applicable periods and legal holds.	Retention rule, disposal authority and audit trail.

COMMUNICATION BOUNDARY Public communication is a downstream output. It must not replace underlying evidence, meaningful stakeholder engagement, complaints handling, remediation or supervisory records.

13. Supervision, Penalties and Civil-Liability Boundary

Area	Amended legal position	Evidence control
Supervision	Member State supervisory authorities exercise powers under transposed law.	Authority identity, request, response, measure and review.
Pecuniary penalties	Member States must provide a uniform maximum limit of 3% of net worldwide turnover, with detailed application under national law.	Turnover basis, factors, decision, payment and appeal.
Civil liability	The EU-harmonised liability conditions were removed; national regimes govern, while access to justice and full compensation principles remain relevant.	Claim, applicable law, causation, damage, judgment and remedy.

Area	Amended legal position	Evidence control
Climate transition plan	The CSDDD transition-plan obligation was deleted by Directive (EU) 2026/470.	Do not retain as CSDDD compliance field.
Review	Directive review includes scope and civil-liability matters on the amended timetable.	Legal-change monitoring and impact assessment.

NO AUTOMATED CONSEQUENCE A platform status, framework score or evidence-gap flag must not determine a regulatory penalty, civil liability, causation, damages or legal remedy.

14. Relationship to Specific Regimes and Reporting

Regime	Relationship	Boundary
EU EUDR	Specific product-origin, geolocation and due-diligence obligations.	CSDDD does not replace EUDR evidence.
EU Forced Labour Regulation	Product prohibition and authority-led investigation/enforcement.	CSDDD due diligence may inform readiness but is not an FLR safe harbour.
CSRD / ESRS	Sustainability reporting and disclosures.	Disclosure is not performance or CSDDD compliance proof.
Other sector/product law	May impose more specific product, sourcing, safety or environmental duties.	Specific law retains its own scope and evidence chain.
National law	Transposes CSDDD and may govern penalties, civil claims and procedures.	Jurisdiction-specific review required.

15. 128 MME Application and Logical Extension

Framework	Permitted contextual contribution	Boundary
ISSB S1/S2	Governance, risk, strategy and value-chain context.	Disclosure does not discharge due diligence.
SASB/SICS	Industry routing and risk context.	Industry relevance is not impact proof.
GRI	Impact, human-rights and due-diligence reporting context.	Reporting does not establish legal compliance.
ESRS	Value-chain, affected stakeholders, policies, actions and metrics.	ESRS is not a substitute for CSDDD records.
TNFD	Nature location, dependency, impact and risk context.	Nature assessment must retain CSDDD legal basis.
TISFD	People, inequality and social-impact context.	Social mapping does not determine affected-person status.
COSO	Control environment, information, monitoring and remediation.	Control maturity is not certification.
Scope 3	Supplier/activity relationships and emissions context.	Emissions data does not prove broader impacts.
SDGs	Impact and policy context.	SDG contribution is not legal defence.

15.1 Logical Control Extension Schema

The following are logical application controls, not new columns in the canonical 38-field Physical Interface.

Logical group	Illustrative attributes	Function
legal_scope	entity; group; employees; turnover; jurisdiction; effective_date; decision	Applicability.
chain_activity	node; relationship; activity; tier; location; validity; inclusion_basis	Chain topology.
impact	right/environment; potential_actual; severity; likelihood; affected_scope	Impact identity.
assessment	risk_factor; information_basis; gap; uncertainty; reviewer; priority	Reasoned assessment.
measure	prevention; mitigation; cessation; minimisation; plan; owner; milestone	Action governance.
stakeholder	protected_id; representation; access; input; safety; feedback	Meaningful engagement.
complaint	channel; concern; status; action; outcome; appeal	Procedural lineage.
remediation	harm; remedy; affected_input; delivery; outcome; residual	Remedy evidence.
monitoring	indicator; baseline; result; trigger; next_review; supersession	Continuity.
authority	request; response; decision; penalty; review; applicable_law	Supervisory record.

