

Webinar

From Brussels to Beijing & Beyond - Emerging Human Rights Due Diligence Regulations Across the Globe







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#### **Meet the Team**



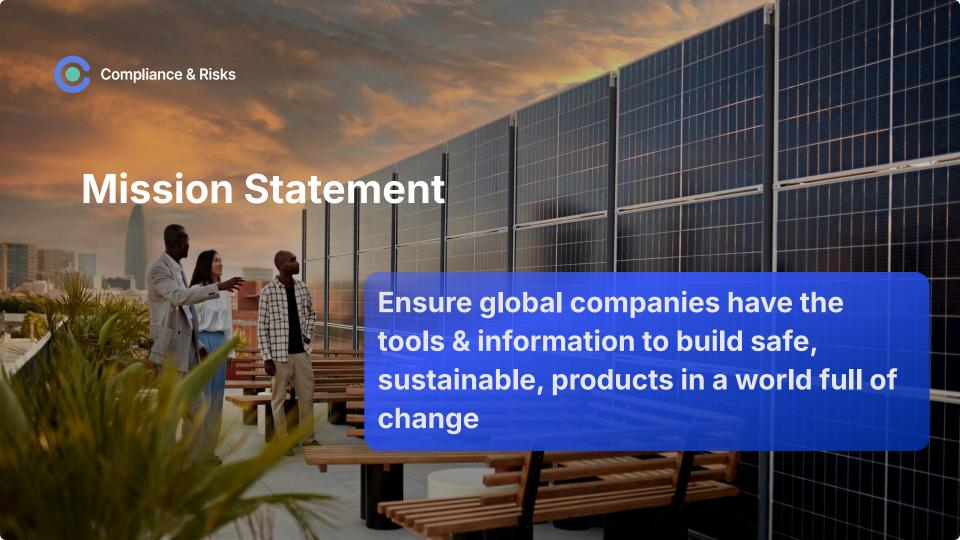
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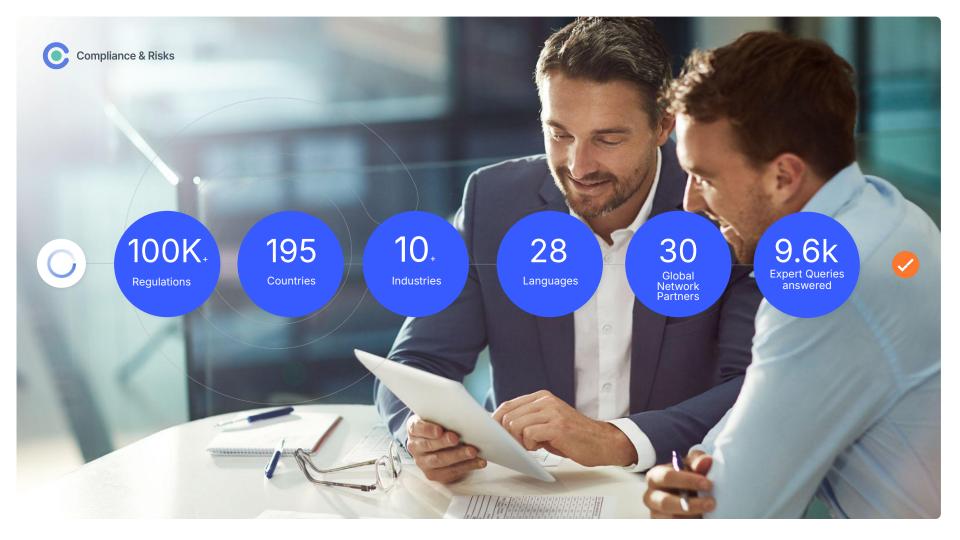
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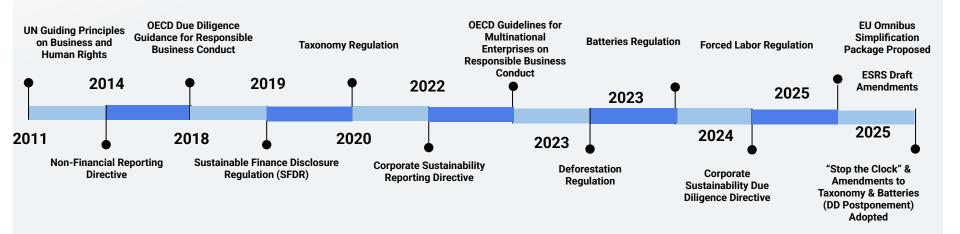


