

Human Rights Due Diligence: **The Global Landscape**

A guide to frameworks, EU directives and
national legislation

The compliance clock is ticking

A decade ago, human rights due diligence was a matter of corporate reputation. Today, it is a matter of law. Across Europe, North America and beyond, governments are moving from voluntary guidelines to binding obligations – with real penalties for companies that fail to act.

The pace of change is accelerating. The EU Corporate Sustainability Due Diligence Directive (CSDDD), Germany's Supply Chain Act, the Norwegian Transparency Act, and the US Forced Labor Prevention Act are just the most prominent in a growing body of mandatory legislation. More is coming. Australia, Japan and the UK are all at advanced stages of developing or strengthening their own frameworks.

How do you build a due diligence program rigorous enough to meet regulatory requirements, practical enough to operate at scale across a global supply chain, and credible enough to withstand scrutiny from regulators, investors and civil society?

This guide is designed to help answer that question. It does not offer legal advice – that is the role of your counsel. What it offers is a clear, structured overview of the landscape: the international frameworks that set the standard, the EU legislation that is reshaping obligations for thousands of companies, and the national laws already in force across key trading nations.

This is Part 1 of a two-part series published by Qarma. Part 2 - 'The HRDD Practitioner's Guide' - covers the step-by-step process, technology enablers and implementation roadmap for building a compliant program.

Who this guide is for

This guide is written for senior leaders and compliance professionals in companies that source from or operate in global supply chains. It assumes familiarity with ESG and supply chain concepts but does not assume expert knowledge of specific legislation.

A note on terminology

Throughout this guide, 'human rights due diligence' (HRDD) refers to the ongoing process of identifying, preventing, mitigating and accounting for adverse human rights impacts in a company's own operations and supply chain.

The foundations: global frameworks that set the standard

If you are reading this guide, there is a good chance you have already encountered terms like 'UNGPs', 'OECD Guidelines' or 'ETI Base Code'. You may be wondering whether these frameworks apply to your company - and what the practical difference is between a framework and a binding law.

The short answer: international frameworks do not, in themselves, create legal obligations. You cannot be fined for failing to follow the UNGPs. But you can be fined - and in some cases sued - for failing to comply with the CSDDD, the German LkSG or the Norwegian Transparency Act. And every one of those laws was built on the foundations laid by the frameworks described in this section.

A second practical point: if your company already audits suppliers, reports on ESG, or responds to customer questionnaires about labor standards, you are almost certainly already operating within the orbit of these frameworks - whether you know it or not.

2.1 UN Guiding Principles on Business and Human Rights (UNGPs)

What they are: The UNGPs were unanimously endorsed by the UN Human Rights Council in 2011 and remain the most authoritative global standard on business and human rights. They establish a framework built on three pillars: the duty of states to protect human rights, the responsibility of businesses to respect human rights, and the need for access to remedy when rights are violated.

Does this apply to my company? Yes - if you run any kind of business anywhere in the world. The UNGPs apply to all companies, regardless of size, sector, legal form or geography. There is no revenue threshold, no minimum employee count, no sector exclusion.

What does it require in practice? Companies are expected to have a policy commitment to human rights, conduct ongoing due diligence to identify and address impacts across their value chain, and provide or enable access to remedy when things go wrong. The UNGPs introduced the concept of 'salience' - focusing first on the most severe risks to the most people - rather than treating every issue as equally urgent. This risk-based approach is now the standard methodology behind every major HRDD law.

Why does it matter for legislation? The UNGPs do not create direct legal liability. Their power lies in the fact that virtually every binding HRDD law - from the CSDDD to the Norwegian Transparency Act - explicitly references or mirrors the UNGP framework. Building your program against the UNGPs means building it in a way that maps cleanly onto legal requirements as they develop.

2.2 OECD Guidelines and Due Diligence Guidance for Responsible Business Conduct

What they are: The OECD Guidelines for Multinational Enterprises, first adopted in 1976 and most recently updated in 2023, provide a comprehensive framework for responsible business conduct covering human rights, labor, environment, anti-corruption, consumer interests and corporate governance. They apply to multinational enterprises operating in or from OECD member countries and a growing number of adhering states.

