

Responsible Sourcing under the EU Battery Regulation

A Practical Guide to EMRT Due Diligence
and Supply Chain Compliance

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SECTION 01

Executive Summary

The EU Battery Regulation (Regulation (EU) 2023/1542) changes what it means to place a battery on the EU market. Corporate accountability no longer stops at what a product contains. It extends to where the materials came from, how they were extracted, and whether the people and environments involved in that extraction were protected.

Chapter VII introduces a formal due diligence obligation for four critical raw materials: cobalt, lithium, nickel and natural graphite. Economic operators above the applicable turnover threshold must implement an OECD-aligned responsible sourcing policy, collect structured supply chain data down to smelter, refiner and mine level, document a risk assessment against Annex X criteria and submit the result to independent third-party verification.

The impact reaches well beyond those directly in scope. Any company supplying into the battery value chain is likely to face customer requests for responsible sourcing documentation, whatever its own turnover or location. The same dynamic that turned the Conflict Minerals Reporting Template (CMRT) into a commercial standard after the US Dodd-Frank Act is already repeating itself here.

This whitepaper is written for compliance, sustainability and procurement professionals at battery manufacturers, importers, brand owners, OEMs and their suppliers. It sets out what Battery Regulation responsible sourcing actually requires, how it connects to CSRD, CSDDD, the EU Taxonomy and the Digital Battery Passport, why these four materials carry elevated risk, and what needs to be in place before the deadline.

DUE DILIGENCE DEADLINE	BATTERY PASSPORT	TURNOVER THRESHOLD	MATERIALS IN SCOPE
18 Aug 2027 Chapter VII enforcement, following the extension under Regulation (EU) 2025/1561.	18 Feb 2027 Digital Battery Passport becomes mandatory — six months earlier.	€40 million Annual net worldwide turnover; €150 million proposed under Omnibus IV.	Four Cobalt, lithium, nickel and natural graphite, at smelter, refiner and mine level.

CDX is DXC Technology's compliance data platform, used by manufacturers and suppliers across 89 countries. For Battery Regulation due diligence it covers the full workflow: creating and sending Extended Minerals Reporting Template (EMRT) requests, automated quality validation, smelter mapping against RMI conformant facility lists, and timestamped audit-ready records for notified body verification.

Section 10 describes those capabilities in detail.

SECTION 02

Why Responsible Sourcing Cannot Wait

It is tempting to treat August 2027 as a comfortable deadline. It is not. A compliant due diligence program is not a single task but a sequence of dependent steps — and most of the elapsed time sits outside the company's own control.

Eight steps, in order, before a notified body arrives

01

Policy

Develop, approve and publish the responsible sourcing policy.

02

Supply chain mapping

Trace suppliers through multiple tiers to smelter, refiner and mine level.

03

EMRT collection

Engage suppliers and collect EMRT declarations.

04

Data validation

Check incoming declarations for gaps, errors and inconsistencies.

05

Annex X risk assessment

Assess and document risks against the Annex X criteria.

06

Mitigation

Act on the findings and record what was done about each one.

07

Evidence trail

Maintain audit-ready records of requests, responses, findings and actions.

08

Verification

Present the program to a notified body for review.

Why the sequence takes time

The steps build on each other. Data cannot be validated before suppliers provide it, and verification cannot be prepared without a complete evidence trail behind it.

Supplier engagement is the real constraint. Tier-1 and tier-2 suppliers usually have to collect information from their own suppliers before they can answer, so a single collection cycle takes months rather than weeks — and response rates typically only improve from the second or third cycle onwards.

Why customers are already asking

Large manufacturers and OEMs that are directly in scope are building their programs now, which means they are already requesting responsible sourcing data from their suppliers. Documented sourcing has therefore stopped being a future requirement. A company that cannot answer those requests today may already be at a procurement disadvantage — the cascade dynamic behind this is examined in **Section 06**.

