

# The Impact of Mandatory Human Rights and Environmental Due Diligence (mHREDD) on Canadian Competitiveness

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## **1. Introduction**

The following document analyses the impact of mandatory Human Rights and Environmental Due Diligence (mHREDD) on Canadian economic competitiveness based on the Canadian Network on Corporate Accountability (CNCA) proposal (Canadian Network on Corporate Accountability, 2025). The analysis is based on an academic and policy literature review. The academic review uses the output of a search for the term "Human Rights and Environmental Due Diligence", which yielded 38 papers. The policy documents have been searched through general AI-based internet research.

An mHREDD law stands for a mandatory Human Rights and Environmental Due Diligence law. It's a legal framework that requires companies to identify and assess risks of human rights abuses (e.g., forced labour, child labour, unsafe working conditions) and environmental harms (e.g., pollution, deforestation, biodiversity loss) across their full supply chains and business relationships. It prevents, mitigates, and remediates those risks. Hence, companies cannot merely disclose risks; they must actively take steps to avoid or reduce harm and provide a remedy if it occurs. It supports compliance through transparent disclosures, due diligence plans, stakeholder engagement, and grievance mechanisms. Finally, it supports accountability and liability.

Key features of a strong mHREDD include being mandatory, covering supply chains as well as value chains, and addressing environmental issues and human rights through strong enforcement. Consequently, mHREDD laws are designed to ensure that companies do not profit from human rights abuses or environmental destruction, and that responsible businesses are not undercut by competitors ignoring these risks.

Why does a CNCA approach matter? The CNCA's model mandatory human rights and environmental due diligence law is a drafted legislative text designed to serve as a model for federal Canadian legislation that would require corporations to respect human rights and protect the environment throughout their global operations and supply chains (<https://cnca-rcrce.ca/model-legislation-due-diligence>).

The proposal codifies a duty to prevent and address human rights and environmental harms across value chains and imposes civil liability when companies cause harm or fail to exercise due diligence, features that give the law real market signals and legal certainty. It also aligns with the OECD Due Diligence Guidance (OECD, 2018), the global reference point that buyers and investors already use. Hence, firms' compliance investments are portable across markets.

## **2. Systematic Reviews**

The systematic review based on a Scopus search for "Human Rights and Environmental Due Diligence" yielded 38 outputs. An analysis using VOSviewer produced the following network (see Figure 1).