Does this apply to my company? If your company is headquartered in or has significant operations in an OECD member country – which includes the US, UK, all EU member states, Japan, South Korea, Australia and others – the Guidelines apply. In practice, if you supply to European or North American customers, you are likely already being asked to comply with OECD-aligned requirements through your customers' due diligence processes.

What does it require in practice? The OECD's 2018 Due Diligence Guidance translates the Guidelines into a six-step process: (1) embed responsible business conduct into policies; (2) identify and assess adverse impacts; (3) cease, prevent or mitigate those impacts; (4) track implementation; (5) communicate how impacts are addressed; (6) provide for remediation. This process has been directly adopted or closely mirrored in the CSDDD and the German LkSG.

Why does it matter for legislation? Unlike the UNGPs, the OECD framework includes an enforcement mechanism: National Contact Points (NCPs) in member countries handle complaints against companies and can issue public statements. More importantly, the OECD six-step model is the legal blueprint for the two most significant pieces of HRDD legislation.

2.3 ILO Tripartite Declaration of Principles Concerning Multinational Enterprises

What it is: The ILO Tripartite Declaration, first adopted in 1977 and updated in 2022, sets out principles for multinational enterprises on employment, training, working conditions and labor relations. It is grounded in the ILO's core labor conventions covering freedom of association, collective bargaining, elimination of forced labor, abolition of child labor, and non-discrimination.

Does this apply to my company? The Declaration is addressed to multinational enterprises, governments, and employer and worker organizations. For companies, it functions as a practical reference point for what 'decent work' looks like in practice. If your suppliers are subject to audit against labor standards, the ILO core conventions are almost certainly the basis for the audit criteria being used.

Why does it matter for legislation? The ILO's core conventions are the source material for the ETI Base Code and are explicitly referenced in the CSDDD's list of covered human rights instruments. Compliance with ILO conventions is therefore not just a voluntary aspiration – it is a component of legal compliance under the CSDDD for companies with workers or suppliers in scope.

2.4 ETI Base Code

What it is: The ETI Base Code, established in 1998 and adopted by hundreds of member companies globally, translates the ILO's core labor conventions into nine practical labor standards: freely chosen employment; freedom of association and collective bargaining; safe and hygienic working conditions; no child labor; payment of living wages; reasonable working hours; no discrimination; regular employment; and no harsh or inhumane treatment.

Does this apply to my company? Direct ETI membership is voluntary. However, if you supply to retailers, brands or manufacturers that are ETI members – hundreds of them, spanning apparel, food, electronics and beyond – you are likely already being assessed against the Base Code as part of their supplier due diligence. The ETI Base Code is also a recognized standard under several national HRDD laws, meaning it can be used as evidence of compliance.

2.5 Framework comparison at a glance

The table below summarises the four frameworks, who they cover, and how they connect to binding legislation.

Framework	Origin	Who it covers	Enforcement	Practical relevance
UNGPs	UN, 2011	All businesses, globally	No direct enforcement	Foundation for all major HRDD laws; sets the due diligence methodology
OECD Guidelines	OECD, updated 2023	Multinationals with OECD nexus	NCPs; reputational; cited in legislation	6-step DD process is the direct blueprint for CSDDD and LkSG
ILO Declaration	ILO, 1977/2022	Multinationals; all businesses with workers	ILO supervisory mechanisms	Source of labour standards in CSDDD; basis for most supplier audit criteria
ETI Base Code	Multi-stakeholder, 1998	ETI members; supply chain suppliers	Membership obligations; audit programmes	Widely used audit standard; practical bridge to legislative compliance

The EU regulatory framework: three instruments reshaping compliance

The European Union has moved further than any other jurisdiction in making human rights and environmental due diligence mandatory. Three instruments form the core of this framework: the CSDDD, the CSRD, and the EUFLR. Together, they create an interlocking compliance structure that affects not just European companies, but any business that operates in, sells into, or sources from the EU single market.