SECTION 03

The EU Battery Regulation Framework for Responsible Sourcing

From Product Compliance to Supply Chain Accountability

The EU Battery Regulation entered into force on 17 August 2023 and replaces the previous Battery Directive (2006/66/EC). Its scope is comprehensive: it applies to every battery type placed on the EU market or put into service in the EU — portable, light means of transport (LMT), electric vehicle (EV), industrial, and starting, lighting and ignition (SLI) batteries.

The central change is the move from product compliance to supply chain accountability. The previous directive was concerned mainly with hazardous substances in batteries and with end-of-life management. The new regulation keeps those elements and adds a layer of responsibility for the upstream: where key materials come from, who may have been affected by their extraction, and whether the related risks have been assessed and managed.

Chapter VII gives that responsibility its legal structure. It draws directly on the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, and creates a compliance framework that is more rigorous and more auditable than anything the battery industry has previously faced under EU law.

Who Is Directly Obligated

Chapter VII applies directly to economic operators — manufacturers, importers, brand owners and distributors — that place batteries on the EU market and meet the applicable turnover threshold.

CURRENT THRESHOLD

€40 million

Annual net worldwide turnover, under the original regulation text.

PROPOSED THRESHOLD

€150 million

Under the European Commission's Omnibus IV simplification measures.

STATUS, JULY 2026

Unchanged

The €40 million threshold remains the applicable legal text.

Why suppliers below the threshold are still affected

A supplier below the threshold has no direct Chapter VII obligation. But if it supplies a manufacturer, importer or OEM that is in scope, that customer needs upstream data to meet its own obligation: EMRT declarations, smelter and refiner mappings, and mine-of-origin traceability from every relevant tier. A company that cannot provide it may face commercial consequences regardless of its own legal position. This is not a hypothetical scenario — it is already happening.

Responsible Sourcing Policy Requirements

Economic operators must adopt, implement and maintain a responsible sourcing policy that can be verified in practice. It is not only a public statement: it has to define how the company governs responsible sourcing risk across its upstream battery mineral supply chain.

01

Governance

Formally documented, approved at the appropriate level and made publicly available.

02

Supplier integration

Communicated to suppliers and embedded in procurement processes and contracts.

03

Due diligence method

Aligned with internationally recognized standards — with the OECD Guidance as the practical benchmark — and able to support risk identification, assessment and mitigation across the full upstream chain.

For verification purposes the policy must be backed by evidence that it has been implemented: supplier contact records, collected data, risk assessments and mitigation actions. A policy document with no data trail behind it will not be sufficient.

Annex X: The Risk Categories

Annex X defines the specific social and environmental risks a due diligence policy must address. These are not broad ESG themes but concrete risk types that have to be actively assessed across cobalt, lithium, nickel and natural graphite supply chains.

SOCIAL AND HUMAN RIGHTS RISKS	ENVIRONMENTAL RISKS
Child labor	Water use and contamination
Forced labor	Air emissions
Occupational health and safety violations	Soil degradation and contamination
Discrimination in employment	Biodiversity loss
Denial of freedom of association	Land degradation
Unfair wages	Waste management failures
Violations of indigenous peoples' rights	Climate impacts

Table 1. Annex X risk categories.

This is not a reporting exercise. Companies need to demonstrate that they have actively assessed whether these risks exist in their supply chains at smelter, refiner and mine level, and where a risk is identified, documented steps to address it are required.

Enforcement Timeline

The Chapter VII due diligence deadline is 18 August 2027. That date reflects the two-year extension introduced by Regulation (EU) 2025/1561, which moved it from 18 August 2025. The extension gives companies and notified body infrastructure more time to prepare; it does not change the obligations. August 2027 is the date by which a fully implemented, evidenced and audit-ready program has to exist — not the date to start building one.

SECTION 04

The Broader Regulatory Convergence

Battery Regulation does not sit in isolation. It is part of a wider EU shift toward structured, verifiable data on what is in a supply chain and where it comes from. Seeing how the frameworks connect is what allows a company to build one data layer instead of running four separate compliance projects.

