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THIS ACTION IS FUNDED BY THE EUROPEAN UNION

ANNEX 2

to the Commission Implementing Decision on the financing of the multiannual action plan for the thematic programme on Global Challenges (Prosperity) for 2023-2025

Action Document for EU Helpdesk on Corporate Sustainability Due Diligence Directive (CS3D)
Accompanying Measures

MULTIANNUAL PLAN

This document constitutes the multiannual work programme within the meaning of Article 110(2) of the Financial Regulation, within the meaning of Article 23 of the NDICI-Global Europe Regulation.

1 SYNOPSIS

1.1 Action Summary Table

1. Title CRIS/OPSYS business reference Basic Act	EU Helpdesk on Corporate Sustainability Due Diligence Directive (CS3D) Accompanying Measures Opsys number: ACT-62114 Financed under the Neighbourhood, Development and International Cooperation Instrument (NDICI-Global Europe)
2. Team Europe Initiative (TEI)	YES, Sustainability in Global Value Chains TEI
3. Zone benefiting from the action	The action shall be carried out globally
4. Programming document	NDICI-Global Europe Global Challenges Multiannual Indicative Programme 2021-2027 ¹
5. Link with relevant MIP(s) objectives / expected results	Specific objective 1 'Investment climate, private sector, decent work, employment and trade' under the priority area Prosperity Expected results: enabling legal, private and public partners to implement mandatory human rights and environmental due diligence requirements. Thus improving the promotion of decent employment, improved occupational safety and health, freedom of association, strengthened public – private and social dialogue, higher compliance with labour standards, enabling legal and public governance environment for the implementation of due diligence requirements
PRIORITY AREAS AND SECTOR INFORMATION	
6. Priority Area(s), sectors	Priority Area 3: Prosperity Investment climate, private sector, decent work, employment and trade

¹ C(2021)9157

7. Sustainable Development Goals (SDGs)	Main SDG (1 only): SDG 8 – Decent Work and Economic Growth Other significant SDGs targets: SDG 12 – Responsible Consumption and Production SDG 13 – Climate Action SDG 16 – Peace, Justice and Strong Institutions SDG 17 – Partnerships for the Goals			
8 a) DAC code(s)	25040 – Responsible business conduct			
8 b) Main Delivery Channel	13000 Delegated Cooperation to Member State Agencies			
9. Targets	<input type="checkbox"/> Migration <input type="checkbox"/> Climate <input checked="" type="checkbox"/> Social inclusion and Human Development <input checked="" type="checkbox"/> Gender <input type="checkbox"/> Biodiversity <input type="checkbox"/> Education <input checked="" type="checkbox"/> Human Rights, Democracy and Governance			
10. Markers (from DAC form)	General policy objective @	Not targeted	Significant objective	Principal objective
	Participation development/good governance	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Aid to environment @	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Gender equality and women's and girl's empowerment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Reproductive, maternal, new-born and child health	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Disaster Risk Reduction @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Inclusion of persons with Disabilities @	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Nutrition @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	RIO Convention markers	Not targeted	Significant objective	Principal objective
	Biological diversity @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Combat desertification @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Climate change mitigation @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Climate change adaptation @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Internal markers and Tags	Policy objectives	Not targeted	Significant objective	Principal objective
	Digitalisation @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	digital connectivity digital governance	YES <input type="checkbox"/> <input type="checkbox"/>	NO <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	/

	digital entrepreneurship	<input type="checkbox"/>	<input checked="" type="checkbox"/>	/
	digital skills/literacy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	digital services	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Connectivity @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	digital connectivity	YES	NO	/
	energy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	transport	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	health	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	education and research	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Migration @	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Reduction of Inequalities @	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Covid-19	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BUDGET INFORMATION				
12. Amounts concerned	<p>Budget line(s) (article, item): 14 02 02 42</p> <p>Total estimated cost: EUR 11 million</p> <p>Total amount of EU budget contribution EUR 8 million</p> <p>The contribution is for an amount of EUR 5 500 000 from the general budget of the European Union for 2023 and for an amount of EUR 2 500 000 from the general budget of the European Union for 2024 subject to the availability of appropriations for the respective financial years following the adoption of the relevant annual budget, or as provided for in the system of provisional twelfths.</p> <p>This action is co-financed by:</p> <p>- Germany for an amount of EUR 3 million</p> <p>Netherlands Sweden, France, Belgium, and Luxembourg, consider in kind contributions or financing of additional related activities. These possible contributions will be coordinated within the context of the relevant TEI.</p>			
MANAGEMENT AND IMPLEMENTATION				
13. Type of financing²	Indirect management through a Member State Agency or consortium of Member State Agencies to be selected in accordance with the criteria set out in section 4.3.1.			