16. Controlled Evidence Package, DOI and Release Control

Component	Minimum content
Manifest	Package id/version, entity/scope, creator, approver, hash and confidentiality.
Legal baseline	Directive/amendment, national transposition, provision, effective date and status.
Scope package	Entity/group, employees, turnover, jurisdiction and scope decision.
Chain package	Operations, subsidiaries, partners, activities, locations and validity.
Impact package	Potential/actual impact, source, affected scope, severity, likelihood and uncertainty.
Decision package	Prioritisation, measures, approval, resources, deadlines and rationale.
Stakeholder package	Protected participation, input, company response and safety controls.
Complaint/remedy package	Concern, case process, action, remedy, outcome and residual issue.
Monitoring package	Indicators, results, significant changes, reopenings and next review.
Authority package	Requests, responses, supervisory decisions, penalties and appeals.
Limitations	Known gaps, estimates, inaccessible information and prohibited inferences.

16.1 Public DOI Landing Page

The public page may disclose only authorised, non-confidential publication and provenance information: title, version, legal baseline, covered period, last review, current/superseded status and approved methodological limitations. It must not expose affected-person identities, complaints, allegations, supplier identities, exact sensitive locations, legal advice, authority communications or remediation details unless legally required and authorised.

APPROVED LANGUAGE CSDDD-related evidence has been structured, versioned, linked and reviewed through the EMJ.NEXUS evidence-infrastructure architecture for authorised use. This status is not legal advice, certification, assurance, regulatory approval or a determination of legal compliance.

16.2 Release gates

- The 2024 Directive and 2026 amendments are distinguished and correctly consolidated in use.
- Scope thresholds, transposition date and 26 July 2029 compliance date are current.
- The deleted climate-transition-plan obligation is not retained.
- EU-harmonised civil-liability conditions are not represented as current law.
- Reasonably available information, direct-partner focus and extension triggers are recorded without unsupported full-chain claims.
- Potential impacts, actual impacts, measures and verified outcomes remain separate states.
- Stakeholder and complainant data pass safety, privacy and access review.
- National transposition and authority decisions are jurisdiction-tagged.
- No External Supplement series number is inserted.
- No endorsement by an EU institution or authority is implied.

Appendix A. Requirement-to-Evidence Crosswalk

CSDDD reference	Requirement / object	Controlled evidence	EMJ.NEXUS function	Boundary
Arts. 1-3	Subject, scope and definitions	Entity, group, thresholds, jurisdiction, activities and dates	Scope identity and gate.	National law controls.
Arts. 5-7	Due diligence and integration	Policy/process, governance, roles and approvals	Task and decision lineage.	No duty transfer.
Arts. 8-9	Identification, assessment and prioritisation	Risk factors, reasonably available information, impacts, severity/likelihood and priority	Assessment and state control.	No automated conclusion.
Arts. 10-11	Prevent/mitigate and cease/minimise	Plans, contracts, support, operational changes and relationship measures	Action and milestone evidence.	Contract is not outcome.
Art. 12	Remediation	Harm, remedy, affected-person input, delivery and residual	Remedy and outcome lineage.	No remedy determination.
Arts. 13-14	Engagement and complaints	Stakeholders, safety, input, channel, case and outcome	Protected workflow.	No representation substitution.
Arts. 15-16	Monitoring and communication	Five-year/trigger review, effectiveness and publication	Continuity and output control.	Communication is downstream.
Arts. 24-28	Authorities and penalties	Jurisdiction, request, response, measure, turnover and appeal	Authority record linkage.	No penalty decision.
Art. 29 as amended	Civil-liability context	Applicable national law, claim, causation, damage and remedy	Restricted legal-case record.	No legal conclusion.

CSDDD reference	Requirement / object	Controlled evidence	EMJ.NEXUS function	Boundary
Arts. 30-37	Support, review, transposition/application	Guidance, change record, national law and effective date	Source/version governance.	No premature effect.

Appendix B. Minimum CSDDD Evidence Record

Domain	Required record
Control	record_id; version; state; owner; reviewer; created_at; updated_at
Source	source_id; authority class; provision; legal status; jurisdiction; locator; hash
Scope	entity; group; employees; turnover; period; threshold; transposition; decision
Chain	operation; subsidiary; partner; activity; tier; location; validity; inclusion basis
Impact	right/environment; potential/actual; affected scope; severity; likelihood; uncertainty
Assessment	risk factor; information basis; access limitation; gap; priority; rationale; approver
Measure	prevention; mitigation; cessation; minimisation; plan; owner; milestone; evidence
Stakeholder	protected id; representation; accessibility; safety; input; response; influence
Complaint	channel; concern; case; status; action; outcome; escalation; protection
Remediation	harm; remedy; delivery; affected input; result; residual; verification
Monitoring	indicator; baseline; outcome; trigger; review date; next review; supersession
Communication	publication; period; approval; source; limitation; correction
Authority	authority; request; response; decision; penalty; appeal; applicable law