ONE DATA LAYER, FIVE FRAMEWORKS

Supplier-specific data on smelters and refiners, mine of origin, country of origin, Annex X risk assessments, mitigation actions and audit-ready evidence.

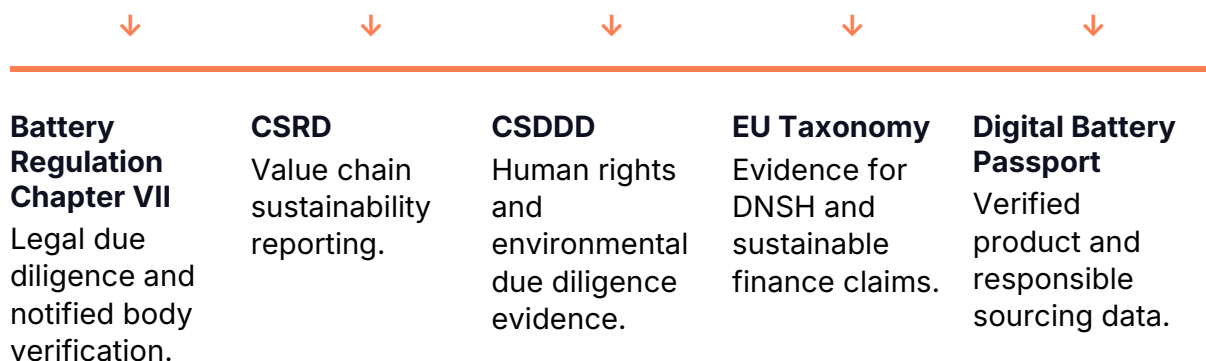


Figure 1. One structured data set, collected once, serves all five frameworks.

Corporate Sustainability Reporting Directive (CSRD)

CSRD requires large companies to report on material social and environmental impacts across their value chains. Its central concept is **double materiality**: companies must report both how they affect people and the environment, and how sustainability-related risks may affect their own financial performance.

For companies in the battery value chain, upstream mineral sourcing is likely to be material on both counts. Extraction affects workers, local communities, water resources, biodiversity and ecosystems, while poor visibility over sourcing creates regulatory, reputational, procurement and financing exposure. CSRD also expects companies to look beyond their own operations, and supplier-specific data carries more weight in value chain disclosures than sector estimates.

The most directly relevant ESRS standards are:

- **ESRS S2 — Workers in the value chain:** human rights and working conditions in upstream supply chains.
- **ESRS E5 — Resource use and circular economy:** material use, circularity and resource efficiency.
- **ESRS E3 — Water and marine resources:** may be material where there is lithium upstream exposure.
- **ESRS E4 — Biodiversity and ecosystems:** may be material where there is nickel upstream exposure.

PRACTICAL IMPLICATION

The Chapter VII data set is exactly the upstream evidence CSRD value chain reporting asks for. A working EMRT program lets CSRD disclosures rest on auditable, supplier-specific data rather than estimates or generic sector assumptions.

Corporate Sustainability Due Diligence Directive (CSDDD)

CSDDD turns value chain due diligence into a mandatory obligation for large companies across sectors. Instead of treating human rights and environmental risks as voluntary ESG topics, companies must be able to show how they identify, assess, prevent and mitigate adverse impacts in their own operations, subsidiaries and established business relationships.

For battery mineral supply chains the connection is direct. CSDDD follows a methodology closely aligned with the same OECD Guidance referenced by Chapter VII, and mineral supply chains are explicitly relevant because of their documented social, environmental and governance risks.

PRACTICAL IMPLICATION

An OECD-aligned Battery Regulation program builds most of the CSDDD evidence base at the same time. Supplier engagement records, smelter and mine-level risk assessments and documented mitigation actions serve both obligations without being collected twice.

EU Taxonomy

The EU Taxonomy defines which economic activities can be considered environmentally sustainable under EU law. It is increasingly used as a reference point for green bonds, sustainability-linked loans, EU funding eligibility and investor assessment of comparable, evidence-based sustainability claims.