### **Agenda**

- **01.** What is HRDD?
- **02.** Europe
- 03. United States & Canada
- O4. Asia
- **05.** Australia & New Zealand
- **06.** South America
- **07.** United Nations
- **08.** Key takeaways

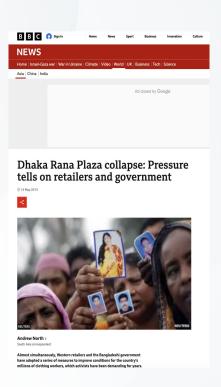


### **Evolution of Human Rights Due Diligence**



### Rana Plaza-the catalyst for change







### What is Human Rights Due Diligence (HRDD)?



HRDD is a process that helps companies **identify**, **prevent**, **mitigate** and **account** for negative human rights impacts of their activities & those linked to their business relationships.

HRDD is the **operational principle** to implement the companies' responsibility to respect human rights under the UNGPs and provides that companies should have in place:

- Statement of **policy** commitment to respect human rights
- A **HRDD process** to:
  - Assess actual & potential human rights impacts
  - Take action to prevent & mitigate risks
  - Track effectiveness & report on progress
- Processes to provide or enable remedy to those harmed if company causes or contributes to negative impact.



#### **Types of Human Rights Due Diligence Laws**

- Corporate Disclosures (most common)
  - Companies to publish info regarding HRDD processes and/or outcomes eg UK & Aus Modern slavery acts
- Due Diligence Conduct Obligations
  - Companies to perform HREDD with horizontal, sector or commodity specific focus eg CSDDD, French & German laws
- Border controls
  - Prohibit import, export and/or placing on market of products associated with certain risks or impacts eg EUFLR, UFLPA







# **European Union**

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## EU Corporate Sustainability Due Diligence Directive (EU) 2024 / 1760 (CSDDD)

#### **Key dates**

- Entry into Force: 25 July 2024
- Transposition by: **26 July 2027**
- Phase-in: from 26 July 2028 to 26 July 2029 based on employee & turnover thresholds

#### **Key provisions**

- EU & non-EU companies above certain employee & revenue thresholds doing business in EU to identify & address potential & actual adverse human rights & environmental impacts in company's own operations, subsidiaries & business partners.
- Min. of 5% of net worldwide turnover in fines





## CSDDD Omnibus - 'Needed Simplification or Race to the Bottom?

**'Stop the Clock' - 1 year delay** (in force since 17 April)

- Revised transposition deadline by 26 July 2027
  - 23 June: EU Council compromise text- further delay to 26 July 2028

#### 'Content' Proposal

COM (26 Feb)	Council (21 June)	EP JURI (13 Oct)
No changes to current scope (1,000 employees and > €450 million turnover)	5,000 employees and > €1.5 billion turnover	5,000 employees and > €1.5 billion turnover
Entity-based due diligence limited to tier 1, with assessments of further tiers where plausible information becomes available + value chain cap	Due diligence limited to tier 1, with assessments of further tiers where plausible information becomes available + value chain cap	Risk-based due diligence + value chain cap
Adoption of climate transition plans with implementing actions	Adoption of climate transition plans with implementing actions, postponed by 2 years	Adoption of climate transition plans
No EU-wide harmonized liability	No EU-wide harmonized liability	No EU-wide harmonized liability, to be reviewed in 2030