Both the CSDDD and the CSRD have been significantly amended by the EU Omnibus Simplification Package (Directive 2026/470), published in the Official Journal on 26 February 2026 and in force from 18 March 2026. The sections below describe each instrument as it currently stands in law – that is, as amended by the Omnibus. Section 3.3 explains what changed and why it matters for compliance planning.

3.1 EU Corporate Sustainability Due Diligence Directive (CSDDD)

What it is: The CSDDD, originally adopted in July 2024 and subsequently amended by the Omnibus, creates a binding legal obligation for large companies to conduct due diligence on human rights and environmental impacts across their operations and value chains.

Who is in scope: As amended by the Omnibus, the CSDDD applies to EU companies with more than 5,000 employees and more than €1.5 billion in net worldwide turnover, and to non-EU companies with more than €1.5 billion in net turnover generated within the EU.

Core obligations: In-scope companies must integrate due diligence into their policies; conduct a scoping exercise to identify human rights and environmental risks across their chain of activities; take preventive and remedial action on identified risks; establish a complaints procedure; monitor effectiveness; and communicate publicly on their due diligence. The risk-based approach is preserved: companies must focus on the areas of their value chains where adverse impacts are most severe and most likely to occur.

Value chain scope: Due diligence obligations extend to a company's own operations, subsidiaries, and the activities of both direct and indirect business partners. The Omnibus introduced a scoping exercise approach: companies assess risks across their full chain of activities at a general level, then conduct more detailed assessments only where risk is identified.

Enforcement and penalties: Maximum fines are capped at 3% of net worldwide turnover (reduced from the original 5%). The Omnibus removed the EU-wide civil liability regime, though member states may introduce civil liability provisions under their national transposition laws.

Application date: 26 July 2029. Member states must transpose by 26 July 2028. The European Commission must publish practical due diligence guidelines by 26 July 2027.

Strategic implication: Although the Omnibus narrowed direct CSDDD scope, the cascading effect remains real. Companies in scope will continue requesting supply chain information from their suppliers - including smaller companies not directly covered - as part of their own compliance obligations.

3.2 Corporate Sustainability Reporting Directive (CSRD)

What it is: The CSRD, as amended by the Omnibus, requires large companies to report on their sustainability impacts, risks and opportunities against the European Sustainability Reporting Standards (ESRS). It replaces the earlier Non-Financial Reporting Directive and introduces significantly more rigorous disclosure requirements, including on human rights and supply chain impacts.

Who is in scope: As amended, the CSRD applies to EU companies with more than 1,000 employees and more than €450 million in net annual turnover, and to non-EU companies with more than €450 million in EU net turnover and a subsidiary or branch generating more than €200 million in the EU. Listed SMEs are completely excluded. The Omnibus reduced companies in scope from approximately 50,000 to around 20,000.

Simplified reporting standards: The Omnibus reduced mandatory ESRS data points from 1,073 to approximately 320 - a 70% reduction. Sector-specific standards are now voluntary. First reporting year for newly in-scope companies under the revised thresholds is the financial year beginning on or after 1 January 2027.

Double materiality: Retained in full. Companies must report on both how sustainability issues affect the business (financial materiality) and how their activities affect people and the environment (impact materiality).

Relationship to CSDDD: The two directives are complementary. The due diligence process required by the CSDDD generates the underlying data needed for CSRD disclosure. Design them as one program, not two.

3.3 The Omnibus Simplification Package – what changed and why it matters

What it is: The EU Omnibus Simplification Package (Directive 2026/470) is enacted law, in force from 18 March 2026. It significantly amends both the CSDDD and the CSRD, reducing scope, extending deadlines, simplifying reporting standards and removing certain liability mechanisms. The changes go further than the Commission's original February 2025 proposal.

Key CSDDD changes: Scope narrowed to companies with more than 5,000 employees and €1.5 billion turnover globally – approximately 70% fewer companies than originally planned. EU-wide civil liability regime removed. Maximum fines reduced from 5% to 3% of global turnover. Climate transition plan requirements removed from CSDDD (they remain in CSRD as a reporting item). First application date pushed back to 26 July 2029.

