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Supply Chain Due Diligence in Europe: An Overview of Key Trends in 2025 and Areas to Watch in 2026

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01. About The Authors



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01. About The Authors



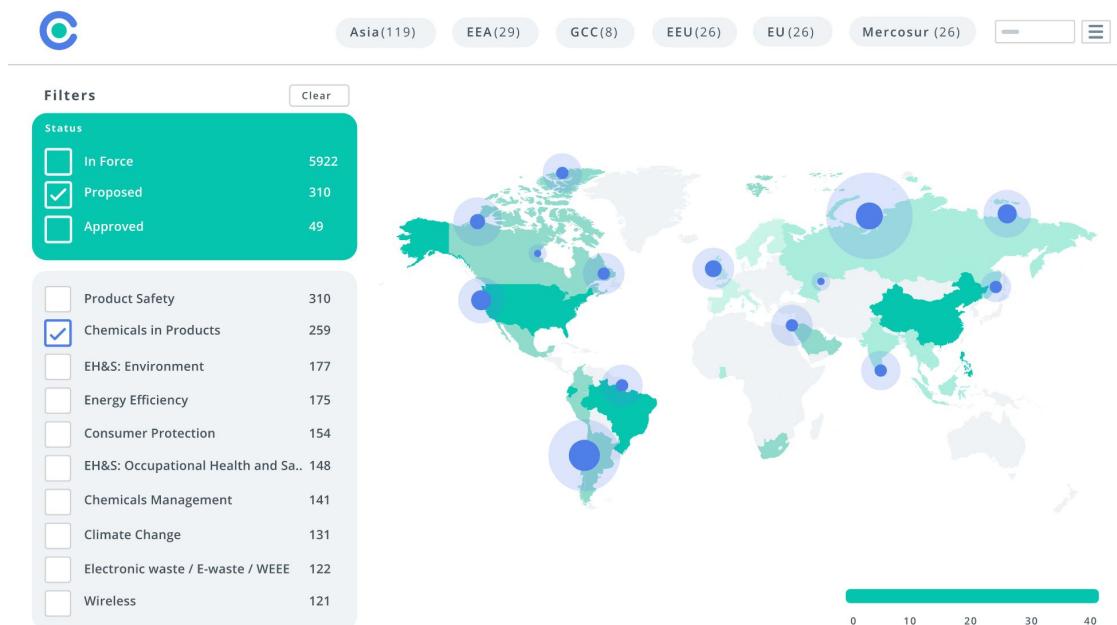
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Joanne heads up a team of over 40 international product regulatory specialists at Compliance & Risks. She qualified as a lawyer in Ireland in 2003 and has extensive legal experience spanning private practice, in-house, and industry at both national and international level. Joanne has worked with Compliance & Risks for over 14 years and has a particular interest and focus on Sustainability, Human Rights, and ESG.

Joanne has a Bachelor of Law from the National University of Ireland, Galway, Ireland. She also has a Masters in Public International law from the Graduate Institute of International and Development Studies, Geneva, Switzerland and a Masters in French from the University of Limerick, Ireland. She is also a former alumni of the Business and Human Rights Masters Course at the University of Bergen, Norway.

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03. Introduction

In 2025, supply chain due diligence finds itself at a crossroads. Despite continued movement in both human rights and environmental due diligence standards, including sector-specific legislation, ongoing EU negotiations reflect a shift toward delaying and streamlining these obligations.

While due diligence remains deeply rooted in EU law, staying on top of these evolving requirements has become more essential than ever.

This whitepaper provides an overview of the most significant regulatory changes taking place in 2025, and it highlights some key areas and compliance deadlines to watch out for in 2026.