1.2 Summary of the Action

This action is set out to create an accessible platform (EU Helpdesk) for stakeholders in partner countries of the EU (inter alia businesses, government, social partners and civil society) that produce goods and services for the single market, to facilitate an effective implementation of the Corporate Sustainability Due Diligence Directive (CS3D) and help lever a positive effect on adherence to Human rights Conventions and internationally agreed standards as well as environmental and climate agreements. The platform will be set up in the context of the Team Europe Initiative on Sustainability in Global Value Chains. Currently, involved EU Member States in the TEI are Belgium, Germany (EUR 3 million plus funding for the TEI secretariat), France, Italy, Luxembourg, Netherlands, Finland

² Art. 27 NDICI

and Sweden.

The EU Helpdesk, will be developed as a One-Stop-Shop, where value chain actors can seek advice and be guided to available accompanying measures which help them to understand and effectively implement the CS3D.

There is currently a proliferation of tools, actions, and initiatives, in the realm of human rights and environmental due diligence (HREDD), which have to be exercised on a mandatory basis by companies who are in the scope of the CS3D and their value chain. Therefore, this action is intended to guide stakeholders to understand what tools and initiatives are available to support them in their endeavour to correctly implement HREDD in a sustainable manner, thus improving compliance with SDGs 8, 12, 13, 16 and 17.

The EU Helpdesk will curate the existing tools, and create a catalogue, which will be continuously updated. It envisages four different website entrances: for businesses, workers and civil society, social partners and (potential) victims of human rights or environmental abuses, multi-stakeholder initiatives and governments. It will offer both 1) static information (a categorized overview of accompanying measures per entrance), and 2) tailored referral (by a person) to useful accompanying measures (via for instance phone, e-mail, or live chat). This way, this action intends to help stakeholders in producing countries to effectively prepare for and implement the CS3D in a sustainable manner.

2 RATIONALE

2.1 Context

The action will be implemented under the Global Challenges Programme of the Neighbourhood, Development and International Cooperation Instrument – Global Europe (NDICI-Global Europe) that sets out the global and multilateral dimension of implementation of EU's political priorities. It aims to strengthen the EU as a global actor in the delivery of the United Nations 2030 Agenda and the Paris Agreement to help eradicate poverty, reduce inequalities and achieve sustainable development. It is in line with Global Gateway.

The European Union aspires to ensure that products and services that reach the single market have been produced in full respect of human rights including labour rights and environment protection issues (including climate). At the highest political level, commitments have been made on the eradication of child labour and the addressing of forced labour. In 2021 State of the Union (SOTEU) President Von der Leyen stated '*Doing business around the world, global trade – all that is good and necessary. But this can never be done at the expense of people's dignity and freedom...Human rights are not for sale – at any price.*' The Commission's Proposal for a Directive on CS3D, product-specific legislative initiatives, and the Communication on Decent Work Worldwide³ are important levers to promote the adherence to social and environmental standards of EU trading partners. These initiatives all recognise the importance of accompanying support to value chain actors in our partner countries. Further, these initiatives are complementary to and intersecting with partners' trade and sustainable development (TSD) commitments in bilateral trade agreements and unilateral arrangements such as the Generalised Scheme of Preferences (GSP)⁴. Assistance provided to those partner countries should also take into account implementation priorities as agreed in TSD and GSP contexts.

The action envisage to cover the priority of Investment climate, private sector development and engagement, decent work, employment and trade in the Prosperity Pillar of the Global Challenges Multiannual Indicative Programme. The Multiannual financial framework actions will support private sector as an engine of investments, trade and jobs creation, while ensuring investment climate and business environment are conducive to attract and retain investments aiming at sustainable and inclusive economic growth. Promoting women, youth, including those with disabilities or otherwise disadvantaged and vulnerable groups, will guide the interventions planned.

This action is aligned with the EU's objective to ensure that products and services that reach the single market have been produced in full respect of social and environmental standards. At the international level, this objective is in

³ COM(2022)66 of 23.02.2022

⁴ Regulation (EU) No 978/2012

accordance with the EU's priority to promote the United Nations Guiding Principles on Business and Human Rights⁵, the ILO MNE Declaration⁶, and the OECD Guidelines for Multinational Enterprises and due diligence standards⁷. Further promotion of these international standards is a key objective in the EU Action Plan on Human Rights and Democracy (2020-2024).