## CSDDD Omnibus - 'Needed Simplification or Race to the Bottom?

#### Watch out for...

- Council proposed further changes on 23 June 2025
- EP JURI Legal Affairs Committee voted on 13 October
- EP plenary vote by 20 Oct 2025
- Trilogue negotiations (EP, Council, COM), aim to finalize before the end of before the end of 2025





### Sector- Specific Human Rights Due Diligence

- <u>Conflict Minerals Reg</u>: Certain EU based importers of 3TG to set up HRDD to ensure conflict minerals are conflict-free sourced. EU Commission <u>report</u> on 24 Sept 2024 highlights shortcomings
- Batteries Reg: HREDD obligations re: sourcing of raw materials for battery production from 18 Aug 2027 (originally 18 Aug 2025).
- <u>Deforestation Reg</u>: Companies placing timber, cattle, soy, palm oil cocoa, coffee or rubber on EU market must prove products are deforestation-free from 30 Dec 2025. Includes mapping supply chain down to plot of land where raw materials come from & submitting due diligence statement before products placed on the market. Benchmarking classification (low, medium, high risk) published on 22 May 2025 but EU Parl calling for review

**EU COM considers further postponement of EUDR by 1 year!!** 





## **EU Prohibiting Products made with Forced Labor Regulation (EU) 2024/3015**

#### Scope

- Entered into force on 13 Dec 2024
- Applicable from 14 Dec 2027
- Ban on sale/export of ALL products made in whole/part with forced/child labor from/to EU at any stage of supply chain regardless of:
  - Geographical origin (EU & non-EU)
  - Product / industry type
  - Company size (no revenue / employee thresholds)
  - Method of sale (includes online, bricks & mortar etc)





## **EU Prohibiting Products made with Forced Labor Regulation (EU) 2024/3015**



#### **Key requirements**

- No obligation to undertake due diligence or prove products are free from forced labor unless investigation is launched.
  - However, <u>advisable</u> to undertake & <u>document</u> due diligence in the event of potential investigation / enquiry
- Non-compliance: Fines, import, sale or export bans, orders to dispose of products
- By **14 June 2026**, EU Commission must:
  - Publish guidelines on due diligence & best practices
  - Establish database on forced labor risks in specific geographic areas, products or product groups.



#### **EU Member States - Early Adapters**

France	<ul> <li>Companies to implement "vigilance" plan - must address human rights &amp; environmental risks.</li> <li>17 June: 1st conviction against company for working conditions of undocumented workers.</li> </ul>
Germany	<ul> <li>Covers HREDD incl HRDD policy statement.</li> <li>29 Aug Bill proposing to:         <ul> <li>Remove reporting - obligation to 'document' remains.</li> <li>Only serious violations (eg failure to implement prevention, remediation or grievance mechanism)</li> </ul> </li> <li>BAFA changed enforcement practice.</li> </ul>





### **Norway & Switzerland**



Norway	<ul> <li>Transparency Act in force since July 2022</li> <li>Large companies in Norway &amp; foreign companies that sell products / services &amp; pay tax there to conduct HRDD &amp; report annually by 30 June.</li> <li>26 Aug 2025: Gov 'Non-paper' on insights from 2024 review of Act published; need for alignment of CSDDD and UN principles; Norwegian HRDD law led to concrete improvements</li> </ul>
Switzerland	<ul> <li>No comprehensive mandatory HRDD law</li> <li>1 Jan 2022: EIF of Law on Supply Chain DD requiring Swiss companies to report annually on implementation of HREDD with regard to conflict minerals &amp; child labour.</li> <li>3 Sept 2025: Fed'l Council announced plans for 'indirect counter proposal' based on EU &amp; int'l standards with draft expected in March 2026.</li> </ul>