It covers:

- EU Corporate Sustainability Due Diligence (Directive (EU) 2024/1760)
- EU Deforestation Regulation (EU) 2023/1115
- Batteries and Waste Batteries Regulation (EU) 2023/1542
- Prohibiting Products Made with Forced Labour Regulation (EU) 2024/3015
- German Due Diligence in Supply Chains Act
- French Duty of Care Law
- Dutch Supply Chain Due Diligence Law
- Norwegian Transparency Act
- Swiss Due Diligence Ordinance
- UK Modern Slavery Act
- Areas to Watch in 2026



04. European Union

4.1. Corporate Sustainability Due Diligence Directive (EU) 2024/1760

The [CSDDD](#), a cornerstone of the EU's sustainability efforts, was published in the Official Journal of the European Union on 5 July 2024 and entered into force 20 days later on 25 July 2024.

This directive introduces mandatory human rights and environmental due diligence requirements for large companies operating in the EU. The due diligence process set out in the Directive is based on the six steps defined by the OECD Guidance for Responsible Business Conduct as follows:

- Integration of due diligence into policies and management systems;
- Identification and assessment of adverse human rights and environmental impacts;
- Prevention, cessation or minimization of actual and potential adverse human rights and environmental impacts;
- Monitoring and assessment of the effectiveness of measures;
- Communication; and
- Provision of remediation.

Only a few months after the entry into force of the new Directive, the EU Commission announced in November 2024 its intention to simplify and roll back certain corporate sustainability obligations ([Budapest Declaration](#)).

In line with this announcement, the EU Commission published its first [Omnibus Simplification Package](#) in February 2025, proposing far-reaching adjustments to the CSDDD, Corporate Sustainability Reporting Directive (CSRD), Carbon Border Adjustment Mechanism (CBAM) and other EU sustainability regulations.

One part of the Omnibus Simplification Package, the so-called '[Stop-the-Clock' amendment](#)', entered into force on 17 April 2025.

For the CSDDD, this means that the largest companies now have one additional year to prepare for compliance with the CSDDD. Based on the amended text, the CSDDD will be phased in as follows:

- From **26 July 2028** for
 - EU companies with > 3000 employees on average and net worldwide turnover > EUR 900 000 000 (except for the disclosure requirement set out in Article 16, which will apply for the financial year starting on or after 1 January 2029);
 - Non-EU companies with a net turnover > EUR 900 000 000 in the Union (except for the disclosure requirement set out in Article 16, which will apply for the financial year starting on or after 1 January 2029).
- From **26 July 2029** for
 - All EU companies with > 1000 employees on average and a net worldwide turnover > EUR 450 000 000 (except for the disclosure requirement set out in Article 16, which will apply for the financial year starting on or after 1 January 2030);
 - All non-EU companies with a net turnover > EUR 450 000 000 in the Union (except for the disclosure requirement set out in Article 16, which will apply for the financial year starting on or after 1 January 2030).

Furthermore, member states have one additional year to implement the CSDDD into national law, with the new transposition deadline set to 26 July 2027.

Areas to watch in 2026

While the 'Stop-the-Clock' amendment was adopted in an accelerated procedure, the second part of the Omnibus Simplification Package, the so-called '[Content Proposal](#)', is still under negotiation in the EU Parliament and Council, and will, if adopted, introduce extensive changes to the scope and content of the CSDDD.

The EU Council agreed its [negotiating position](#) on 21 June 2025, while the European Parliament's legal affairs committee (JURI) voted on 13 October 2025.

Proposed changes include:

- **Scope:** While the original Commission proposal did not contain any changes to the CSDDD's scope, both Council and EP JURI propose to raise the scope to 5000 employees and €1.5 billion net turnover.
- **Article 8 Due Diligence:** Under the Commission's proposal, companies would only be required to conduct due diligence with respect to their own operations and direct business partners (tier 1), and they would have to go beyond tier 1 only where plausible information has been obtained that suggests human rights or environmental violations further down in the supply chain. The EP JURI committee position on the other hand includes a fully risk-based approach, which means that due diligence would not focus on specific entities, but rather on the most severe and most likely risks in the entire supply chain. This is however limited by a value chain cap, which means that companies cannot request information from smaller companies in their supply chain, unless this information is absolutely necessary and cannot be obtained otherwise.
- **Climate Transition Plans:** Commission, Council and EP JURI propose to uphold the requirement for companies to adopt a Climate Transition Plan, but the obligation to put the plan into effect is proposed to be removed.