Lastly, considering the CS3D more specifically, this action aims to contribute to Article 14 of the proposal, which states that EU Member States shall develop accompanying measures to support the effective implementation of the CS3D by value chain actors. Indirectly, it may also contribute to the implementation of other EU legislative acts targeting supply chains, such as the Conflict Minerals Regulation and the upcoming Regulation on deforestation-free supply chains and Regulation on batteries and waste batteries. At a later stage, once the EU Helpdesk is fully operational and demonstrates added value, the Helpdesk could also be extended to include these legislations and their accompanying measures.

The behaviour of companies across all sectors of the economy is key to succeed in delivering on the UN Sustainable Development Goals, including on its human rights – notably labour rights. Through its legislative initiative on horizontal due diligence, the EU is integrating sustainability and responsible business conduct into EU companies' operations and global value chains. At the same time, mandatory HREDD could have unintended adverse effects on producer countries if, for instance, companies respond to new obligations by disengaging from high-risk countries/sectors as an attempt to de-risk their value chains. This action will be an important part to guide stakeholders in partner countries to programmes which will support them to produce in a sustainable manner and to mitigate any potential risks.

This thematic action is thus part of the package of support that the EU intends to deploy to help those impacted by our measures to conform to the new EU standards. The action thereby helps the EU meet its political commitment to policy coherence for sustainable development and will contribute to galvanising the promotion of human rights accountability and decent work in trade relations.

Under the framework of the Team Europe Initiative on Sustainability in Global Value Chains, the EU Helpdesk allows for effective coordination among the participating EU Member States. Through the EU Helpdesk, it is possible to have a unified message towards partner countries, jointly finance measures, and avoid duplication. Hence, avoiding a fragmented European support landscape, providing more clarity and certainty to stakeholders in producing countries. Currently, involved EU Member States are Belgium, Germany, France, Italy, Luxembourg, Netherlands, Finland, and Sweden.

2.2 Problem Analysis

Short problem analysis:

There is currently a proliferation of tools, actions, and initiatives (i.e. accompanying measures) that should support the implementation of human rights and environmental due diligence (HREDD), which has to be exercised on a mandatory basis by companies who are in the scope of the CS3D and their value chain. Based on a mapping of accompanying measures done by the EC, BE, SE, DE and NL, about 200 different accompanying measures, worth over 2 billion euro's already exist. There is a substantial risk of overlapping actions and lack of synergies. Furthermore, there is a risk that stakeholders targeted by these accompanying measures are not aware of the existence of these actions or are unable to find one that is most relevant to them. Therefore, this action intends to both guide stakeholders to relevant tools and initiatives that are available to support them in their endeavour to correctly implement the CS3D/ HREDD in a sustainable manner, and to find synergies and avoid overlap when Member States or the Commission develops new/ adjusts existing accompanying measures.

The Helpdesk will curate the existing tools, and create a catalogue, which will be continuously updated.

⁵ https://www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinessshr_en.pdf [Accessed on 13/09/2023]

⁶ https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---multi/documents/publication/wcms_094386.pdf [Accessed on 13/09/2023]

⁷ OECD (2023), *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, OECD Publishing, Paris, <https://doi.org/10.1787/81f92357-en> [Accessed on 13/09/2023]

The Helpdesk will have four different entrances, targeting four different groups of stakeholders: i) partner country governments, ii) businesses, iii) civil society and social partners (including workers) and (potential) victims of human rights and environmental abuses, and iv) multi stakeholder initiatives.

Identification of main stakeholders and corresponding institutional and/or organisational issues (mandates, potential roles, and capacities) to be covered by the action, are thus:

- *Governments in partner countries* who need assistance to understand the implications of CS3D and to support them to change governance structures (at central, regional and local level) or policy environments if needed, ensuring transparency and accountability;
- *Businesses in partner countries*: to refer them to relevant existing tools that can help them to implement CS3D when being part of the value chain of an in scope company. For instance to relevant programmes that help them to know their role and rights, so as to avoid the cascading of costs of HREDD on them but to increase engagement and investment of in scope companies with their value chain partners, i.e. the correct implementation of the CS3D. The specific needs of SMEs will be duly taken into account.
- *Civil society and social partners (including workers) and potential victims of human rights and environmental abuses in partner countries*: these represent some of the most vulnerable groups. Within the CS3D they will play an important role in the indirect enforcement/control of the correct compliance with the CS3D. The dedicated entrance of the Helpdesk should make relevant accompanying measures easily accessible to this group, promote their role in monitoring and advocacy, ensure rights-awareness and provide sufficient information on access to remedies. Specific groups within this group are women, youth, indigenous peoples, migrants and other minorities. The Helpdesk should be constructed in such a way that it is easily accessible to persons with disabilities as well.
- *International organisations*: their programmes may be referred to via the EU Helpdesk, and they can use the inventory of the Helpdesk to find synergies and avoid overlaps with existing programmes.
- *NGOs*: they can inform their local partners of and use actions within the EU Helpdesk to capacitate them and to have a better (support to) access to justice when representing local stakeholders.
- Indirectly, the Helpdesk could be beneficial for *EU governments, companies, and other stakeholders* as well, because engagement between these groups and stakeholders in partner countries is essential when correctly implementing CS3D/ HREDD. For example, they may point out relevant tools available through the Helpdesk to their counterparts in producer countries.

3 DESCRIPTION OF THE ACTION

3.1 Objectives and Expected Outputs

The **Overall Objective** of this action is to **strengthen partner countries' compliance** with internationally agreed human rights including labour rights, environmental, and climate, standards.

The **Specific Objective 1** of this action is to:

To **increase capacity** of stakeholders in partner countries **to implement, comply with and enforce** internationally agreed human rights, including labour rights, environmental, and climate, standards.

The **Outputs** to be delivered by this action contributing to the corresponding Specific Objectives are:

1.1 Enhanced **access to information** on the available accompanying measures for the inter alia businesses, governments, social partners and civil society, affected stakeholders in the partner countries

1.2 Enhanced **capacity** of value chain partners in partner countries **to implement** Human Rights Environmental Due Diligence

1.3 Improved **coordination in development of new accompanying measures** by the EU Member States, the Commission and international organisations.

3.2 Indicative Activities

The Action will include the following activities - this list is non-exhaustive and additional activities can be implemented that are consistent and coherent with the delivery of the established outcomes; some activities will contribute to achieving more than one output so they are grouped as follows:

Activities relating to Output 1

- Building an online platform (website, hosted on EU server), which offers both 1) static information on the Directive, and 2) referral to useful accompanying measures tailored for the respective target groups.
- The EU Helpdesk will refer to already existing and possible future additional accompanying measures considered most pertinent by participating TEI Member States, the European Commission, and its users. As referral platform, it does in principle not provide accompanying measures itself.
- Setting up an interface that allows the different target groups (civil society and social partners, businesses, governments, and multi stakeholder initiatives, affected stakeholders) to find the information most relevant for them via specific entry points on the website.
- Developing a communication strategy aimed at reaching the different target groups, especially those most vulnerable, and promoting the Helpdesk at EU delegations, Member States missions, business associations, European NGOs and their local partners etc.
- Making the EU Helpdesk accessible for all, taking into account the needs of women and those most vulnerable, such as youth and disabled persons.
- Employ (possibly via Member States secondments) and train staff to give in person advice on relevant accompanying measures.
- The EU Helpdesk will be set-up in a modular, flexible approach, thus allowing to periodical adjust (including growing) based on *inter alia* the Monitoring and Evaluation outcomes. Initial languages will most likely be in English, French and Spanish, but based on monitoring and evaluation outcomes, can be extended to other (local) languages as well.

Activities relating to Output 2

- Create a practical overview of accompanying measures for each of the four entries of the Helpdesk. The EU Helpdesk will analyze the mappings and select the most useful ones, categorise, and advertise them in the EU Helpdesk, and/ or refer the stakeholders to the relevant accompanying measures (via for instance phone, email or live chat). The catalogue will be continuously updated/ monitored.
- This EU Helpdesk only targets stakeholders in non-EU partner countries, while offering links to digital support services for EU stakeholders (e.g., for EU businesses being developed by another Commission service).

Activities relating to Output 3

- Incoming requests will be monitored and analysed to improve the offer and advise Member States and the Commission on the development of new accompanying measures, to find synergies and avoid overlaps. The EU Helpdesk will ask its users for continuous feedback (monitoring and evaluation) to understand what works and what does not work (including if the EU Helpdesk is not reaching specific groups, m.n. those most vulnerable).