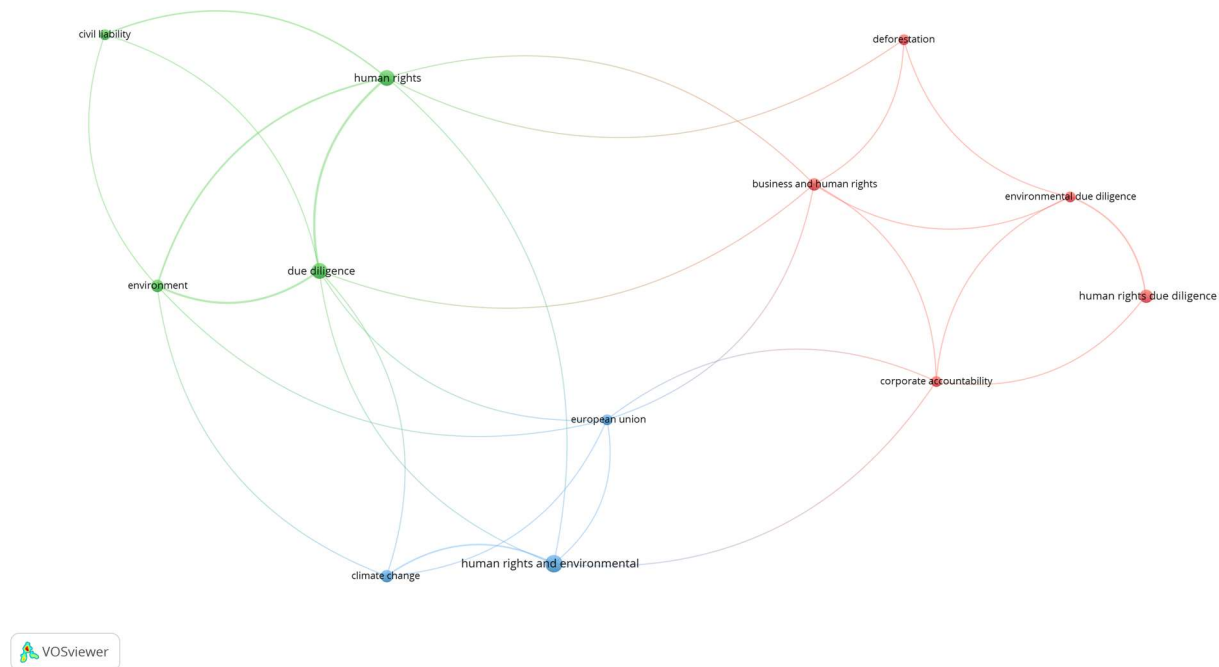


Figure 1: Literature network based on keywords

The network divides the literature into three clusters. Cluster 1 includes the five keywords corporate accountability, environmental due diligence, deforestation, business and human rights, and human rights due diligence. Cluster 2 consists of the items European Union, human rights, environmental due diligence, and climate change. Cluster 3 consists of the topics environment, human rights, due diligence, and civil liability.

Overall, the literature does not explicitly address the impact of mHREDD on competitiveness. It rather addresses issues, such as governance capacity, compliance costs, supply-chain reconfiguration, regulatory diffusion, enforcement and sanctions, sector-specific constraints, and market access. Many papers state that outcomes depend on how due diligence is operationalized (e.g., risk-based vs checklist compliance), and on how responsibilities are distributed across global value chains (Gustafsson et al., 2025; Kiewisch, 2025; Schilling-Vacaflor & Lenschow, 2023; Smit et al., 2023).

A major topic is the European Union Corporate Sustainability Due Diligence (EU/CSDDD). Some papers analyze the EU's evolving mandatory due diligence architecture and its interactions with accountability, enforcement, and private voluntary governance tools, such as CSDDD and national approaches (Bijlmakers & Jägers, 2025; Bondia, 2024; Buhmann & Feld, 2024; Foerster et al., 2025; Kiewisch, 2025).

Several papers emphasize how due diligence requirements travel through supply chains, shaping supplier governance, traceability, and divergence/harmonization dynamics across jurisdictions and

sectors. Bastos-Lima and Schilling-Vacaflor (2024), for instance, state that regulations need to be global to be effective. However, Solar et al. (2025) claim that a global application is challenging in global supply chains that include small suppliers. In addition, Snyder (2025) found that private contracts addressing human rights might be less efficient than regulations. Finally, Zecchin (2022) and Bonfanti (2022) analyse the relation between regulations and international soft law.

A substantial cluster connects Human Rights and Environmental Due Diligence (HREDD) to commodity governance (deforestation-free products, food strategies, cocoa/coffee, fresh water), highlighting traceability challenges related to global supply chains, including small and medium enterprises (SMEs) and small holder farmers (Hopkins et al., 2025; Jackson, 2021; Schebesta et al., 2021), but also in the energy (Al-Emadi et al., 2025), the textile industry (Espínola et al., 2024), the gig economy (Kususiyanah et al., 2025), and public procurement (Treviño-Lozano & Uysal, 2023).

Other papers argue that contracts, voluntary standards, and private-law instruments can be key implementation channels that sometimes enable compliance, and in some cases shift risks and burdens down the supply chain (Blankenbach, 2020; Valle & Marullo, 2022). Hence, they can complement regulations, such as HREDD. Furthermore, they address interactions between environmental and human rights issues (Foot, 2022; Macchi, 2021), interactions with other guidelines (Ingrams, 2023), and address special cases, such as armed conflicts (Kron, 2023).

Papers on finance and environment, social and governance (ESG) criteria, examine accountability logics and complementarities as well as tensions between sustainable finance regimes, such as CSDD, and human rights due diligence expectations (Elliott & Löfgren, 2022; Foerster et al., 2025; Jovanović & Jovanović, 2022).

Some work is explicitly conceptual or methodological. They propose legitimacy and equity as lenses to evaluate and develop human rights and environmental regulations, such as HREDD (Cardia, 2025; Dehbi & Martin-Ortega, 2023; Jędrzejowska-Schiffauer et al., 2022; Patz, 2022).

## **2.1. Analysis of the Literature on mHREDD and Competitiveness**

In addition, we used a keyword screening that includes both mHREDD terms and competitiveness terms.

The mHREDD keywords are: “human rights due diligence”, “mandatory due diligence”, “vigilance”, “CSDDD”, “modern slavery”, “forced labour”.