While COM and Council require implementing actions to be outlined in the plan, the EP's JURI committee proposes to remove such implementing actions. The Council furthermore suggests postponing the Climate Transition Plan obligations by two years.

- **Harmonized Civil Liability:** Commission, Council and EP JURI propose to remove harmonized liability from the text, which means that member state liability laws will be applicable.

Trilogue negotiations between the Parliament, Council and Commission are planned to commence at the end of October 2025, and the institutions are aiming to conclude the negotiations before the end of 2025.



4.2. EU Deforestation Regulation (EU) 2023/1115

The [EUDR](#) is another crucial piece of supply chain due diligence legislation which, whilst already in force since 29 June 2023, underwent much discussion and changes in 2024 and 2025.

The EUDR prohibits operators and traders from placing products on the EU market or making them available, unless all of the following conditions are met:

- They are deforestation-free;
- They have been produced in accordance with the relevant legislation of the country of production; and
- They are covered by a due diligence statement.

As part of their due diligence process, operators are required to gather extensive data, assess potential risks, and apply appropriate risk mitigation measures to ensure that no or only a negligible risk of deforestation exists before placing the products on the market.

The information and data that must be gathered as part of the due diligence process includes:

- Detailed descriptions of the relevant products;

- The country of production;
- The geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced;
- Information about the supplier(s); and
- Adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production.

To help with the application of this complex regulation, the EU Commission regularly updates its [FAQ document](#) (April 2025). In addition, a [guidance document](#) containing practical examples and application scenarios was finalized in August 2025. Based on the guidance document, operators and traders can now submit due diligence statements annually instead of per shipment, but the statement must still cover all relevant shipments placed on the market during that period.

On 22 May 2025, the EU Commission designated the countries and regions with a low, standard and high risk of deforestation, the so-called [benchmarking system](#). Commodities sourced from areas classified as low risk are subject to simplified due diligence and subject to an inspection rate of 1%, whereas those from standard-risk countries face a 3% inspection rate, and those from high-risk countries are inspected at a rate of 9%.

While all EU member states and several other countries have been assigned a low-risk status, only North Korea, Myanmar, Russia and Belarus have been assigned as high-risk countries.