The commitment of the EU's contribution to the Team Europe Initiative to which this action refers, will be complemented by other contributions from Member States and possibly European financing institutions in a Team Europe approach. It is subject to the formal confirmation of each respective member's meaningful contribution as early as possible. In the event that the TEIs and/or these contributions do not materialise, the EU action may continue outside a TEI framework.

3.3 Mainstreaming

Environmental Protection & Climate Change

The CS3D Directive prescribes that due diligence processes need to take into account adherence to international environmental and climate agreements. The action will refer to appropriate accompanying measures and as such the very nature of this action document allows alignment to meet the highest environmental protection standards and to address climate change issues. Outcomes and outputs will be perfectly mainstreamed, both in the contract for the implementation as well as in the activities, the environmental protection and climate change.

Outcomes of the EIA (Environmental Impact Assessment) screening (relevant for projects and/or specific interventions within a project)

The EIA (Environment Impact Assessment) screening classified the action as Category C (no need for further assessment).

Outcome of the CRA (Climate Risk Assessment) screening (relevant for projects and/or specific interventions within a project)

The Climate Risk Assessment (CRA) screening concluded that this action is no or low risk (no need for further assessment)

Gender equality and empowerment of women and girls

As per the OECD Gender DAC codes identified in section 1.1, this action is labelled as G1. This implies that gender equality is a significant objective of the action. The action will contribute to the objectives of the GAP III.

At all stages gender-responsive human rights-based approach (HRBA) principles of participation, non-discrimination/equality, accountability and transparency will guide the planning and implementation of the action and specifically the desk review. Every effort will be made to ensure gender balance and to prioritise the active participation of women in the action. Participation of women can also play an important element when implementing CS3D.

Human Rights

Human rights-based approach and its key principles (participation, non-discrimination, accountability and transparency) will be integrated throughout the action.

Human Rights, including labour rights, and Good Governance are closely interlinked in this action as the scope is to provide the global business community with a practical, risk-based due diligence six step framework to help companies in ensuring they are not directly or indirectly contributing to conflicts or abuses of human rights, including child labour and forced labour.

Disability

This action is labelled as D1. The European Union recognises and respects the right of persons with disabilities. The Commission is committed to making project information and activities as accessible as possible to the largest possible number of users and participants including those with visual, auditory, cognitive or physical disabilities. Attention will also be paid to ensure and enable the participation of people with disabilities in the action's activities.

Democracy

The action strengthens the democracy as it contributes to improving the public governance in the areas of employment and social protection and can strengthen social dialogue.

Conflict sensitivity, peace and resilience

While contributing to an improved access to better employment opportunities and inclusive social protection systems in partner countries, this action participates in building solid ground for peace and resilience. In particular when promoting responsible sourcing from conflict-affected and high risks areas, which follows from correctly implementing CS3D.

Disaster Risk Reduction

Not targeted.

3.4 Risks and Lessons Learnt

Category	Risks	Likelihood (High/ Medium/ Low)	Impact (High/ Medium/ Low)	Mitigating measures
4 (To legality and regularity aspects)	CS3D is not final yet. Triologue could lead to specific changes on article 14, weakening the role of accompanying measures or the entire legislation might not be adopted.	Low	High	The discussions within and between EP and Member States are closely monitored. The modular and flexible design of the Helpdesk, will allow adjustment if the legislation would take a different turn. If the CS3D will not be adopted, the Helpdesk will most likely not be developed and funding will not be available.
5 (to communication and information)	Some stakeholders will not be aware of the existence of the EU Helpdesk, especially those most vulnerable such as women, youth and persons with disabilities or those stakeholders who have limited access to internet.	Medium	Medium	A promotion package on the EU Helpdesk will be part of the action. Furthermore, when engaging with vulnerable stakeholder or affiliated CSOs we will raise awareness on this Helpdesk and ask for their feedback and to share the Helpdesk among themselves/ their constituents. A dedicated entry pointy for civil society and social partners will help address the needs of women, youth and other vulnerable groups. In the run up they will be asked to provide input as well.
2 (to planning, processes and systems)	Another Commission service is setting up a one stop shop on CS3D for EU businesses as well. Confusion/ overlap could exist between the two.	Low	Low	The action is developed in close consultation with Commission services. The Helpdesk will refer to the One Stop Shop for European stakeholders.
2	The Helpdesk grows too fast and will become unmaneagable.	Medium	Medium	The Helpdesk will start relatively small covering only the CS3D directive, with an initial focus on labour standards followed by environmental agreements. As the Helpdesk is set up in a modular fashion this could allow, once initial programme is consolidated, to consider taking other pieces of legislation on board. To keep operations manageable this will not be

				possible from the start.
Lessons Learnt: We have to take this step by step, getting different stakeholders on board. We chose for a flexible, modular approach so that we can adjust along the way.				

