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If you should require any further information then please do not hesitate to contact us. We will be please to help you.

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Given the complexity of today's supply chains, which include both national and international suppliers, a certification body like TÜV NORD provides valuable support for companies aiming to fulfill their corporate responsibilities regarding due diligence obligations.

Due diligence in relation to social and environmental aspects involves a systematic process of identifying, assessing, and addressing the impacts and risks that a business or organization may have on society and the environment. This type of due diligence is increasingly important as companies are held accountable for their broader impact beyond financial performance.

To help companies assess their current status in terms of compliance with due diligence obligations in their supply chain, TÜV NORD offers the *TN Check – Supply Chain Due Diligence*, which encompasses and evaluates due diligence obligations particularly in the areas of human rights and environmental issues.

TÜV Nord provides a comprehensive criteria catalogue that's covers areas such as risk analysis/risk management, responsibilities, policy statements, preventive measures, remedial actions, grievance procedures, and reporting obligations.

The *TN CHECK – Supply Chain Due Diligence* serves as a snapshot and an assessment of whether a company is adhering to this increasingly essential voluntary obligation.

1. AUDIT PROCESS

This chapter outlines the audit procedure applied within the TN Check – Supply Chain Due Diligence framework. It provides an overview of the key stages involved, from audit preparation to the final reporting phase, and explains how organizations are evaluated against defined due diligence criteria. The objective is to offer a clear understanding of the methodology used to assess compliance, identify potential risks, and highlight areas for continuous improvement.

1.1. Audit Preparation

TÜV NORD CERT provides the company with a digital questionnaire that serves both as a self-assessment tool and an audit checklist. This questionnaire includes approximately 100 detailed questions across 9 thematic clusters, covering topics related to corporate due diligence obligations. The client responds to each question by indicating the level of compliance and substantiates its answers with objective evidence. A selection of possible evidence is presented within the questionnaire, such as process descriptions, sustainability reports, organizational charts, and online presence, among others. Subsequently, the client submits the completed questionnaire along with the corresponding objective evidence to TÜV NORD no later than 4 weeks prior to the scheduled on-site audit.

1.2. Audit Stage 1

TÜV NORD CERT appoints an auditor, who is a social compliance expert, to initially analyze the submitted self-assessment along with the corresponding evidence in preparation for the on-site audit. TÜV NORD CERT and the client schedule an audit date within a maximum of 4 weeks after receiving the completed self-assessment.

No later than 2 weeks before the audit commences, the client receives an audit plan detailing the exact procedure of the assessment.

1.3. Audit Stage 2 – assessment (on-site)

The on-site audit is primarily conducted at the company's main operational location, it may also take place at other relevant sites where key processes are performed or risks are most significant. During the audit, the TÜV NORD CERT auditor reviews the responses from the self-assessment, with a particular focus on identifying gaps and areas with potential for improvement.

The on-site audit proceeds as follows:

1. Introduction/Scope of the Audit
2. Discussion/Questions regarding the Self-Assessment
3. Review of Additional Documentation (particularly Risk Analysis)
4. Interviews with Personnel from Various Departments (e.g., Procurement, Compliance, Legal, Management, etc.)
5. Completion of the Checklist (if necessary)
6. Summary of Findings and potential areas of improvement

1.4. Audit report

The client receives a detailed report of findings after the completion of the on-site audit, including a description of potential areas for improvement within each thematic field. This process does not result in the issuance of a certificate.

From this, the strengths and weaknesses of the client's processes regarding compliance with corporate due diligence obligations can be derived.

2. COMPANIES WITH MULTIPLE LOCATIONS (MULTI-SITE)

At the client's request, the audit can also be conducted at subsidiary and affiliated companies both domestically and internationally.

3. MANAGEMENT OF NON-CONFORMITIES

Improvement opportunities are documented in writing in a report provided to the client. If desired by the client, the correction of non-conformities can be tracked by the auditor. The audited company must then submit measures and corrections, which will be reviewed by the auditor and may subsequently convert the non-conformity into conformity.

4. SURVEILLANCE AUDIT

At the client's request, TÜV NORD CERT can conduct a follow-up audit—no later than 3 months after the completion and delivery of the report—to verify whether the corrective actions have been implemented. The findings report will be adjusted accordingly.