Areas to watch in 2026

Deferred application

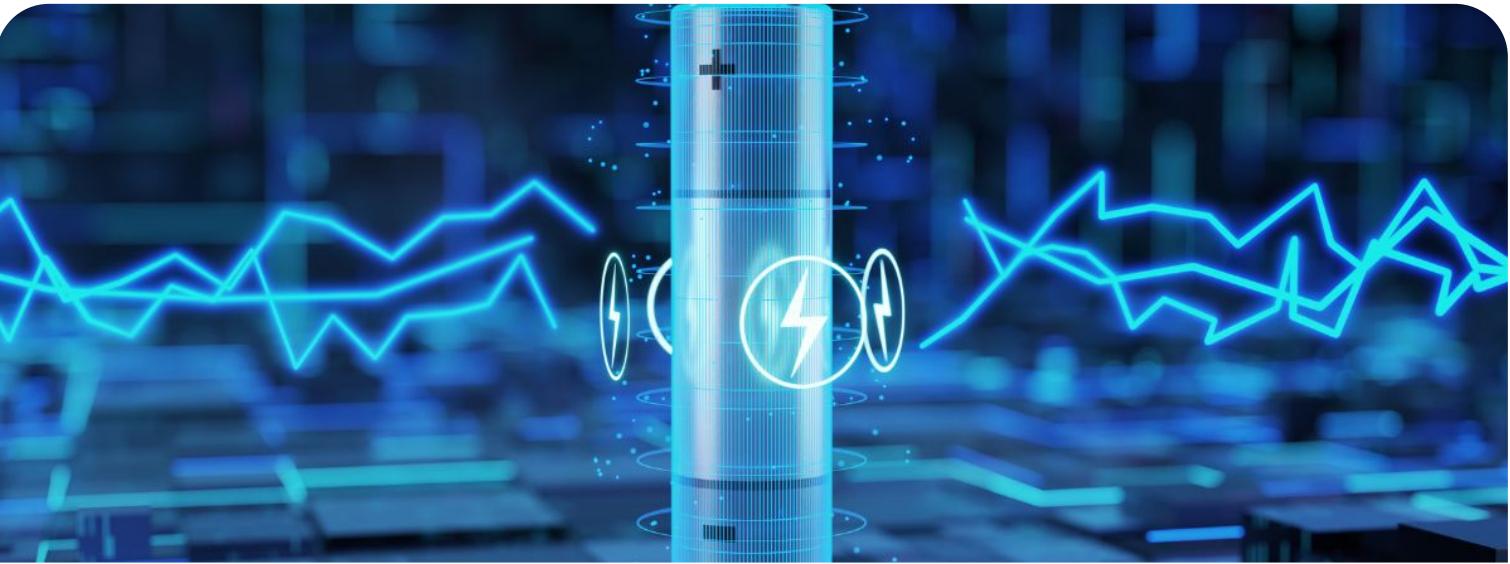
Whilst the EUDR was originally set to become applicable by 30 December 2024, the EU decided towards the end of 2024 to postpone the application by one year, citing a lack of readiness of both enforcement authorities and companies in scope.

On 23 September 2025, the EU Commission notified the EU Council and EU Parliament that it is considering a **further delay of the EUDR application by another year to 30 December 2026**, this time citing issues with the IT system that is needed e.g. to submit due diligence statements. This announcement comes after a year of mounting pressure from both EU member states and third countries, who consider the EUDR too burdensome for companies.

As of October 2025, the delay to the EU Deforestation Regulation (EUDR) has not been formally proposed. Should the Commission decide to proceed with the delay, the proposal must follow the standard legislative procedure, which includes approval by both the European Parliament and the Council.

No-risk category

On 9 July 2025, shortly after the benchmarking system's publication, Members of the EU Parliament voted to object to the list, and at the same time asked the EU Commission to introduce a 'no-risk category'. The vote is not legally binding and it is therefore up to the Commission to decide whether and how to react. The introduction of a no-risk category would furthermore require changes to text of the EUDR itself, since the EUDR currently does not provide a basis for a no-risk category.



4.3. Batteries and Waste Batteries Regulation EU 2023/1542

The [Batteries and Waste Batteries Regulation](#) entered into force on **17 August 2023** and represents a significant shift towards more stringent and comprehensive due diligence practices in the battery industry, aiming to enhance sustainability, transparency, and social responsibility throughout the battery life cycle.

The Regulation began to apply on 18 February 2024 and from 18 August 2024, manufacturers were required to apply the CE marking prior to releasing the battery onto the market or initiating its use.

The Regulation also specifically requires the adoption of **supply chain due diligence policies for critical raw minerals** listed in Annex X, namely cobalt, natural graphite, lithium, nickel, and their chemical compounds. Environmental and social risks associated with these materials must be identified and meticulously assessed as part of a comprehensive risk management plan. Economic operators are also required to establish and maintain a system of controls and transparency throughout their supply chains.

While the deadline for the adoption of the due diligence policy was originally set for 18 August 2025, the EU decided to [postpone the due diligence obligations](#) by two years to **18 August 2027**. The publication of the

Commission guidelines on due diligence was postponed by one year to **26 July 2026**.