3.5 The Intervention Logic

The underlying intervention logic for this action is that there is a proliferation of accompanying measures that target different stakeholders. Because of this proliferation, many stakeholders are not aware of the support measures available to them to implement the CS3D and thus improve their compliance with Human rights, Conventions and internationally agreed standards (including labour rights and environment protection issues (including climate)). Therefore, these accompanying measures are not reaching their full potential, and overlap of accompanying measures occur or synergies are missed.

If the Helpdesk will be set-up and creates an easily accessible overview of relevant accompanying measures, then stakeholders in partner countries will be able to identify relevant accompanying measures to them, supporting them in the implementation of the CS3D which would to improved compliance with internationally agreed human rights including labour rights, and environmental standards. Furthermore, because of the overview and the curation of the overview, overlaps and gaps of accompanying measures can easily be identified thus leading to more efficient use of new accompanying measures. The Helpdesk will help to maximize complementarity between different programming from Commission services but also from Member States and international organisations.

3.6 Logical Framework Matrix

This indicative logframe constitutes the basis for the monitoring, reporting and evaluation of the intervention. On the basis of this logframe matrix, a more detailed logframe (or several) may be developed at contracting stage. In case baselines and targets are not available for the action, they should be informed for each indicator at signature of the contract(s) linked to this AD, or in the first progress report at the latest. New columns may be added to set intermediary targets (milestones) for the Output and Outcome indicators whenever it is relevant.

- At inception, the first progress report should include the complete logframe (e.g. including baselines/targets).
- Progress reports should provide an updated logframe with current values for each indicator.
- The final report should enclose the logframe with baseline and final values for each indicator.

The indicative logical framework matrix may evolve during the lifetime of the action depending on the different implementation modalities of this action. The activities, the expected Outputs and related indicators, targets and baselines included in the logframe matrix may be updated during the implementation of the action, no amendment being required to the Financing Decision.

PROJECT MODALITY (3 levels of results / indicators / Source of Data / Assumptions - no activities)

Results	Results chain (e): Main expected results (maximum 10)	Indicators (e): (at least one indicator per expected result)	Baselines (values and years)	Targets (values and years)	Sources of data	Assumptions
Impact	To strengthen partner countries' compliance with internationally agreed human rights including labour rights and environmental standards.	1 Number of countries, trading with the EU, complying with internationally agreed human rights including labour rights standards included in Annex Part I of the Directive 2 Number of countries, trading with the EU, complying with internationally agreed environmental standards included in Annex Part II of the Directive	1 TBD in the inception phase 2 TBD in the inception phase	1 TBD in the inception phase 2 TBD in the inception phase	1 Normlex , UN Treaty Database 2 Global SDG Indicators Database (SDG 12.4.1); list of countries from CBD	<i>Not applicable</i>

Outcome 1	<p>To increase capacity of stakeholders in partner countries to implement, comply with and enforce internationally agreed human rights including labour rights, and environmental standards.</p>	<p>1.1 % of clients of the EU Helpdesk that report satisfaction with the quality of services provided, disaggregated by gender, country, and target group (businesses, government representatives, social partners, civil society)</p>	<p>1.1 0</p>	<p>1.1 TBD in the inception phase</p>	<p>1.1 reports from established internal monitoring system</p>	<p>Public and private stakeholders in partner countries see the importance of complying with internationally agreed human rights including labour rights and environmental standards</p>
Output 1 relating to Outcome 1	<p>1. Enhance access to information on the available accompanying measures for the inter alia businesses, governments, social partners and civil society in the partner countries</p>	<p>1.1.1 Status of operationalisation of the Helpdesk that provides information on available accompanying measures</p> <p>1.1.2 Number of stakeholders receiving information on the accompanying measures through the Helpdesk with support of the EU-funded intervention, disaggregated by gender country and target group (businesses, government representatives, social partners, civil society)</p> <p>1.1.3 Number of Helpdesk staff trained with support of the EU-funded intervention with increased knowledge and/or skills in referrals to accompanying measures, disaggregated by gender</p>	<p>1.1.1 Not operational</p> <p>1.1.2 0</p> <p>1.1.3 0</p>	<p>1.1.1 Fully operational</p> <p>1.1.2 TBD in the inception phase</p> <p>1.1.3 TBD in the inception phase</p>	<p>1.1.1 Progress reports for the EU-funded intervenient</p> <p>1.1.2 Progress reports for the EU-funded intervenient</p> <p>1.1.3 Pre- and post-training test reports</p>	<p>Stakeholders in third countries have access to the right tools to support them in complying with the Directive</p>

