

**GENDER  
JUSTICE  
OVER  
CORPORATE  
PROFITS**

**A GENDER ANALYSIS OF THE  
OMNIBUS PROPOSAL**

**act!onaid**

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# SUMMARY OVERVIEW

## VALUE CHAIN SCOPE

### WHY IT MATTERS

Women are overrepresented in low-skilled jobs at facilities in Tiers 2 and 3 as well as in informal work further down the value chain, where adverse impacts of corporate activities are more likely to occur.

### WHAT IS IN THE OMNIBUS

Limits the due diligence obligation to Tier 1, the company's direct suppliers.

### RECOMMENDATION

The whole value chain should be covered in due diligence legislation, including direct and indirect business partners.

## MEANINGFUL STAKEHOLDER ENGAGEMENT

### WHY IT MATTERS

Women and individuals or groups in marginalised situations are too often excluded from consultation and decision-making processes and experience additional barriers for participation. Yet, female workers, gender experts, NGOs, and feminists' organisations can provide tremendous support in pointing out gender risks and impacts.

### WHAT IS IN THE OMNIBUS

Introduces a narrowed definition of stakeholder. Limits the obligation to involve stakeholders further and introduces a focus on solely those "directly affected".

### RECOMMENDATION

Meaningful and gender-responsive engagement with all stakeholders should be mandatory for each step of the due diligence process.

## MONITORING

### WHY IT MATTERS

Especially for women, regular monitoring and adaptation is essential to ensure companies' due diligence is responsive to their needs. Due diligence is an ongoing process that enables companies to continuously adapt their strategy to emerging gender-specific risks and needs.

### WHAT IS IN THE OMNIBUS

Reduces monitoring to once every 5 years.

### RECOMMENDATION

Regular annual monitoring should be mandatory to ensure an effective and responsive ongoing due diligence process.

## FINANCIAL SECTOR EXCLUSION

### WHY IT MATTERS

Banks and financial institutions contribute to serious abuses through their investments, such as land grabbing, deforestation and climate change. As women are more dependent on threatened natural resources, harmful investments have a devastating effect on their lives.

### WHAT IS IN THE OMNIBUS

Removes the review clause to re-evaluate the inclusion of the financial sector after two years.

### RECOMMENDATION

The financial sector should be required to carry out due diligence on their downstream activities.

## CLIMATE TRANSITION PLANS

### WHY IT MATTERS

Due to existing gender inequality in society, women are more severely affected by climate change. Women and children are much more affected by climate disasters than men.

### WHAT IS IN THE OMNIBUS

Weakens the climate obligations for companies by removing the requirement to actually implement climate transition plans.

### RECOMMENDATION

The implementation of companies' climate transition plans should be mandatory.

## ACCESS TO JUSTICE

### WHY IT MATTERS

Accessing justice is difficult for anyone who has had their rights violated by corporate activities, particularly for women and those in vulnerable situations. Additional barriers exist due to financial, cultural, linguistic constraints and lack of access to information and complex corporate structures.

### WHAT IS IN THE OMNIBUS

Removes the obligation to impose a civil liability regime under the CSDDD. Removes the possibility for CSOs, trade unions or human rights institutions to represent victims.

### RECOMMENDATION

Uphold the civil liability regime across the EU and strengthen measures to improve access to justice.

# OMNIBUS? WHAT ARE WE TRULY TALKING ABOUT?

**After years of struggle, the fight against corporate impunity won a significant victory in April 2024, with the adoption of the EU Corporate Sustainability Due Diligence Directive (CSDDD). The CSDDD aims to hold large EU-companies accountable for the implementation of human rights and environmental due diligence. Despite significant weaknesses in the directive, it marked a major milestone towards protecting workers and communities from corporate abuse.**

However, political winds turned fast in Europe. In February 2025, the European Commission published an Omnibus proposal in order to revise key corporate sustainability laws passed under the EU's Green Deal, including the CSDDD. Omnibus removes many of the CSDDD's key provisions, leaving it a toothless piece of legislation without actual impact on the ground for women, workers, and communities that face gross human rights abuses in the value chain of EU companies.

This shocking change has been justified by a need for supposed "urgent simplification" in order to support EU businesses' competitiveness in the face of a changing international context. In reality, this is an outright deregulation push reflecting pressure from big

business lobbies and conservative political forces to reduce oversight on corporate behavior. A hurried process lacking methodology, transparency, or public consultation of those affected by corporate abuse is a danger to the values the EU claims it represents. With a simple pen stroke, the European Commission gave into at least 70% of business lobby demands for deregulations. The Omnibus proposes to eliminate civil liability, weaken sanctions for companies, severely limit the value chain scope, make climate action non-binding and reduce the meaningful consultation of those affected by corporate abuse. Moreover, it would further decrease the possibility for EU Member States to establish more ambitious rules for companies to protect people and the planet.

An undemocratic and rushed revision like this would set a dangerous precedent for dismantling many other Green Deal protections in the future, knowing that the Omnibus is just a first in a series of announced "simplifications" by the European Commission. To uphold democratic norms, ensure a feminist approach and promote gender justice, we must urgently stand up against this pushback on human rights and the environment.