For manufacturing activities that depend on critical battery minerals, responsible sourcing strengthens the evidence base for Taxonomy alignment — particularly for the **do no significant harm (DNSH)** criteria covering environmental protection, human rights and supply chain risk management.

PRACTICAL IMPLICATION

Without supplier-specific due diligence data, DNSH claims are difficult to substantiate in a credible and auditable way. With it, they rest on records that already exist for Chapter VII.

Digital Battery Passport

The Digital Battery Passport (DBP) becomes mandatory on **18 February 2027** for EV batteries, LMT batteries and industrial batteries above 2 kWh placed on the EU market. It creates a verified digital data layer for each battery, covering material composition, carbon footprint, recycled content, performance and durability, and responsible sourcing.

The responsible sourcing section draws directly on Chapter VII data: smelter and refinery identifiers, mine-of-origin and country-of-origin information, audit status and due diligence records for the four critical raw materials.

PRACTICAL IMPLICATION

Note the sequence. The passport deadline falls **six months before** the due diligence deadline. A company with a mature EMRT program already holds most of the data the passport needs. A company without one faces both problems at once: meeting the DBP date and building the supplier data set it depends on.

The Strategic Takeaway

Battery mineral due diligence data should not be managed as a one-off compliance exercise. Collected once in a structured, auditable form, the same supplier-specific records support regulatory reporting, due diligence evidence, sustainable finance claims and Digital Battery Passport readiness. Companies that treat each framework as a separate project duplicate effort, increase cost and weaken the consistency of their own compliance evidence.

SECTION 05

The Four Critical Raw Materials

Why These Four

Cobalt, lithium, nickel and natural graphite were selected for mandatory due diligence because they share the same combination of risk factors. All four are essential to current battery chemistries and concentrated in a small number of countries; those countries include regions with documented human rights and environmental risks; and demand for all four is rising sharply, which means these supply chains will come under increasing pressure over the coming decade.

MATERIAL	ROLE IN THE BATTERY	MAIN SOURCE COUNTRIES	PRIMARY RISK
Cobalt	Cathode stability and energy density	DRC (~70%)	Child labor, artisanal mining conditions
Lithium	Charge carrier, core to all Li-ion chemistry	Chile, Argentina, Australia	Water stress, indigenous peoples' rights
Nickel	Cathode energy density	Indonesia, Philippines, Russia	Environmental contamination, deforestation
Natural graphite	Anode material, largest component by weight	China (~65–70%)	Air and water pollution, governance risk

Table 2. Critical raw materials under the Battery Regulation.

What Due Diligence Should Focus On

The risk profile is not the same for each material, so the diligence effort should not be either.

Cobalt	Concentration in the DRC and exposure to artisanal and small-scale mining (ASM) dominate the risk picture. Priorities: identify cobalt refiners, check RMAP status, and establish whether material may originate from high-risk mining areas.
Lithium	Risk depends strongly on extraction method. Brine operations in Chile and Argentina raise water stress, land use and indigenous rights concerns; hard-rock mining in Australia has a different environmental profile. Priorities: country of origin, extraction method and progress toward mine-of-origin traceability.
Nickel	Risk sits in mining and processing — air emissions, waste, deforestation and pressure on coastal or marine ecosystems. Priorities: smelter and refiner status combined with geographic exposure in high-impact production regions.
Natural graphite	Environmental concerns combine with governance complexity and very high supply concentration. Priorities: look beyond mine-of-origin data to processing location, and treat the concentration itself as a risk to be documented.

WHAT THIS MEANS

Because risk differs by material, a generic mineral declaration cannot satisfy Chapter VII. Due diligence needs structured data that links each material to its own smelters, refiners, countries of origin and, where available, mines.

SECTION 06

From Voluntary to Mandatory: The Evolution of Minerals Reporting

Mineral due diligence has moved, in fifteen years, from a narrow US disclosure rule to a verified legal obligation under EU law. The path explains both the shape of today's requirements and why they cascade far beyond the companies formally in scope.