The competitiveness terms are “competit\*”, “trade”, “import/export”, “cost”, “burden”, “compliance”, “market access”, “value chain”, “sourcing”, “performance”.

As a result, nine papers explicitly sit at the intersection of mHREDD and competitiveness-related concepts. These papers are:

1. Bastos-Lima, M. G., & Schilling-Vacaflor, A. (2024). Supply chain divergence challenges a ‘Brussels effect’ from Europe’s human rights and environmental due diligence laws. *Global Policy*, 15(2), 260–275. <https://doi.org/10.1111/1758-5899.13326>

2. Gustafsson, M. T., Bartley, T., Martel, S. P. B., & Murray, J. (2025). Smart-Mix or Stupid Assurances? How Businesses Used Voluntary Initiatives to (De)Legitimize Supply Chain Regulation. *Global Policy*, 16(5), 1051–1062. <https://doi.org/10.1111/1758-5899.70075>
3. Gustafsson, M. T., Schilling-Vacaflor, A., & Pahl-Wostl, C. (2024). Governing transnational water and climate risks in global supply chains. *Earth System Governance*, 21, Article 100217. <https://doi.org/10.1016/j.esg.2024.100217>
4. Jędrzejowska-Schiffauer, I., Szoszkiewicz, Ł., Wilde-Ramsing, J., Booth, K., de Lagerie, P. B., & Faracik, B. (2022). Towards EU-wide mandatory human rights and environmental due diligence for business: a breakthrough in Europe and beyond?. *Polish Yearbook of International Law*, 42, 245–278. <https://doi.org/10.24425/PYIL.2023.147178>
5. Kiewisch, M. (2025). Navigating the EU Corporate Sustainability Due Diligence Directive: How Multinational Enterprises Approach Regulatory Familiarization in the Chocolate Sector. *Regulation and Governance*. <https://doi.org/10.1111/rego.70042>
6. Letnar Černic, J. (2021). The Reformed EU Human Rights Sanctions Regime: A Step Forward or an Empty Threat? *Business and Human Rights Journal*, 6(3), 559–566.
7. Schilling-Vacaflor, A., & Gustafsson, M. T. (2024). Towards More Sustainable Global Supply Chains? Company Compliance with new Human Rights and Environmental Due Diligence Laws [Article]. *Environmental Politics*, 33(3), 422–443. <https://doi.org/10.1080/09644016.2023.2221983>
8. Schilling-Vacaflor, A., & Lenschow, A. (2023). Hardening foreign corporate accountability through mandatory due diligence. *Regulation & Governance*.
9. Valle, L., & Marullo, M. C. (2022). Contract as an Instrument Achieving Sustainability and Corporate Social Responsibility Goals. *International Community Law Review*, 24(1-2), 100–123. <https://doi.org/10.1163/18719732-12341485>

The included set is EU-centric and concentrated in law/governance/policy journals. Methods are largely conceptual, legal, comparative governance, and political economy rather than econometric performance estimation. Consequently, in this dataset, competitiveness is mostly treated as regulatory burden and transaction costs, market access and diffusion dynamics, supply-chain reconfiguration and risk-management strategy, and governance and contractual tools (and their distributive effects), rather than as measured effects on financial aspects.

Across the papers, four recurring mechanism clusters structure how competitiveness is discussed.

## **2.2. Cluster A: Regulatory design and compliance burden**

Competitiveness is linked to:

- administrative burden and legal uncertainty,
- the cost of building governance systems,
- the risk that fragmented regimes generate duplicative compliance demands.

A central conclusion from the literature is that design choices can shift mHREDD from capability-building to paperwork burden, with competitiveness effects driven by the predictability and coherence of requirements.

Papers in the cluster are Schilling-Vacaflor and Lenschow (2023) and Gustafsson et al. (2025). Schilling-Vacaflor and Lenschow (2023) state that new policies need to address important governance challenges that have limited the potential of previous regulations, such as a lack of consequentiality of reporting obligations, weak state monitoring, limited stakeholder involvement, and difficulties in establishing legal liability. Hence, mHREDD regulations need to be strict to achieve their goal, which might have an effect on companies concerning related activities and reporting. Gustafsson et al. (2025) found that firms support mandatory measures to protect the competitive advantage of sustainability leaders. This means leaders will benefit from mHREDD regulations while others might suffer.