Output 2 relating to Outcome 1	2. Enhance capacity of value chain stakeholders in partner countries to implement Human Rights Environmental Due Diligence	<p>1.2.1 Number of stakeholders in partner countries helped by the EU Helpdesk who reported improved capacity to comply with the EU Directive, disaggregated by gender, country and target group (businesses, government representatives, social partners, civil society)</p> <p>1.2.2 Number of EU companies reporting satisfaction with the Helpdesk for referring their business partners to accompanying measures.</p>	1.2.1 0 1.2.2 0	1.2.1 TBD in the inception phase 1.2.2 TBD in the inception phase	1.2.1 TBD by end of 2024 the latest 1.2.2 TBD by end of 2024 the latest	Stakeholders in third countries are prepared to comply with the Directive, and the situation on those countries concerning human rights, including labour rights and the environment is improved;
Output 3 relating to Outcome 1	3. Improve coordination in development of new accompanying measures by the EU Member States, the Commission and international organisations	2.1.1 Number of accompanying measures developed with the support of the EU-funded intervention following needs identification of the Helpdesk	2.1.1 TBD in the inception phase	2.1.1 TBD in the inception phase	2.1.1 Progress reports for the EU-funded intervenient	Commission services, Member States, and international organisations exchange and coordination on accompanying measures;

4 IMPLEMENTATION ARRANGEMENTS

4.1 Financing Agreement

In order to implement this action it is not envisaged to conclude a financing agreement with the partner country.

4.2 Indicative Implementation Period

The indicative operational implementation period of this action, during which the activities described in section 3 will be carried out and the corresponding contracts and agreements implemented, is 78 months from the date of adoption by the Commission of this Financing Decision.

Extensions of the implementation period may be agreed by the Commission's responsible authorising officer by amending this Financing Decision and the relevant contracts and agreements.

4.3 Implementation Modalities

The Commission will ensure that the EU appropriate rules and procedures for providing financing to third parties are respected, including review procedures, where appropriate, and compliance of the action with EU restrictive measures.⁸

4.3.1 Indirect Management with an entrusted entity

This action may be implemented in indirect management with a Member State Agency or a consortium of entrusted Member State Agencies, which will be selected by the Commission's services using the following criteria: operational experience and capacity to set up and manage a Helpdesk; ability to mobilise technical capacity to offer guidance on due diligence process as applicable in the CS3D directive; technical know-how, including with relevant digital technologies, to curate and manage knowledge and capacity building products. The implementation by this entity or consortium of entities entails the complete action as described in section 3.

4.4. Scope of geographical eligibility for procurement and grants

The geographical eligibility in terms of place of establishment for participating in procurement and grant award procedures and in terms of origin of supplies purchased as established in the basic act and set out in the relevant contractual documents shall apply.

4.5. Indicative Budget

Indicative Budget components	EU contribution (amount in EUR) 2023	EU contribution (amount in EUR) 2024	DE contribution (amount in EUR)
Objective1	5,500,000	2,500,000	3,000,000
Indirect management with an entrusted Member State Agency or consortium of Member State Agencies – cf. section 4.3.1	5,500,000	2,500,000	3,000,000

⁸ www.sanctionsmap.eu Please note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy between the published legal acts and the updates on the website it is the OJ version that prevails.

Evaluation – cf. section 5.2 Audit – cf. section 5.3	may be covered by another Decision	may be covered by another Decision	N.A.
Totals	5,500,000	2,500,000	3,000,000

4.6 Organisational Set-up and Responsibilities

The overall strategic direction of the EU Helpdesk will be overseen by the **Political Steering Committee (PSC)**, which provides the longer-term orientation and oversight of the Helpdesk, decides on strategic lines of action and of communication, and facilitates dialogues with partner countries as well as other development and political actors and stakeholders. The PSC consists of representatives from Commission services and the government representatives from the Member States participating in the TEL.

The EU Helpdesk Management Group consists of Germany and Commission services, and possibly other Member States who contribute to the Helpdesk. The EU Helpdesk Management Group is responsible for the continuous revision process after the formal launch of the EU Helpdesk. Together with the EU Helpdesk staff it monitors the demand of support measures and tracks and analyses requests by stakeholders from partner countries to continue to identify needs and potential gaps.