Areas to watch in 2026

Second draft amendment regarding the due diligence scope and reporting obligations

In May 2025, the EU Commission proposed another amendment to the batteries due diligence obligations in order to:

- Change the frequency of due diligence reports from annually to every three years; and
- Increase the threshold for companies in scope of the due diligence obligations from 40 million euro annual net turnover to 150 million euro annual net turnover.



The Council proposed to further increase the scope to 200 million euro annual net turnover in its [negotiating position](#) from 24 September 2025. As of October 2025, this proposal has not yet been finalized.

Carbon footprint declarations

Carbon footprint calculations for batteries will be phased in between 2025 and 2030, depending on the type of batteries. For vehicle batteries, the carbon footprint declarations were due to become applicable on 18 February 2025, but as of October 2025, the necessary [delegated act](#) setting out the details of the declaration has not yet been finalized.

Labeling

The battery labeling requirements set out in Article 13 will apply from **18 August 2026**, including labeling with general information as well as duration and capacity indicators.



4.4. Prohibiting Products Made with Forced Labour Regulation (EU) 2024/3015

On 12 December 2024, the EU Council finally published its long-awaited landmark regulation [banning products made with forced labor](#) from the Union market.

This regulation, which will apply from **14 December 2027**, targets both the sale and export of goods produced through forced labor and marks a significant step toward enhanced corporate accountability and value chain transparency.

The Regulation does not impose specific due diligence obligations on companies per se but it does strongly encourage them to implement thorough due diligence processes in order to lower the risk of economic operators having forced labor in their operations and supply chains. As a result, companies are expected to establish appropriate systems to identify and address actual and potential risks of forced labor in their supply chains.

Key aspects of due diligence under the Regulation include:

- Risk assessment: Companies should consider their business context, including country, industry type, and business partners.

- Information gathering: During investigations by the competent authorities of each EU member state, companies will be required to provide information on actions taken to identify, prevent, mitigate, or eliminate forced labor risks in their operations and supply

Investigations will generally only be initiated by the competent authorities of the Member States where a 'substantiated' concern exists that a violation of the prohibition of products made with forced labor has taken or is likely to take place.

Areas to watch in 2026

Designation of Competent Authorities

Details as regards the competent authorities designated in each member state to



oversee the implementation of this Regulation will become apparent in 2025 as member states are required to provide the EU Commission and the other member states with the contact details of these authorities and their areas of competence by 14 December 2025.

Guidelines

The Commission is required to publish guidelines by 14 June 2026 which shall include guidance for economic operators on due diligence in relation to forced labor.

Database of Forced Labor Risks

The Commission is also required to establish a database of forced labor risks to support the work of competent authorities in assessing potential violations of the Regulation and to help economic operators identify possible forced labor risks in their supply chain by 14 June 2026. An [expert group](#) for the development of the guidelines and database was established in July 2025.



05. EU Member States

On the way to a first binding regulation on supply chain due diligence, some of the EU member states overtook the efforts of the European Union to transition from soft-law to binding rules.

While France passed its Duty of Care Law as early as 2017, Germany introduced more detailed due diligence requirements in its Corporate Due Diligence In Supply Chains Act 2021.

5.1. Germany

Germany's [Corporate Due Diligence in Supply Chains Act \(Lieferkettensorgfaltspflichtengesetz\)](#), which came into force on 1 January 2023, was one of the first mandatory due diligence in supply chains act worldwide.

The Act requires German-based companies with more than 1,000 employees to adequately comply with human rights and environmental due diligence requirements in order to prevent or minimize human rights and environmental risks and to put an end to violations of such environmental and human rights standards.

To this end, companies are asked to establish a risk management system, appoint a human rights officer, conduct regular risk analyses, implement preventive actions within the company's own operations and its direct suppliers, introduce remedial measures to address imminent or actual violations, and set up an effective complaints mechanism.

Companies are furthermore required to continuously document the implementation of their due diligence procedures and submit an annual report on the fulfillment of their due diligence obligations in the previous financial year.