Key CSRD changes: Scope reduced from approximately 50,000 to around 20,000 companies. Threshold raised to 1,000 employees and €450 million turnover. Listed SMEs fully excluded. ESRS data points cut by approximately 70%, from 1,073 to around 320. Sector-specific standards now voluntary.

What remains unchanged: The core due diligence framework – the requirement to identify, assess, address and report on human rights and environmental risks – is retained in full. The risk-based methodology aligned with the UNGPs and OECD Guidelines is preserved. The EUFLR is entirely unaffected.

What this means for compliance programs: Companies that fall outside the narrowed CSDDD scope are no longer directly legally obligated under that directive. However, large in-scope companies will continue to require supply chain transparency from their suppliers as part of their own compliance. National laws – including the German LkSG and Norwegian Transparency Act – remain in force with their own scope criteria.

Note on timing: The Omnibus entered into force on 18 March 2026. Member states have until 19 March 2027 to transpose the CSRD provisions and until 26 July 2028 to transpose the CSDDD provisions. Monitor transposition progress in the jurisdictions most relevant to your operations.

3.4 EU Forced Labour Regulation (EUFLR)

What it is: The EUFLR entered into force on 13 December 2024. The prohibition on placing or making available on the EU market – or exporting from it – products made with forced labor applies from 14 December 2027. The EUFLR was not amended by the Omnibus and remains unchanged. Unlike the CSDDD, it applies to all companies placing products on the EU market, regardless of size or origin.

How it works: Where substantiated concern exists that forced labor was used in production, authorities can initiate an investigation. If found, companies must withdraw the affected products from the EU market. Failure to comply carries significant penalties.

High-risk designations: The Commission will publish and maintain a database identifying geographic areas and economic sectors at heightened risk of forced labor. Products associated with these designations face a higher evidential burden: companies must proactively demonstrate products are free from forced labor involvement.

Relationship to CSDDD: Companies with robust HRDD programs – particularly detailed supply chain mapping and documented risk assessments – will be better positioned to respond to EUFLR investigations.

Key distinction: Unlike the CSDDD and CSRD, the EUFLR is a trade measure rather than a corporate governance requirement. Its market access implications make it relevant to any company, anywhere in the world, that sells products into the EU. It was not affected by the Omnibus.

National laws: the patchwork becomes a pattern

While the EU has moved to create a harmonized framework, individual countries have been developing their own HRDD legislation at varying speeds and with varying scope. What was once a patchwork of voluntary initiatives has become, in several major economies, a patchwork of binding laws. The direction of travel is clear: mandatory HRDD is becoming a baseline expectation for responsible business globally.

The following sections cover the most significant national frameworks currently in force. For each, we address scope, key obligations, enforcement mechanisms and penalties.

4.1 France — Loi de Vigilance (Duty of Vigilance Law)

In force since: 2017

France's Duty of Vigilance Law was the first binding national HRDD legislation in the world, and it remains one of the most significant in terms of legal precedent. It requires large French companies - those with more than 5,000 employees in France, or more than 10,000 worldwide including subsidiaries - to establish, publish and implement a vigilance plan covering human rights and environmental risks.

The plan must include risk mapping; procedures to regularly assess subsidiaries, subcontractors and suppliers; appropriate actions to mitigate risks; a mechanism to collect alerts about risks and serious violations; and a monitoring scheme. Failure to comply can result in civil liability claims, and victims can seek injunctive relief to force a company to establish or improve its vigilance plan.

The law has been tested in court - major French corporations have faced litigation under the Loi de Vigilance, establishing important precedents for how supply chain liability works in practice. Its influence is clearly visible in the design of the CSDDD.

4.2 Germany – Supply Chain Due Diligence Act (LkSG)

In force since: January 2023

The LkSG applies to companies with registered offices or branch offices in Germany with 1,000 or more employees (from 2024). It requires companies to conduct risk analysis, take preventive and remedial measures, establish a complaints procedure, and publish an annual report.