## WHY 'OMNIBUS' IS A FEMINIST ISSUE

It is estimated that more than 190 million women work in global value chains. In many sectors, such as the garment industry and agriculture, women make up the majority of the workforce. They often work in precarious, low-skilled and/or low-paid jobs, and are particularly exposed to (gender-based) violence and harassment. Despite this, their rights are often denied or not recognised.

Corporate activities can cause environmental pollution, land grabbing, poisoning, and affect food security and access to water. Due to structural discrimination and gender inequality, women are disproportionately affected by these consequences as they are ones bearing the responsibility of securing food and water for their families. At the same time, these issues can also exacerbate abuses, including an increase in gender-based violence and threats to livelihoods, health and safety. Moreover, when seeking justice, women face more barriers and suffer more reprisals than men. Additionally, they are also often excluded or underrepresented in consultations and decision-making processes.

Thus, corporate abuse is by no means gender neutral and holding companies to environmental and human rights standards is a feminist and intersectional issue. Voluntary standards and self-regulation alone don't work: we need to be able to hold companies accountable for corporate abuse.

**190  
MILLION  
WOMEN  
WORK IN  
GLOBAL  
VALUE  
CHAINS**

# HOW THE OMNIBUS PROPOSAL THREATENS WOMEN'S RIGHTS

The CSDDD provides a basis for corporate accountability and strengthening a gender-responsive approach in national contexts. In October 2024, ActionAid published a briefing on [how to ensure a gender-responsive transposition of the CSDDD](#). Now, the Omnibus proposal threatens to undo the positive potential of the CSDDD on the lives of millions of women.

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## VALUE CHAIN SCOPE SEVERELY LIMITED TO DIRECT BUSINESS PARTNERS

Given the scale and complexity of many global value chains, companies deal with many layers of upstream and downstream business relationships. The CSDDD covers both the direct and indirect business partners of companies, while the Omnibus seeks to restrict this obligation to “direct business partners”. This severely limits the scope of the value chain to Tier 1, the company’s direct suppliers. Companies would be exempt from carrying out human rights due diligence on their indirect business partners, unless they had “plausible information” on adverse impacts by indirect partners - a concept that heavily relies on interpretation and removes a proactive approach by companies.

Many human rights violations and environmental damages occur further down the value chain. Women, who more often rely on informal or home-based contracts, are particularly vulnerable to exploitation. For example, ActionAid research revealed 80% of female garment workers in Dhaka, Bangladesh witnessed or experienced gender-based violence at the workplace. Omnibus’ proposed limited approach to due diligence would only increase the risk women such as these face in the workplace.

### RECOMMENDATION

**THE WHOLE VALUE CHAIN SHOULD BE COVERED IN DUE DILIGENCE LEGISLATION, INCLUDING DIRECT AND INDIRECT BUSINESS PARTNERS**



Laky is a mother of a son and daughter and works in the ready-made garment industry in Dhaka.

## **WOMEN AFFECTED WOULD NO LONGER HAVE A SEAT AT THE TABLE**

In the CSDDD, companies are required to carry out meaningful stakeholder engagement in most of their due diligence processes. In the Omnibus proposal, the obligation to involve stakeholders is limited and focuses solely on stakeholders that have been “directly affected”. At the same time, the proposal introduces a narrowed definition of stakeholders. The exclusion of all potentially affected stakeholders by corporate activities may lead to invisibilization of risks, such as water pollution in mining-affected communities disproportionately impacting women.

Meaningful consultation is at the heart of the due diligence duty, as set out in recognized international standards. From a feminist perspective, women are overwhelmingly excluded from consultation processes and decision-making. ActionAid research on Manganese mining in South Africa showed that women are excluded from consultations on the impact of mining in traditional councils, governmental spheres, and by mining companies. Yet, young women are most at risk to the negative impacts of water pollution and other adverse health effects. Thus, without a seat at the table, women continue paying the price as these gender-specific impacts are overlooked.



## RECOMMENDATION

# MEANINGFUL AND GENDER-RESPONSIVE ENGAGEMENT WITH ALL STAKEHOLDERS SHOULD BE MANDATORY FOR EACH STEP OF THE DUE DILIGENCE PROCESS

Credit: Lihlumelo Toyana / ActionAid



Monica Ncgobo, South African women's rights activist, fetching water due to lack of supply from Manganese mines.

## FINANCIAL SECTOR IMPUNITY CONTINUES

While, in the CSDDD, the downstream activities of the financial sector (investments, loans, insurance, etc.) were excluded from the due diligence obligation, a review clause opened the door to re-evaluate this limitation after two years. The Omnibus proposed to eliminate this review clause and effectively remove the prospect of preventing human rights abuses caused by harmful investments and aligning EU financial flows with the objectives of the Paris Agreement.

Thus, not only is the Omnibus proposal rolling back important progress that was made, but it is also impeding further change. For example, ActionAid research showed that big agribusinesses in the soybean sector in Bolivia received 1.35 billion dollars in loans in 2022 alone, leading to extensive deforestation and water scarcity. As women are more dependent on the natural resources threatened by these harmful investments, banks and financial institutions could have a major positive impact on their lives by preventing such serious abuses in their investment. This possibility will be fully impeded if Omnibus is approved.