#### **UK at a Crossroad**

- No comprehensive mandatory HREDD law in place
- Modern Slavery Act was groundbreaker in 2015, but...
- **16 Oct 2024** <u>review</u> of Act:
  - UK has "fallen behind" on int'l DD developments
  - Content of MS statement not mandated by the Act
  - Failure to comply & poor enforcement
- July 2025: Parl Joint C'te on Human Rights report calls for:
  - Intro of mandatory HREDD for UK companies
  - Import ban on goods made with FL
- Next steps: Public consultation which may incl mandatory DD and/or import







### **United States**



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#### **US Federal v State**

- Some sector-specific regs with robust DD, eg. Dodd Frank rule
- No mandatory HRDD federal law for ALL goods
- Increasing divergence between Federal & States
- Federal focus on reducing reliance on Chinese supply chains & mitigating risks of FL via trade & customs measures
- Increasing polarisation between 'Red' (e.g. Texas) & 'Blue' States (e.g. California) - Multistate compliance increasingly complex





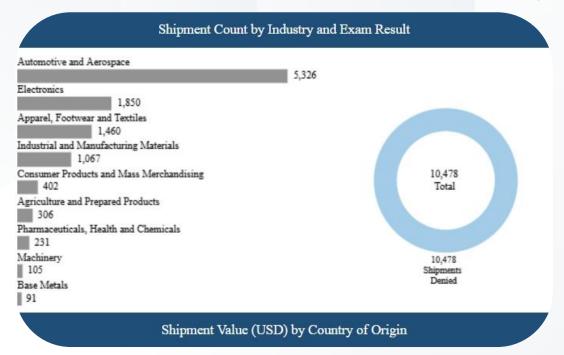
### **Uyghur Forced Labor Prevention Act (UFLPA)**



- Rebuttable presumption ALL goods produced in Xinjiang,
   China or by the 144 entities on UFLPA Entity List are produced using forced labor as of June 2022
- Rigorous HRDD to ensure supply chain free from forced labor
- High risk products: cotton, polysilicon, aluminum, PVC, steel, copper, lithium-ion batteries, caustic soda, copper, lithium, red dates & steel (added on 19 Aug).
- If goods are seized, companies to prove that no forced labor was involved in production (incl all components)



### **UFLPA Statistics: Shipment Count by Industry**





### **UFLPA Statistics: Country of Origin**





#### COBALT Supply Chain Bill, HR 2310, March 2025

#### **Aka China's Odious & Brutally Atrocious Labor Trafficking Supply Chain Bill**

- 1st of two recent examples of federal focus on Chinese supply chains & forced labor
- Rebuttable presumption that goods made with cobalt refined in China are sourced using child or FL in China - prohibited from import (similar to UFLPA).
- Used in lithium-ion batteries, smartphones & other electronics
- Requires FL Enforcement Task Force to create list of covered goods & entities (similar to UFLPA Entity List)
- No movement on bill = pending Congressional review
  - Watch this space!





## Reporting of Sourcing & Due Diligence Activities within Supply Chains Bill, SB 1358, April 2025

#### **Aka Transaction & Sourcing Knowledge (TASK) Bill**

119TH CONGRESS 1ST SESSION

S. 1358

To require the Securities and Exchange Commission to require reporting of sourcing and due diligence activities of companies involving supply chains of products that are imported into the United States that are directly linked to products utilizing forced labor from Xinjiang, China, and for other purposes.

#### IN THE SENATE OF THE UNITED STATES

April 8, 2025

Mr. Scott of Florida (for himself, Mrs. Blackburg, and Mr. Cassidy) introduced the following bill; which was read twice and referred to the Committee on Banking, Housing, and Urban Affairs

- 2nd of two recent bills targeting Chinese supply chains & FL
- Focuses on disclosure in contrast to trade-based COBALT Act.
- Would require SEC to mandate annual reporting of certain info by publicly traded companies including:
  - sourcing & DD activities involving supply chains of products imported into US directly linked to FL from Xinjiang region;
  - transactions with companies placed on Entity List
- No movement on bill
  - Watch this space!