2010	2010-15	2018-20	2021	2027
3TG trigger Dodd-Frank creates conflict minerals disclosure.	Cascade effect CMRT becomes a global customer expectation.	Beyond 3TG Cobalt and mica raise the same concerns.	One template RMI consolidates cobalt and mica into EMRT.	Legal duty Verified due diligence under EU law.

The Conflict Minerals Starting Point

Mineral due diligence did not begin with the EU Battery Regulation. It began with conflict minerals: concerns that tin, tantalum, tungsten and gold (3TG) were financing armed groups in Central Africa led to formal disclosure obligations under the US Dodd-Frank Act in 2010.

The legal obligation applied to a limited group of US-listed companies. But those companies needed CMRT data from their suppliers, who in turn asked their own suppliers, and within a few years CMRT collection was a standard commercial requirement across industrial supply chains — including for companies with no direct legal obligation at all. The EU added its own 3TG framework through Regulation (EU) 2017/821, applying to EU importers above certain volume thresholds.

The lesson is the market dynamic rather than the legal text: once large customers need mineral due diligence data, the requirement cascades through the supply chain. The Battery Regulation differs in three ways — the data is more complex, the supply chains are more dispersed, and the preparation window is shorter.

EMRT: From Cobalt and Mica to the Battery Regulation Standard

As conflict minerals reporting matured, attention widened beyond 3TG. Cobalt became a priority because of the EV battery boom, and mica surfaced comparable human rights concerns in non-3TG supply chains. RMI first addressed these risks through separate cobalt and mica templates before consolidating them into the Extended Minerals Reporting Template (EMRT) in 2021.

EMRT is now the standard format for collecting due diligence data on battery-relevant minerals, and its current scope — cobalt, lithium, nickel and natural graphite — matches Chapter VII exactly. That makes it the practical bridge between OECD-aligned mineral due diligence and the auditable data EU compliance requires.

From Market Standard to Legal Requirement

For most of its existence, EMRT-based due diligence was voluntary. Companies adopted it to demonstrate responsible sourcing credentials, driven by customer requirements and investor expectations. From 18 August 2027 it becomes the practical implementation tool for a legally mandated policy for companies above the threshold.

The change in status changes the scrutiny that applies to the data. Notified bodies verifying compliance will examine data quality, completeness and audit trail, not merely the existence of declarations. Companies that have been collecting EMRT data voluntarily for several years arrive with supplier relationships in place, data quality processes running and a historical dataset that demonstrates continuity — three things that cannot be created retrospectively.

SECTION 07

EMRT in Practice: What It Collects and How It Works

The Structure of an EMRT Declaration

An EMRT declaration standardizes how companies collect information on extended minerals in products and in the upstream supply chain behind them. In practice the request cascades: each company usually needs data from its own upstream partners before it can respond.

An EMRT captures five data layers:

- **Company and product scope:** declaring company, product or product category, and reporting period.
- **Mineral identification:** covered minerals present in the product, including cobalt, lithium, nickel, natural graphite and other EMRT minerals.
- **Smelter and refiner data:** names, identifiers, locations and RMAP status of processing facilities.
- **Country of origin:** countries where the minerals were extracted.
- **Mine of origin:** mine-level data where available.

That structure is what makes EMRT useful for Battery Regulation due diligence: it links a product-level declaration to the specific smelters, refiners and countries of origin at which Annex X risks have to be assessed.

WHERE THE TEMPLATE STOPS

EMRT is a collection format, not an analytical tool. It does not aggregate submissions across suppliers, identify repeated smelters, flag RMAP gaps or show where risk concentrates. That requires a platform — see **Section 10**.

The Smelter and Refiner as the Audit Choke Point

Smelters and refiners are the audit choke points in EMRT-based due diligence. They consolidate material from multiple mines, process it and sell it forward, so a facility that is independently audited against responsible sourcing standards provides meaningful assurance for everything flowing through it.