As part of its prerogative of budget implementation and to safeguard the financial interests of the Union, the Commission may participate in the above governance structures set up for governing the implementation of the action and may sign or enter into joint declarations or statements, for the purpose of enhancing the visibility of the EU and its contribution to this action and ensuring effective coordination.

5 PERFORMANCE MEASUREMENT

5.1 Monitoring and Reporting

The day-to-day technical and financial monitoring of the implementation of this action will be a continuous process, and part of the implementing partner's responsibilities. To this aim, the implementing partner shall establish a permanent internal, technical and financial monitoring system for the action and elaborate regular progress reports (not less than annual) and final reports. Every report shall provide an accurate account of implementation of the action, difficulties encountered, changes introduced, as well as the degree of achievement of its results (Outputs and direct Outcomes) as measured by corresponding indicators, using as reference the logframe matrix.

The Commission may undertake additional project monitoring visits both through its own staff and through independent consultants recruited directly by the Commission for independent monitoring reviews (or recruited by the responsible agent contracted by the Commission for implementing such reviews).

Roles and responsibilities for data collection, analysis and monitoring:

The entity or consortium of entrusted entities will establish as part of the action a management information system that collects data inter alia on the nature of requests, the recommendations and guidance provided and the satisfaction of the different client groups.

5.2 Evaluation

Having regard to the importance of the action, a mid-term and final evaluation(s) may be carried out for this action or its components via independent consultants via an implementing partner.

The mid-term evaluation will be carried out for problem solving and learning purposes, in particular with respect to the effectiveness of service delivery to the different stakeholders and their satisfaction with the services offered.

A final evaluation is envisaged for accountability and learning purposes at various levels (including for policy

revision), taking into account in particular the fact that the Helpdesk may be expanded to cover additional legislation and possibly an extension of services for a longer period.

All evaluations will be jointly agreed and implemented with the Member States that are active in the TEI.

The evaluation reports may be shared with the partners and other key stakeholders following the best practice of evaluation dissemination. The implementing partner and the Commission shall analyse the conclusions and recommendations of the evaluations and, where appropriate, apply the necessary adjustments.

5.3 Audit and Verifications

Without prejudice to the obligations applicable to contracts concluded for the implementation of this action, the Commission may, on the basis of a risk assessment, contract independent audit or verification assignments for one or several contracts or agreements.

6 STRATEGIC COMMUNICATION AND PUBLIC DIPLOMACY

The 2021-2027 programming cycle will adopt a new approach to pooling, programming and deploying strategic communication and public diplomacy resources.

In line with the 2022 [‘Communicating and Raising EU Visibility: Guidance for External Actions’](#), it will remain a contractual obligation for all entities implementing EU-funded external actions to inform the relevant audiences of the Union’s support for their work by displaying the EU emblem and a short funding statement as appropriate on all communication materials related to the actions concerned. This obligation will continue to apply equally, regardless of whether the actions concerned are implemented by the Commission, partner countries, service providers, grant beneficiaries or entrusted or delegated entities such as UN agencies, international financial institutions and agencies of EU Member States.

However, action documents for specific sector programmes are in principle no longer required to include a provision for communication and visibility actions promoting the programmes concerned. These resources will instead be consolidated in Cooperation Facilities established by support measure action documents, allowing Delegations to plan and execute multiannual strategic communication and public diplomacy actions with sufficient critical mass to be effective on a national scale.

Appendix 1 REPORTING IN OPSYS

A Primary Intervention (project/programme) is a coherent set of activities and results structured in a logical framework aiming at delivering development change or progress. Identifying the level of the primary intervention will allow for:

Articulating Actions or Contracts according to an expected chain of results and therefore allowing them to ensure efficient monitoring and reporting of performance;

Differentiating these Actions or Contracts from those that do not produce direct reportable development results, defined as support entities (i.e. audits, evaluations);

Having a complete and exhaustive mapping of all results-bearing Actions and Contracts.

Primary Interventions are identified during the design of each action by the responsible service (Delegation or Headquarters operational Unit).

The level of the Primary Intervention chosen can be modified (directly in OPSYS) and the modification does not constitute an amendment of the action document.

The intervention level for the present Action identifies as (tick one of the 4 following options);

Action level (i.e. Budget Support, blending)		
<input checked="" type="checkbox"/>	Single action	Present action: all contracts in the present action