# Prohibiting Participation in Foreign Sustainability DD Requirements Bill, SB 985, March 2025

#### **Aka Protect USA Bill**

- Prohibits entities integral to US national interests (incl manufacturing companies) from complying with foreign sustainability DD obligations incl CSDDD
- Unlikely to progress in current form

**US - EU** <u>Trade Agreement</u> - EU commits to ensure that <u>CSDDD</u> & <u>CSRD</u> do not pose undue restrictions on transatlantic trade & address US concerns regarding imposition of CSDDD on non-EU companies.

#### The EU-US trade deal: Restoring stability and predictability

On 27 July 2025, European Commission President Ursula von der Leyen and US President Donald J. Trump agreed a deal on tariffs and trade.

This political agreement restores **stability** and **predictability** for EU consumers and businesses.

This important first step was followed by a <u>Joint Statement</u> between the two leaders that was published on 21 August 2025, confirming and building on what was agreed in July.





#### **US State Laws & Bills**

Washington: Fashion
Sustainability Accountability
HB 1107, Dec 2024- Env'l DD
& working conditions of
fashion producers & direct
suppliers

Supply s above isclose

New York: Fashion
Environmental Accountability
Act, <u>SB 4558B</u>, Feb 2025 - social
sustainability in initial draft but
dropped from current draft

California: Transparency in Supply Chains Act, 2010. Companies above certain revenue threshold to disclose efforts to eradicate slavery & human trafficking from direct supply chain

Florida: State Procurement of Commodities Produced by Forced Labor, <u>HB 1331</u> Enacted, 2024.

No explicit DD obligation but requirement for companies to certify that commodities being offered to gov are not produced by forced labor. In force since 1 July 2024.





### Canada



## Forced & Child Labour in Supply Chain Act, 2023

- Companies above certain employee & revenue thresholds that do business or have assets in Canada must report by 31 May annually on steps taken to prevent & reduce risk of forced / child labor in production of goods in Canada or elsewhere.
- Focus on labor rights only not other human rights.
- No obligation to undertake mandatory HRDD.
- Report must include policies & due diligence processes in relation to forced & child labour.
- Joint International Reporting <u>Template</u> published by UK, Australian & Canadian Gov's 30 July may ease burden of companies who report in multiple jurisdictions

Statutory guidance

International reporting template on modern slavery, forced labour and child labour (accessible)

Updated 30 July 2025



## Customs <u>Tariff</u>, 1997 (aka Forced Labor Import Ban)

- Prohibits import of goods produced by forced labor or discriminatory practices (via Canada-United States-Mexico <u>Agreement</u>, July 2020)
- Poorly enforced: Canadian Border Services Agency have only detained 50 shipments to date- one of which was ultimately denied entry.
- 17 Oct 15 Nov 2024: Consultation on additional measures to strengthen import ban:
  - Publication of high risk goods list
  - Creation of "minimum traceability" process where importers of goods on list to prove forced labor free supply chain.
- 16 Dec 2024: Gov announced intention to:
  - Introduce new mandatory supply chain DD law (no details yet)
  - Establish new oversight agency to ensure compliance;
  - Amend existing import ban Watch this space!







#### Asia



### **Human rights DD in Asia**

- Implementation on NAP: Japan (2020), Taiwan (2020), South Korea (2021), China (2021), Thailand (2023), Vietnam (2023) Indonesia (2023), Malaysia (2025).
- National BHR Action Plans are becoming more common signaling future legislative intent.
- Movement from voluntary to mandatory HRDD.
- International, consumer & civil society pressure is demanding for strong HRDD.