The **Responsible Minerals Assurance Process (RMAP)** is the primary audit mechanism for smelter and refinery conformance. A well-managed program maps every reported facility against recognized audit lists and reports the resulting split.

STATUS

Conformant

Audited and meeting the standard. Strong risk mitigation evidence.

STATUS

Under assessment

Audit in progress. Track to completion and note the interim exposure.

STATUS

Lapsed

Conformance has expired. Treat as a gap and re-engage the supplier.

STATUS

Not listed

No recognized audit coverage. The highest-priority follow-up category.

Mine of Origin: Beyond the Smelter

The Battery Regulation goes beyond smelter-level traceability by requiring progress toward mine-of-origin data. This matters because many Annex X risks start at the mine: child labor in artisanal cobalt mining, water use in lithium extraction, deforestation linked to nickel mining, land use impacts in graphite mining.

Mine-level data is harder to collect because smelters process ore from multiple mines together. But without traceability toward the mine, the upstream risks the regulation requires companies to address cannot meaningfully be assessed. Treat mine-of-origin collection as an improvement program rather than a pass/fail threshold, and prioritize where risk concentrates: DRC cobalt, Atacama lithium, Indonesian nickel and Chinese graphite.

Aligning with IPC-1755 Data Standards

EMRT aligns with IPC-1755, which enables structured, machine-readable exchange of conflict minerals and extended minerals data between customer systems, ERP and PLM platforms, and Digital Battery Passport infrastructure.

From declarations to decisions

STEP ONE

Map

Match reported smelters, refiners and mines against recognized audit lists.

STEP TWO

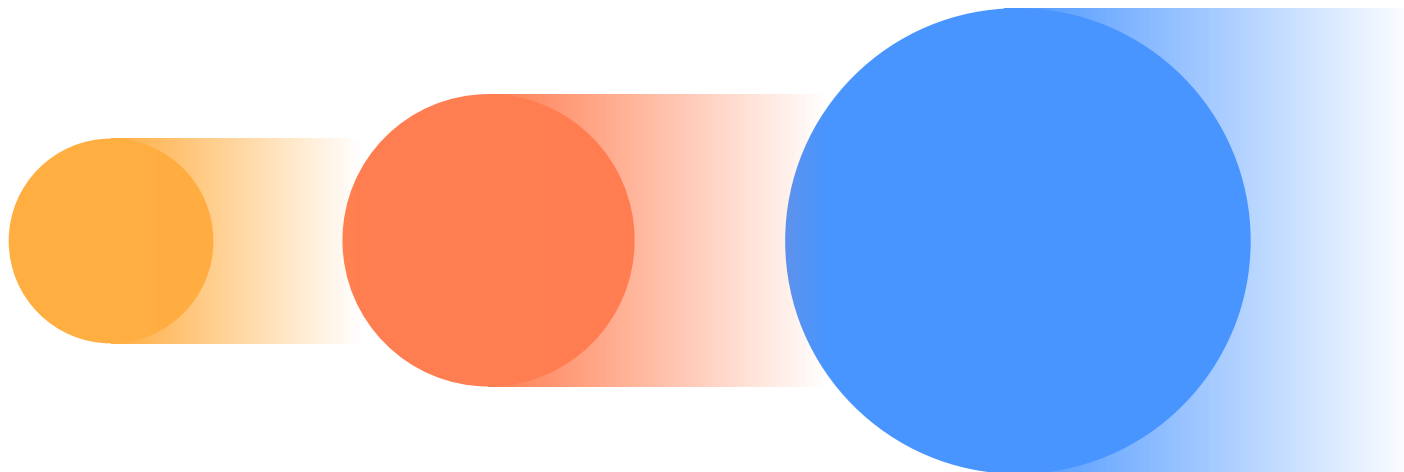
Assess

Identify gaps, risks and follow-up priorities from the mapped result.

STEP THREE

Reuse

Exchange IPC-1755 data for customer reporting and Digital Battery Passport readiness.