## RECOMMENDATION

# THE FINANCIAL SECTOR SHOULD BE REQUIRED TO CARRY OUT DUE DILIGENCE ON THEIR DOWNSTREAM ACTIVITIES

## WEAKENED CLIMATE OBLIGATIONS

In the CSDDD, companies have the obligation to design and put into effect Climate Transition Plans: their business model and strategy must be compatible with the transition to a sustainable economy and limit global warming in line with international agreements. The Omnibus weakens this obligation by leaving it up to companies whether to actually implement their climate transition plan.

Due to existing gender inequality in society, women are more severely affected by climate change. Women and children are much more affected by climate disasters than men. While the industries such as those of extractives, fossil fuel, and industrial agriculture are largely made up of male-dominated corporations and shareholders, gaining from environmental destruction, women are the primary victims: losing access to food, water, energy, health services, education and their livelihoods. Thus, weak climate obligations for companies would have a disproportionate and possibly even deadly effect on women.

## RECOMMENDATION

# THE IMPLEMENTATION OF COMPANIES' CLIMATE TRANSITIONS PLANS SHOULD BE MANDATORY

Credit: Uma Bista / ActionAid



Anju Tamang, 38, lost her tea shop business due to the 2024 nepalese floods.

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## **REVERSING ACCESS TO JUSTICE**

In the CSDDD, a civil liability regime ensures that companies can be held responsible for failing to comply with the due diligence obligations and creates the possibility for victims and their representatives to file a civil liability claim. The Omnibus fully removes this obligation.

If Omnibus were approved, companies could be held liable in some countries while not in others, depending on existing national law. Additionally, the Omnibus proposal removes the possibility for civil society organisations, trade unions or human rights institutions to represent victims of corporate abuse in such cases.

Accessing justice is difficult for anyone who has had their rights violated by corporate activities, and even more so for women and those in vulnerable situations due to factors including difficult access to information, evidence barriers, legal costs, and restrictive limitation periods. ActionAid research in Guatemala showed how Maya Q'eqchi women faced barriers to access justice for land grabbing by palm oil plantations. As these women are monolingual and speak Q'eqchi', without additional support or representation it is impossible for them to access the Spanish speaking decision-making spaces or judicial systems outside of their communities. With the proposed changes in place, Omnibus would make an already complicated process completely inaccessible for women and other marginalized groups, placing their rights at risk.

### **RECOMMENDATION**

**UPHOLD THE CIVIL LIABILITY REGIME ACROSS THE EU AND  
STRENGTHEN MEASURES TO IMPROVE ACCESS TO JUSTICE**

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## LESS MONITORING

Credit: Clement Lefer / ActionAid



The CSDDD, mandates companies to carry out yearly assessments of their due diligence process. Annual monitoring is crucial to ensure companies identify, prevent and address risks in their operations and supply chains. According to OECD Guidelines and the UNGPS, due diligence is an ongoing process and continues enabling companies to be transparent and accountable, build trust with stakeholders, adapt to emerging risks and improve their strategy. However, the Omnibus proposes reducing monitoring to once every 5 years, contradicting the carefully set up concept of due diligence.

**Raquel is an activist in Ecuador fighting big agribusiness.**

Especially for women, regular monitoring and adaptation is essential to ensure due diligence is responsive to their needs. For example, in Ecuador, the Banana Workers and Farmers Union (ASTAC) has set up specific women's committees that provide a safe space where female workers can address issues that they might not want to talk about in front of male colleagues, such as sexual harassment. The data that is derived from these sessions is essential to allow women's needs to be integrated in policies and programmes and to supplement due diligence assessments that often don't assess women-specific concerns and needs. The reduced monitoring requirement in the Omnibus would enable companies to continue activities with gender-specific risks over prolonged periods without accountability.

### RECOMMENDATION

**REGULAR ANNUAL MONITORING SHOULD BE MANDATORY TO ENSURE AN EFFECTIVE AND RESPONSIVE ONGOING DUE DILIGENCE PROCESS**

# CONCLUSION

The European Commission's unprecedented and undemocratic move to introduce the Omnibus proposal in an attempt to push their deregulation agenda and weaken the CSDDD is a slap in the face to the millions of women in global supply chains that face exploitation, violence, and pollution on a daily basis. It represents a serious threat to democratic governance and the integrity of EU policy making, undermining the legitimacy of a directive that has been years in the making and carefully developed and negotiated with the input from civil society, trade unions, and those affected by corporate abuse.

This move not only compromises the EU's commitments to human rights and environmental protection, but is also particularly harmful for women. Women and marginalized communities are disproportionately affected by corporate abuses in global supply chains. Weakening the CSDDD eliminates the positive potential further down the value chain and strips away essential mechanisms for accountability and access to justice. A feminist approach to due diligence demands strong, enforceable measures that center the voices and needs of women in affected communities. To uphold democratic norms and promote gender justice, we must urgently stand up against this pushback on human rights. It is time for the European Parliament and the European Council to defend the original ambition of the CSDDD.