#### **South Korea**



#### Corporate HRs & Env. Protection DD Bill

**Draft Act on the Protection of Human Rights and the Environment for Sustainable Business Management** 



- 1st introduced in Sept 2023 and reintroduced on 13 June 2025.
- Requires SK companies & foreign companies with business presence in SK >500 employees or annual revenue > KRW 200 billion (US\$ 140m) to:
  - Implement an env. and HRDD system to assess & remedy negative impacts arising from business activities.
  - Establish an annual 'board approved' HREDD implementation plan.
  - Establish grievance reporting mechanism.
  - Appoint responsible officer for the DD implementation.
  - Report to HR and Env. Business Committee on negative impacts & mitigation measures.
  - Engage with relevant stakeholders when developing the HRDD process.
- Right of interested parties to request info on company's DD.

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#### Corporate HRs & Env. Protection DD Bill

- Human Rights & Env'l Committee to be established to monitor compliance, designate high-risk areas & investigate complaints.
- Non-compliance: Civil liability, admin corrective orders, criminal penalties (max 5 years in prison) & fines.
- Next steps: Will undergo committee review likely to be modified
- On track to be 1st Asian country to mandate HRDD!!

Guidelines on B&HR (2021)







### **Thailand**



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## Mandatory Responsible Business Conduct on the Horizon

**Responsible Business Conduct, Draft Law, July 2025** 

Thai / non-Thai companies operating in Thailand above certain revenue thresholds & Thai state-owned companies to:

- Conduct HRDD across value chain.
- Publicly announce HREDD policy & integrate it into company's management / risk management policy.
- Monitor effectiveness of measures implemented.
- Report HREDD implementation to authorities on annual basis.
- Establish grievance mechanisms.

Note: Higher revenue threshold applies to companies in manufacturing sector (>THB500m) compared with wholesale, retail / service sectors (>THB 300M).

**Penalties**: Administrative fines (but civil & criminal liability under other laws).



2nd NAP on Business and HR (2023-2027)





### Japan



### National Action Plan on Business and Human Rights



- Japan HRDD is characterized by a soft law approach.
- NAP 2020 enhance business understanding and awareness of human rights, and encourages to:
- Implement a HR Policy and DD process.
- Grievance mechanisms.
- Public consultation on the NAP revision launched 1 October 2025.
- The draft focuses:
- Promoting HRDD systems in supply chains.
- Protect minorities HRs.
- Al/Technology and environmental concerns.
- Disclosure of information following international standards.
- Strengthen grievance mechanisms.
- Deadline for comments 30 October 2025.



National Action Plan (2020-2025)

## **Guidelines to Respect Human Rights in Supply Chains**



#### **Guidelines to Respect Human Rights in Supply Chains**

Set 3 primary expectations for business.

- Establish clear human rights commitments & policies.
- Implement HRDD.
- Provision of effective remedies (eg, grievance mechanism).

METI strategy of **strong** recommendation & incentives: companies must comply with the Guidelines when engaging in public procurement since 2023.

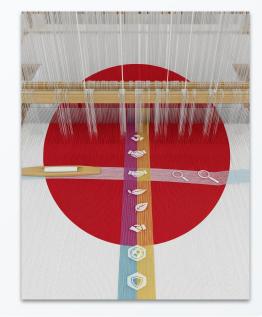
Widely adopted -  $\frac{2}{3}$  of JP companies have implemented human rights policy and many require suppliers to also be compliant.



## METI Reference Material on Human Rights in Responsible Supply Chains, 2023

- Supplementary material & case studies to complement guidelines.
- Ilustrate practical approaches for companies by listing:
  - Sector specific risks e.g. manufacturing, chemicals, oil & gas.
  - High-risk products e.g. apparel, textiles, minerals.
  - Country classification risk index for child labor Somalia has highest risk with France as lowest risk.

Watch out for... Public consultation on the NAP review until 30 October.