SECTION 08

Notified Body Verification: What to Expect

The Verification Requirement

Chapter VII requires independent verification by a notified body: an accredited third party appointed by an EU Member State. This is the decisive difference from voluntary ESG frameworks. A company will need to show not only that a responsible sourcing policy exists, but that it has been implemented, evidenced and traced.

The Evidence Trail Notified Bodies Expect

Notified bodies will typically expect evidence in six areas:

01

Policy and governance

Approved responsible sourcing policy covering all four critical raw materials and communicated to suppliers.

02

Supply chain mapping

Traceability from tier-1 suppliers to smelters, refiners and mines where available.

03

Data collection records

Timestamped EMRT requests, supplier responses, follow-ups and deficiency notices.

04

Risk assessment

Annex X assessment reflecting actual findings: non-conformant smelters, higher-risk origins and mine-level data gaps.

05

Mitigation evidence

Supplier engagement, procurement requirements and corrective action plans for the risks identified.

06

Ongoing monitoring

Regular collection cycles, updated assessments, audit status monitoring and management review.

Verification focuses on the trail behind the program rather than the document at the front of it. A one-time package assembled shortly before the audit will not be enough.

The Common Failure Mode

The most common failure is the gap between what the policy says and what the data shows: a strong policy alongside low supplier response rates, reported smelters that were never mapped to audit lists, or a risk assessment that does not reflect actual supply chain findings. The evidence trail has to show that the program happened in practice — supplier by supplier, smelter by smelter, and risk by risk.

SECTION 09

Building Your Due Diligence Program

The path from no program to a fully audit-ready one involves more steps, and more time, than most companies initially estimate. The seven steps below set out a practical implementation sequence, grouped into three phases.

Phase one — establish the foundation

Step 1
Identify your scope

Define which batteries, product lines and business units are in scope. Confirm the turnover threshold, the battery types placed on the EU market and the company's role as manufacturer, importer, brand owner or distributor. Check which of your customers are in scope as well: their requirements may flow down even where there is no direct legal obligation.

Step 2
Map your supply chain

Trace cobalt, lithium, nickel and natural graphite from tier-1 suppliers toward smelter, refiner and mine level. This is usually the most labor-intensive phase. Smelter-level identification is achievable within a reasonable timeframe; mine-of-origin data should be treated as an ongoing improvement program.

Step 3
Develop and publish your policy

Document a responsible sourcing policy aligned with the OECD Guidance. It should cover all four critical raw materials, reference the Annex X risk categories, define supplier requirements and monitoring processes, be approved at management level, be made public and be embedded into procurement.

Phase two — operate the collection

Step 4
Build your EMRT collection program

Send structured EMRT requests to tier-1 suppliers with clear instructions and enough lead time, then cascade the request downstream.

Track responses, validate declarations, follow up on non-responses and manage deficiencies. Response rates usually improve over successive collection cycles.

Step 5
Implement a central data system

Spreadsheets are not sustainable for EMRT collection, validation, smelter mapping and audit evidence. A central platform is needed to manage the workflow, keep timestamped records and produce exportable audit-ready datasets.

Phase three — assess, mitigate and evidence

Step 6
Conduct your risk assessment Assess smelters, refiners, countries of origin and mines where available against the Annex X risk categories. Separate high-, medium- and lower-risk nodes, then document mitigation steps for every high-risk finding.

Step 7
Build and maintain your evidence base Record every data request, EMRT submission, deficiency notice, smelter mapping result, risk finding and mitigation action in a timestamped, version-controlled format. This is the evidence trail a notified body will examine.

HOW CDX FITS

CDX supports this workflow in a single platform: automated quality checks, RMI conformant facility list integration, timestamped records and exportable audit-ready datasets. **Section 10** sets out the detail.

Timeline Guidance

For a company starting in early 2026 with no existing program, readiness for August 2027 is tight but achievable with focused execution.