Note: as of October 2025, the German Federal Cabinet approved a bill to abolish the LkSG reporting obligation and reduce sanctions. BAFA (the enforcement authority) suspended report reviews in October 2025 and deactivated its reporting portal in November 2025. The due diligence obligations themselves remain in force; only the annual reporting requirement has been suspended pending CSDDD transposition.

The scope covers a company's own operations and direct suppliers. For indirect suppliers, obligations are triggered only where the company has substantiated knowledge of a potential violation. The LkSG covers a defined list of human rights risks based on international conventions, including forced labor, child labor, discrimination, and occupational health and safety violations.

Note: German companies in scope of both the LkSG and the CSDDD will need to align their programs with the broader CSDDD requirements ahead of the July 2029 application date. The two laws differ in scope, value chain depth and liability mechanisms. The German coalition government has announced it will replace the LkSG with a CSDDD-implementing law. In the interim, only serious violations are being pursued by BAFA.

4.3 Norway – Transparency Act (Åpenhetsloven)

In force since: July 2022

Norway's Transparency Act applies to larger enterprises offering goods and services in Norway - defined as those exceeding two of three thresholds: revenue over NOK 70 million, balance sheet over NOK 35 million, or more than 50 full-time employees. This includes both Norwegian companies and foreign companies marketing goods or services in Norway.

The Act requires companies to carry out due diligence assessments in accordance with the OECD Guidelines, and to publish an account of those assessments by 30 June each year. Any person has the right to request information from a company about how it handles actual and potential adverse impacts.

Enforcement is handled by the Consumer Authority (Forbrukertilsynet), which can issue orders and fines. The Act is notable for its right-to-information mechanism, which creates accountability pressure beyond formal enforcement proceedings.

4.4 United Kingdom – Modern Slavery Act

In force since: 2015 (Section 54 transparency obligations)

The UK Modern Slavery Act requires commercial organizations with an annual turnover of £36 million or more that supply goods or services in the UK to produce an annual Modern Slavery Statement disclosing the steps taken to ensure that slavery and human trafficking are not taking place in their supply chains or business operations. The statement must be approved by the board and published on the company's website.

The Act covers six recommended disclosure areas: organizational structure and supply chains; policies in relation to slavery and human trafficking; due diligence processes; risk assessment and management; key performance indicators; and training. As of May 2026, these areas remain recommended, not mandatory, and submission to the government-run registry is voluntary. The UK government committed in December 2024 to mandate reporting content and introduce financial penalties for non-compliance, but stated this may require future legislative reform; no bill has been introduced as of May 2026. Enforcement currently remains primarily reputational.