Areas to watch in 2026

In April 2025, the German government announced plans to scale back the national supply chain due diligence act and replace it with the national implementation of the CSDDD, as soon as the Omnibus simplification of the CSDDD is finalized.

Draft amendment to remove reporting obligations

In a first step, the government [proposed a draft law](#) in September 2025, aiming to abolish the reporting obligations and limit the imposition of fines under the Act to serious violations, including the failure to implement a grievance mechanism.

BAFA enforcement practice

Meanwhile, the Federal Office for Economic Affairs and Export Control (BAFA) [announced on 1 October](#) changes to its enforcement approach with immediate effect, even though the draft amendment of the Act has not yet been finalized yet. BAFA will proceed with the following approach:

- Discontinue the review of annual company reports with immediate effect;
- For both ongoing and future administrative offense proceedings, fines will only be imposed for breaches that are particularly serious due to their extent, scope, or their irreversible nature.

Please note that all other due diligence obligations are not impacted by this change.

5.2. France

France adopted its [Duty of Care \(Devoir de Vigilance\) Law](#) in 2017.

The law applies to large French companies who:

- Employ at least 5000 employees within the company head office and its direct and indirect subsidiaries (whose head offices are located in France); or
- Employ at least 10000 employees within the company and its direct and indirect subsidiaries, whose head office is located in France or abroad.

Companies are required to draw up a vigilance plan that is suitable to identify and prevent risks of serious violations of human rights and fundamental freedoms, health and safety rights, and environmental damage.

Areas to watch in 2026

In early 2024, France established a special court chamber dedicated to handling litigation under the Duty of Vigilance Law within the Paris Court of Appeal. This chamber, which is part of the economic division, held its first hearing on 5 March 2024.

As of October 2025, multiple lawsuits filed under the Duty of Vigilance Law have been declared admissible and are pending, demonstrating a clear will to enforce the law in France. Companies are therefore well advised to thoroughly review and update their vigilance plans to minimize the risk of litigation.

The first ruling ordering a company to revise its vigilance plan was issued on 5 December 2023, and it was later upheld by the [Paris Court of Appeal on 17 June 2025](#). The French state-owned postal company was instructed to:

- Revise its vigilance plan to include a risk map that identifies, analyzes, and prioritizes the company-specific risks, rather than relying on broad or generic evaluations;
- Establish procedures for evaluating suppliers based on the most severe or likely risks identified in the risk map;
- Include a comprehensive system to monitor the implementation of vigilance measures; and
- Update its vigilance plan by incorporating an alert mechanism developed in collaboration with relevant stakeholders, after it was found that the previously established alert mechanism was not developed in proper collaboration with trade unions.

Although the law grants the court the authority to impose penalties for non-compliance, the court explicitly chose not to enforce a daily fine in this instance.

5.3. The Netherlands

Apart from France and Germany, the Netherlands are the only other EU member state to have introduced [a mandatory supply chain due diligence law](#), focusing on the prevention of child labor in the supply chain. The Dutch Due Diligence Law, adopted in October 2019, has however not been enacted, with the Dutch government intending to instead align the law with the EU's CSDDD going forward.

In November 2024, the Netherlands became the first and so far only EU member state to propose a [national implementation](#) of the CSDDD, which would, if enacted, repeal the supply chain due diligence from 2019. The draft has however not yet progressed due to the ongoing Omnibus negotiations.



06. Norway, Switzerland & the UK

6.1. Norway

Norway's [Transparency Law](#) requires in-scope companies to regularly carry out supply chain due diligence in accordance with the OECD Guidelines for Multinational Enterprises.

The procedure shall be proportionate to the size, nature and context of the business, and to the severity and likelihood of negative consequences for fundamental human rights and decent working conditions.

The Act applies to large enterprises that are based in Norway and that offer goods and services in or outside the country. The scope of the Act also extends to large foreign enterprises that offer goods and services in Norway, and that are liable to tax in Norway. The Norwegian Act, like other European supply chain due diligence laws, requires companies to publish an annual report on their due diligence efforts on their website. What sets the Norwegian Act apart is its "right of information," granting any individual the ability to directly request from a company detailed information on how it addresses actual or potential adverse human rights impacts it has caused or contributed to.