PERIOD	FOCUS
Q1–Q2 2026	Scope identification, supply chain mapping initiation and policy development.
Q2–Q3 2026	First EMRT collection cycle, smelter mapping and initial risk assessment.
Q3–Q4 2026	Supplier follow-up, data quality improvement, policy finalization and publication.
Q1 2027	Second collection cycle, updated risk assessment, mitigation documentation and program review.
Q2 2027	Final preparation for notified body verification, evidence trail review and gap remediation.

Table 3. Indicative readiness plan for a program starting in early 2026.

Companies starting later than mid-2026 should be realistic about the likelihood of having a fully mature, well-evidenced program in place by August 2027.

SECTION 10

How CDX Supports Battery Regulation Due Diligence

CDX is DXC Technology's compliance data platform, used by manufacturers and suppliers. For Battery Regulation responsible sourcing it turns fragmented EMRT collection into a structured, auditable due diligence operating model.

Five pain points, five controlled workflows

AREA	CHALLENGE	WHIT CDX	RESULT
O1 Supplier data collection	EMRT data is scattered across emails, spreadsheets and supplier channels.	Sends supplier requests, collects declarations, tracks responses and automates reminders.	One version-controlled supplier repository, ready for export.
O2 Data quality validation	Submissions contain missing fields, invalid smelter IDs, origin inconsistencies or outdated templates.	Runs automated quality checks and sends targeted correction notices to suppliers.	Better data quality with less manual review and fewer follow-ups.
O3 Entity mapping	Reported smelters, refiners and mines need a clear conformance status.	Maps reported entities against RMAP lists and other recognized databases.	Clear visibility of conformant, under-assessment, lapsed and not-listed entities.
O4 Risk assessment	Annex X requires structured risk evidence across origin, audit and mine-level data.	Structures risk-relevant data and surfaces high-risk origins and entities in the supply chain view.	Systematic risk review across all four critical raw materials.
O5 Audit evidence and reuse	Verification requires proof of implementation, and the same data is needed across other frameworks.	Stores requests, responses, deficiency notices, mapping results and quality outputs in one evidence trail.	Audit-ready records, reusable for the DBP, CSRD, CSDDD, EU Taxonomy and customer requests.

Table 4. CDX capabilities mapped to Battery Regulation due diligence requirements.

In practice: collect once, validate centrally, map entities, assess risk, and reuse the same evidence across regulatory and customer requirements.

SECTION 11

Conclusion: The Window Is Open, But It Will Not Stay Open

The deadline is fixed, readiness is not

The responsible sourcing requirements are demanding, the supply chains involved are complex and the evidence standard notified bodies will apply is rigorous. August 2027 is the enforcement date, but getting ready takes months of work that many companies have not yet started.

Leaders are already building the evidence base

The companies that will be well positioned in 2027 are not waiting for regulatory clarity, better tools or customer pressure. They are building supplier relationships, collecting EMRT data and developing institutional knowledge of their own supply chains — knowledge that cannot be compressed into a few months.

Late starters will face a maturity gap

Companies treating this as a 2027 problem will meet peers who have already completed two or three collection cycles. Data quality, supplier response rates and evidence trails all reflect that experience.

This is not a one-regulation investment

The infrastructure built for Battery Regulation due diligence is the same infrastructure CSRD reporting, CSDDD obligations, EU Taxonomy criteria and Digital Battery Passport readiness all require. The investment will have to be made. The only question is whether to make it now, with time to build it properly, or under pressure in 2027.

FINAL TAKEAWAY

EMRT is a template, not a complete solution. Building a program that can withstand notified body scrutiny requires the structured data management, quality validation and risk analysis that CDX provides.



Need support with Battery Regulation due diligence?

See CDX in action

The best way to understand the value of CDX is to experience it.

In a personalized demo, you'll see how to:

- Collect and manage material data across your supply chain
- Streamline compliance with evolving global regulations
- Improve data quality and reduce manual effort
- Collaborate more effectively with suppliers
- Build a scalable, future-ready compliance process

Book your demo

Learn more at cdxsystem.com



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