4.5 United States – Forced Labor Prevention Act and state legislation

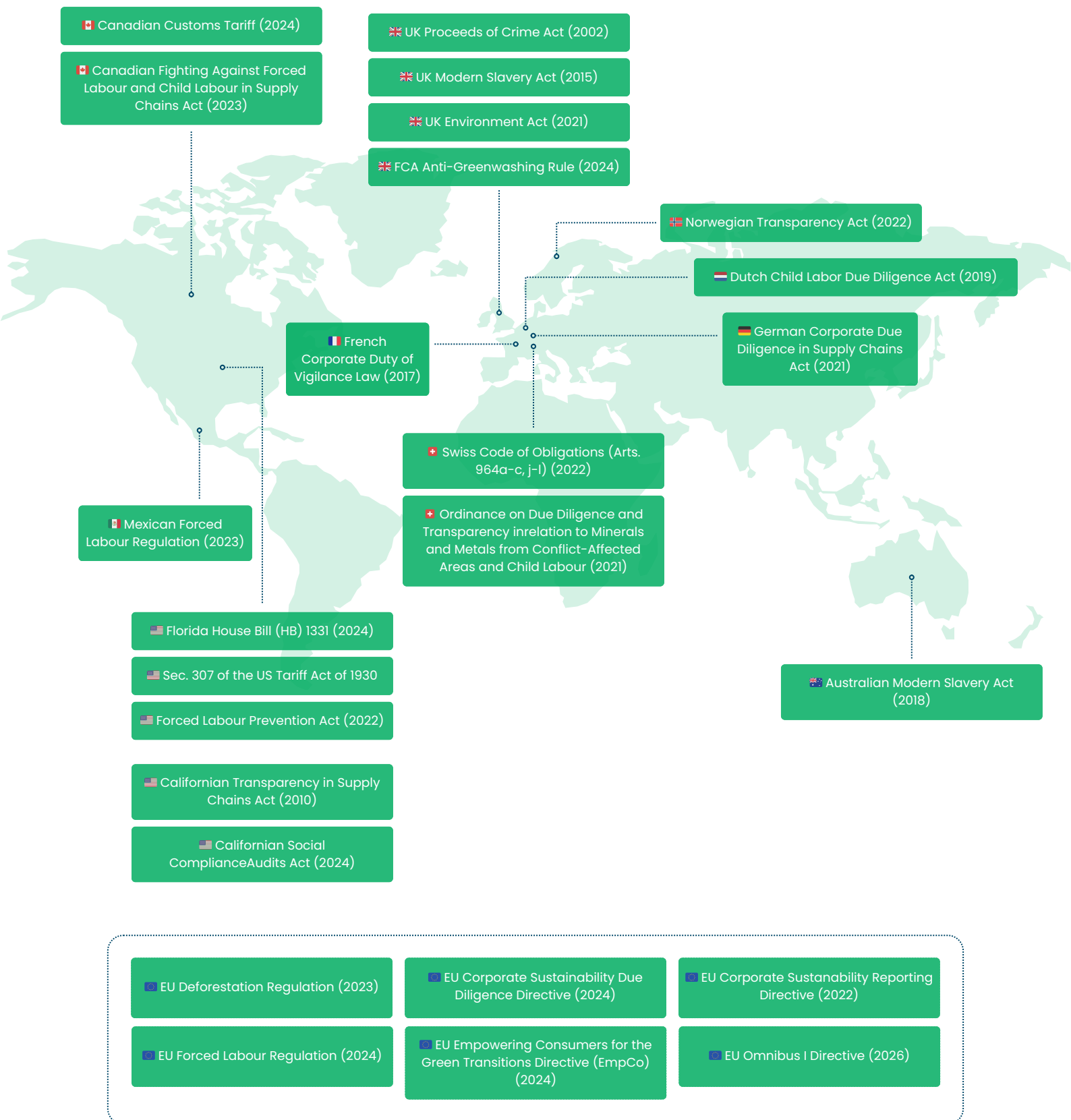
In force since: 2022 (federal level); state laws vary

At the federal level, the United States has enacted import legislation – the Uyghur Forced Labor Prevention Act (UFLPA) – that creates a rebuttable presumption that goods from the Xinjiang region of China or from listed entities are prohibited from import. Enforcement is carried out by US Customs and Border Protection (CBP), which can detain, exclude or seize goods. Enforcement dropped sharply under the Trump administration in 2025: CBP detained approximately \$183m in shipments, down from \$1.4bn in 2024. No new entities were added to the UFLPA Entity List between January 2025 and May 2026. A 2025 UFLPA Strategy update added five new high-priority sectors (caustic soda, copper, lithium, steel, jujubes) but actual enforcement volumes fell significantly. Companies importing goods into the US should ensure they have documented supply chain traceability regardless of current enforcement intensity, as the statutory obligations remain fully in force.

At state level, California has enacted the Supply Chain Transparency Act, which requires qualifying companies to disclose efforts to address slavery and human trafficking. New York's Fashion Sustainability and Social Accountability Act, which would impose due diligence and reporting obligations on fashion retailers and manufacturers, has been introduced multiple times since 2022 but remains a bill awaiting passage as of May 2026. The US federal and state landscape is more fragmented than the EU's consolidated framework, but CBP enforcement at the border creates concrete operational risk for importers.

Legislation overview

HREDD legislation 2026



Note: Dates indicate the year in which the legislation was, or is expected to be, adopted or passed into law.

4.6 Additional enacted laws and forthcoming legislation

Beyond the major frameworks covered above, a number of other countries have enacted HRDD-related legislation or have active legislative processes underway. The tables below summarize enacted laws and forthcoming legislation as of May 2026.