6.2. Switzerland

The Swiss '[Code des Obligations](#)' and its 2021 [implementing Ordinance](#) set out supply chain due diligence obligations with a focus on conflict minerals and the prevention of child labor.

The supply chain due diligence obligations apply to companies with a registered office, central administration or principal place of business in Switzerland that either:

- Import or process metals containing tin, tantalum, tungsten or gold from conflict or high-risk areas (above a certain annual import volume of ores and metals); or that
- Offer products or services for which there could be reasonable suspicions of child labor.

These companies are required to set up a supply chain due diligence policy, install a traceability system, report annually on the implementation of due diligence duties and have their system verified by an independent external expert.

Areas to watch in 2026

Due to the limitations of existing supply chain due diligence obligations in Switzerland, a popular initiative launched in January 2025 ([Responsible Business Initiative 2025](#)) proposes to embed stricter corporate responsibility obligations in the Swiss constitution.

As is often the case in Switzerland, the Federal Council acknowledged the initiative on 3 September 2025, and announced its [intention to propose an indirect counter-proposal](#). The Council explained that it sees a need to adapt Swiss legislation for continued international alignment. The counterproposal will be based on EU standards and international norms, focusing on due diligence and sustainability reporting, while not exceeding EU requirements.

The details of the new measures will be defined once the direction of EU legislation (Omnibus) is clearer, and the Council plans to submit a consultation draft by **March 2026**.

6.3. United Kingdom

At the time of its introduction in 2015, the UK's Modern Slavery Act was widely regarded as a groundbreaking measure to combat modern slavery within corporate supply chains.

The Act requires companies with an annual global turnover of £36 million or more that supply goods or services in or outside the UK and that carry on any part of their business in the UK to publish an annual modern slavery statement, outlining the steps they have taken to address modern slavery in their supply chains.

To assist companies with their regulatory disclosures, the UK Home Office issued updated [reporting guidelines](#) in March 2025. In addition, in July 2025, the UK, Canadian, and Australian governments [jointly released a modern slavery and forced labor reporting template](#), designed to help companies streamline multi-jurisdictional compliance by identifying parallels and differences between the UK Modern Slavery Act, Australia's Modern Slavery Act, and Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act 2023.

Areas to watch in 2026

Seven years after the introduction of the UK Modern Slavery Act, the UK appears to have fallen somewhat behind other jurisdictions in tackling modern slavery and broader human rights issues across supply chains.

The Act's limitations were most recently highlighted in a [report by the UK Parliament's Joint Committee on Human Rights](#), published on 24 July 2025. The Committee pointed out that the UK's fragmented legal framework fails to effectively prevent the import of goods linked to forced labor, and recommended the introduction of new legislation that would establish:



- Mandatory human rights due diligence;
- An import ban on goods connected to forced labor; and
- Civil liability for companies that fail to take adequate preventive measures.

The [government responded](#) to the report in September 2025. It acknowledged the committee's recommendations and announced a new Responsible Business Conduct (RBC) Review to evaluate policy options to tackle forced labor while ensuring changes are proportionate and consistent with the Prime Minister's pledge to reduce compliance burdens by 25% during the current Parliament.



07. Conclusion

While 2024 marked a breakthrough year for supply chain due diligence frameworks across Europe, 2025 has been defined by efforts to streamline these measures, described by some as simplification and by others as deregulation.

Despite these changes, supply chain due diligence is now deeply embedded across the EU, Switzerland, and Norway, with both cross-sectoral and sector-specific obligations taking root.

Looking ahead to 2026, businesses should prepare for multijurisdictional compliance and closely monitor ongoing simplification initiatives and emerging legislation to maintain alignment with evolving mandatory requirements.

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