Appendix C. Evidence Conflict and Escalation Protocol

7. Register conflicting evidence without overwriting either source.
8. Identify every scope decision, chain node, impact, priority, measure, communication and remedy dependent on the disputed fact.
9. Classify the conflict as contextual, assessment-relevant, decision-critical, rights-critical or safety-critical.
10. Apply PROTECTED, REVIEW-REQUIRED or HOLD where appropriate.
11. Assess retaliation, privacy, trade-secret and environmental-sensitivity risks before further collection or disclosure.
12. Seek additional information through an authorised, proportionate and accessible channel.
13. Route legal, human-rights, environmental, safeguarding, technical or jurisdictional matters to qualified reviewers.
14. Record the authorised resolution, residual uncertainty and reasoned treatment.
15. Issue a new Evidence Package version and preserve superseded history.
16. Notify stakeholders or authorities only where required and authorised.

Appendix D. Cryptographic Source Manifest

This v1.0 publication registers official locators and source status. Byte-level hashes must be inserted after controlled acquisition. A locator alone is not a byte lock.

Source ID	Official locator	Byte-lock state
EU-CSDDD-2024-1760	http://data.europa.eu/eli/dir/2024/1760/oj	ACQUISITION / HASH REQUIRED
EU-OMNIBUS-2026-470	http://data.europa.eu/eli/dir/2026/470/oj	ACQUISITION / HASH REQUIRED
EU-CSDDD-CONSOLIDATED	https://eur-lex.europa.eu/eli/dir/2024/1760	VERIFY CONSOLIDATION DATE / HASH
EU-CSDDD-COMMISSION	https://commission.europa.eu/business-economy-euro/doing-business-eu/sustainability-due-diligence-responsible-business/corporate-sustainability-due-diligence_en	WEB CAPTURE / HASH REQUIRED
EU-CSDDD-COUNCIL-2026	https://www.consilium.europa.eu/en/press/press-releases/2026/02/24/council-signs-off-simplification-of-sustainability-reporting-and-due-diligence-requirements-to-boost-eu-competitiveness/	CONTEXT / HASH REQUIRED

Appendix E. Institutional Engagement Record and Citation Language

E.1 Institutional Engagement Record

Any prior EMJ.LIFE public consultation response, policy submission or commentary concerning CSDDD is registered only as an institutional engagement record. It may evidence participation, reasoning and historical position at its publication date. It is not a binding source, does not amend this legal baseline, and must not be used as proof of compliance or as a substitute for the final amended Directive and national transposition.

E.2 Core-document reference

APPROVED LANGUAGE EU CSDDD materials are controlled through EMJ.LIFE EU Corporate Sustainability Due Diligence Directive Human Rights, Environmental and Chain-of-Activities Evidence Governance External Supplement Appendix v1.0 (EMJ-EXT-EU-CSDDD-2026-APPX). They support source provenance, scope, chain-of-activities identity, impact assessment, prioritisation, measures, stakeholder engagement, remediation, monitoring and supervisory evidence. They do not amend the canonical EMJ.NEXUS architecture or determine legal compliance.

E.3 Task-note language

APPROVED LANGUAGE CSDDD content, if used, is recorded as an external regulatory use case linked to the relevant canonical task and Evidence Unit. Canonical framework routing, points, value factors, weights, RCF, MCP, AEU, NTCC, Evidence Tier, assurance and claims conclusions remain unchanged.

E.4 Disclaimer

APPROVED LANGUAGE This supplement does not replace Directive (EU) 2024/1760 as amended, national transposition, supervisory authorities, courts, professional legal or human-rights advice, environmental expertise, or meaningful stakeholder engagement. Inclusion within EMJ.NEXUS does not imply endorsement, certification, approval or recognition by any EU institution or authority.

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Applicable EU and national legal texts and decisions of competent and judicial authorities prevail. Users remain responsible for legal, human-rights, environmental, safeguarding, privacy and professional advice and for satisfying all applicable obligations.

Publication governance note: the complete DOI must not be displayed until registration is complete. National transposition, Commission guidance and implementation measures must be represented according to their verified status at the legal cut-off.