### **Taiwan**



## Draft NAP 2.0 & Guidelines to Respect Human Rights in Supply Chains -2024

- Soft law approach.
- Draft 2nd NAP encourages to establish HRDD procedures & embed human rights into corporate decision making.
- Draft Guidelines for Enterprises to Respect Human Rights DD procedures:
  - Establish human rights policy.
  - Conduct HRDD.
  - Disclose info on how adverse human rights impacts are addressed.
  - Provide remedy for adverse impacts.
- Watch out for... Finalisation of Version 2.0





National Action Plan (2020)



#### **Indonesia**



## National Strategy on Business & Human Rights (Reg. 60/2023)

- No legally binding HRDD regulations.
- Strategy provides guidance to Companies and Government.
- Draws on the UNGP to encourage businesses to introduce HR DD.
  - Focus on all "business actors" (excludes foreign companies).
  - Serves as governments primary legal basis for implementing regulations.
  - Encourages business actors to register (PRIMSA) application.

#### Watch out for:

Government looking to introduce mandatory HRDD by 2028.







### China



### **Human Rights Action Plan (2021-2025)**



- China's HRDD landscape characterized by:
  - Complex set of government guidelines.
  - Sector-specific recommendations.
  - No legally binding HRDD regulations.
  - External pressure from foreign regulations & governments.

#### Action Plan refers to:

- "Promoting responsible business conduct in global supply chains".
- "Encouraging Chinese businesses to abide by UNGPs in foreign trade & investment, conduct due diligence on human rights, & fulfill social responsibility to respect & promote human rights".



## Due Diligence <u>Guidelines</u> for Mineral Supply Chains, 2nd Ed, July 2022

1st Edition: Published Dec 2015. Ref to 'responsible' supply chains removed in V2.

**Scope:** All *Chinese* companies that extract, trade, process, transport, and/or use mineral resources & related products (incl Chinese-owned foreign companies) to identify, prevent & mitigate risks of contributing to conflict, serious human rights abuses & misconduct in mineral supply chains.

6 step DD Framework in line with UNGPs and OECD Guidelines.

**10 characteristics of DD** which companies can implement or adjust as needed.

New minerals added to list of tin, tantalum, tungsten & gold e.g. cobalt, copper.

**Risk Categories:** Type 1 (conflict-affected / high-risk areas) + Type 2 (social, environmental & economic impacts) refined.





## National Textile & Apparel Council Guidance on Env'l & Social Due Diligence, 2023



- Based on UN SDGs, best practice, Chinese & int'l law
- Covers both environmental & social DD.
- Provides practical, complete & systematic tool for companies to carry out DD & build responsible supply chain.
- Enhance ability of companies to identify & manage own social & env'l risks & those of their supply chain.





#### Australia



#### **Modern Slavery Act 2018**

- One of the early adopters (similar to UK)
- Focuses on transparency & disclosure
- Requires companies based or operating in Aus above certain revenue thresholds to report annually on steps taken to address modern slavery & human trafficking risks in supply chains
- Modern slavery statements must include actions to assess & address risks, including due diligence & remediation
- But...
  - Limited to modern slavery only excl other human rights
  - No mandatory DD obligations
  - No penalties for failing to report





#### **Modern Slavery Act 2018**



- **15 May 2023:** Report on Aug 2022 review of Act recommended several reforms:
  - Entities to *implement* DD system, rather than just report on it.
  - Penalties for non-compliance
  - Lowering reporting threshold
  - Appointment of Anti-Slavery Commissioner (Nov 2024).
- 21 July 1 Sept 2025: Consultation on:
  - Introduction of penalties for specific non-compliance
  - Simplification & improvement of reporting requirements
  - Require entities to have due diligence system in place
- 26 Aug 2025: Commissioner <u>Guidance Doc</u> on 'What is HRDD"?
  - Aims to accelerate & strengthen implementation of HRDD
  - "Businesses must make & embed a policy commitment to respect human rights & put in place a human rights due diligence process".
- **15 Sept 2025:** AS Commissioner resp. to the Gov. consultation.