Recently enacted legislation

Country	Legislation	Scope	Key obligations	In force
Canada	Fighting Against Forced Labour and Child Labour in Supply Chains Act (S-211)	Government entities and large private sector companies on Canadian stock exchange or meeting size thresholds	Annual reporting on steps taken to prevent and reduce forced and child labour in supply chains	January 2024
Switzerland	Responsible Business Initiative – counter-proposal (Art. 964a–964I CO)	Large Swiss companies and listed companies meeting size thresholds	Non-financial reporting; due diligence on child labour and conflict minerals	January 2022
Australia	Modern Slavery Act 2018	Entities with annual consolidated revenue of AUD 100 million or more, operating in Australia	Annual modern slavery statement covering risks in operations and supply chains, and actions taken to address those risks	January 2019

Legislation in development as of April 2026

Country	Proposed legislation	Current status	Expected direction
Australia	Mandatory climate and supply chain reporting reform	Consultation phase; Treasury leading review of Modern Slavery Act	Australian government responded to statutory review in December 2024, agreeing to 25 of 30 recommendations. Explicitly chose NOT to lower the AUD 100m revenue threshold at this stage. Reforms in consultation throughout 2025 covering mandatory reporting criteria, penalties, and due diligence requirements. Legislative reform (Phase 2) expected but timeline unconfirmed.
Japan	Mandatory HRDD legislation (follows 2022 voluntary guidelines)	Government consultation ongoing; voluntary guidelines in force since 2022	As of May 2026, no mandatory HRDD legislation has been tabled by the Japanese government. The 2022 METI guidelines remain voluntary. Civil society has proposed draft legislation but this is not government policy. Direction of travel is toward mandatory requirements but no formal bill exists.
United Kingdom	Modern Slavery Act reform; potential broader HRDD legislation	Government review completed; reforms proposed but not enacted as of April 2026	Government committed in December 2024 to strengthen penalties and mandate topics but stated this "may require legislative reform in the future." No reform bill introduced as of May 2026. Direction is toward mandatory content and penalties but timeline remains uncertain.

The cumulative effect of this legislative wave is significant. Companies operating internationally should not treat HRDD as a jurisdiction-specific compliance exercise. Building a program that meets the most demanding requirements – particularly the CSDDD – and documenting it thoroughly will, in most cases, also satisfy obligations under the national laws described in this section.

CONCLUSION

From landscape to action

The picture that emerges from this guide is one of convergence. The international frameworks – UNGPs, OECD Guidelines, ILO Declaration, ETI Base Code – established a common vocabulary and a shared set of expectations for responsible business conduct. The EU legislation and national laws described in Part Two and Part Three are, in the main, giving that vocabulary legal force.

The EU Omnibus Simplification Package, which entered into force in March 2026, has changed the scope and shape of the CSDDD and CSRD – narrowing who is directly covered and pushing back application dates. But it has not changed the direction of travel. The core due diligence framework is intact, the EUFLR is unaffected, and national laws across Europe and beyond remain in force.

The specific thresholds, timelines and enforcement mechanisms vary by jurisdiction. But the underlying logic is consistent: companies are expected to know their supply chains, identify where risks exist, take meaningful action to address those risks, and be transparent about what they find and what they do.

The implication is clear. Building a robust HRDD program is not primarily about meeting the minimum requirements of any single law. It is about building the institutional capability – the data, the processes, the governance structures, the supplier relationships – to operate responsibly in a world where accountability for supply chain impacts is non-negotiable.

Part 2 of this series – ‘The HRDD Practitioner’s Guide’ – provides a step-by-step framework for building that capability, covering risk identification and prioritization, supplier engagement and technology enablers. Available at qarmainspect.com

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2.5 Framework Comparison at a Glance

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About Qarma

Qarma is a supply chain compliance platform that helps brands, retailers and manufacturers conduct human rights and environmental due diligence at scale. Our tools support supply chain mapping, risk-based audit management and compliance reporting – helping companies meet the requirements of the CSDDD, LkSG, Norwegian Transparency Act and beyond.

Learn more: www.qarma.com