#### **New Zealand**



### What's happening in New Zealand?

- April June 2022: Modern slavery <u>consultation</u> with focus on transparency & worker exploitation prevention.
- 28 July 2023: Gov <u>announces</u> plans for new law on modern slavery in supply chains similar to Australian disclosure rule with due diligence & 'take action' duties to be added in the future.
- Sept 2024: Gov announces that proposal is paused! What next?





#### **New Zealand Members Bills**



Watch this space... Can two recent 'Modern Slavery Reporting' private members bills reignite NZ's efforts?

- National Party bill: MP Greg Fleming on 22 May.
- Labour Party bill: MP Camilla Belich on 17 July.
- Covers local & foreign companies operating in NZ above certain revenues thresholds.
- Prepare, publish & register modern slavery statement that includes DD processes & actions taken to prevent, address & mitigate risks.
- Establishment of anti slavery commissioner.
- Fines for failing to meet reporting requirements (but not DD?).
- Must be supported by certain number of non-exec members or be selected via ballot system to progress.



#### **South America**



#### **Brazil - HR Framework for Business Bill**



#### **Proposed National Framework for Business & Human Rights** (Bill PL 572/2022)

- Focus on supply chain DD similar to CSDDD.
- Much broader than other laws in the region.
- Applies to companies registered or economically active in Brazil (all entities in the supply chain -branches, subs., contractors).
- Companies w/b directly liable for human rights violations
- Companies to adopt due diligence mechanisms for control, prevention & remediation of human rights violations.
- Submission of human rights reports twice a year.
- Current Status: Still under discussion in Congress.



Watch this space!

### Chile - Human Rights Due Diligence Draft Law

#### Proposed Due Diligence Law for Human Rights, Environment & Climate Change law (April 2025)

- Applies to companies operating in Chile >200 employees & certain revenue thresholds
- Conduct Due Diligence & Report annually on:
  - Actual & potential harms to human rights & env (caused directly / indirectly by company, subsidiaries, or business partners).
  - Development of protocols to prevent discrimination, violence, child labour, FL, human trafficking & other violations across operations & value chain.
  - Measures to promote safe & healthy working conditions for employees & communities where company operates.

#### Watch this space!





### Colombia - HR Framework for Companies Bill

**Human Rights Framework for Companies, Draft Law, July 2025** 

ALL companies economically active in Colombia to:

- Prevent human rights violations arising from activities, products, services, or business relationships across their value chain.
- Publish & maintain easily accessible info on their structure, management, funding sources, projects & human rights policies.
- Ensure transparency in Al systems, incl algorithms & data.
- Protect rights of human rights defenders & affected communities.
- Civil and administrative liability for human rights violations caused, permitted, or facilitated incl partners, shareholders.

Includes foreign companies whose products, services, investments, digital assets, business decisions, or economic activities have significant effects in Colombia through physical presence, technology, strategic alliances, exports, imports, or other means.

Watch this space!







#### **United Nations**



# **UN- Draft Treaty Regulating Activities of Transnational Corporations**



- Originally proposed in 2018 Latest draft Dec 2024.
- Aims to apply to all business activities (inc. transnational), requiring SP to adopt measures regarding:
  - Legal liability for HR violations in the context of business activities.
  - Corporations HRDD and respect of HR.
- Businesses Human Rights DD shall include:
  - Publication of HR Assessments.
  - Incorporation of gender and age perspective in DD process.
  - Undertake "meaningful" consultations and engagement with affected groups and relevant stakeholders.
  - Grievance mechanisms.

Watch this space!

11th Session of UN working group (OEIGWG) 20-24 October





#### **To Conclude**





#### **Key Takeaways**

- HRDD is no longer a 'nice to have'- it is a 'must have'
- Enforcement is increasing
- Supply chain transparency
- Data driven due diligence
- HRDD is cross-functional
- Proactively track regulations and anticipate changes

### **Questions?**



### Thank you!



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