### **2.3. Cluster B: Supply-chain restructuring and “de-risking”**

Competitiveness is framed through:

- sourcing shifts, supplier consolidation, tier reduction,
- documentation-driven selection of suppliers,
- potential “exit” from high-risk contexts rather than remediation (a risk the literature repeatedly flags).

Hence, the competitiveness impact often manifests through the reconfiguration of supply chains (costs, supplier selection flexibility, speed-to-market), not necessarily through immediate changes in profitability. Papers in this cluster are Bastos-Lima and Schilling-Vacaflor (2024) and Schilling-Vacaflor and Gustafsson (2024). They state that suppliers might be able to adapt to different regulations, including reporting demands.

### **2.4. Cluster C: Diffusion, divergence, and the effect of European Union regulations**

A core competitiveness storyline is whether due diligence becomes:

- a harmonizing external standard (reducing fragmentation), or
- a divergent multi-regime environment (raising compliance complexity).

Hence, competitiveness risks rise when divergence persists, and firms face multiple, non-interoperable compliance architectures. Kiewisch (2025) emphasizes the importance of a reliable and transparent implementation of mHREDD to avoid negative impacts on competitiveness. Letnar Cernič (2021) found that countries in the supply chain might improve their environmental and human rights performance to retain a share of the supply chain.

### **2.5. Cluster D: Governance tools, enforcement strength, and private ordering**

Competitiveness is explained through:

- enforcement and liability as drivers of internal governance change,
- contracting and private standards as operational tools for compliance,
- and distributional effects (who bears costs—lead firms vs suppliers, large vs SME).

Consequently, voluntary governance tools and standards can both reduce compliance friction and create barriers to entry, reshaping competition within sectors. Valle and Marullo (2022) emphasize that mHREDD must also address SMEs to be efficient. However, SMEs are often less able to comply with sustainability regulations and reporting guidelines. Also, Gustafsson et al. (2024) emphasize that firms need to implement more robust risk assessment schemes to address mHREDD, which may be costly.

## **2.6. Conclusion of the Academic Analysis**

The main conclusions regarding the competitiveness impacts of mHREDD are that sustainability leaders might benefit, while laggards might be disadvantaged by its implementation. Furthermore, implementing mHREDD might require developing corporate risk assessment tools, which could be costly. Furthermore, domestic mHREDD that are compliant with other mHREDDs are easier to implement for firms than fragmented approaches.

Competitiveness impacts are best understood as capability and transaction-cost dynamics, shaped by:

- regulatory coherence vs fragmentation,
- diffusion vs divergence,
- enforcement strength and liability exposure,
- supply-chain restructuring and contracting responses.

Effects are distributional:

- capability leaders gain an advantage,
- smaller firms/suppliers and complex chains face higher adjustment burdens.

## **3. Analysis of Non-Academic Sources**

The following analysis focuses on the Canadian context and uses non-academic sources. The results are presented in the following paragraphs.

A strong Canadian mHREDD law might protect access to major export markets (e.g., the EU), which have strong mHREDD laws. The EU's Corporate Sustainability Due Diligence Directive (CSDDD) will also require non-EU firms to conduct human rights and environmental due diligence across their supply chains. Canadian companies already aligned with comparable obligations would face fewer frictions, vendor drop-risks, and contract addenda when selling into the EU (European Parliament & Council of the European Union, 2024).

Also, Canadian suppliers might become "low-risk picks", since the EU and other regulated buyers will prefer suppliers with domestic, enforceable due diligence regimes to reduce onboarding time and audit costs (see also Bastos Lima & Schilling-Vacaflor, 2024). Early evidence from France's Duty of Vigilance and Germany's Supply Chain Act shows buyer pressure cascades through supply chains ("Loi n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des

entreprises donneuses d'ordre", 2017). Being pre-aligned helps Canadian firms win and retain those contracts.

Furthermore, mandatory rules might level the playing field in Canada and provide clear guidelines rather than uncertainty and inconsistency (McCorquodale et al., 2017). Mandatory rules curb the advantage of firms that externalize social/environmental costs, rewarding Canadian companies already investing in responsible supply chains (and reducing “race to the bottom” incentives). The CNCA model explicitly creates a corporate duty of due diligence with civil liability, improving fairness and deterrence (<https://cnca-rcrce.ca/model-legislation-due-diligence/>).

Global investors increasingly benchmark OECD due diligence frameworks. Hence, companies that demonstrate risk-based due diligence see improved access to capital and insurance, and fewer governance controversies that raise the cost of capital. Aligning law with international guidance signals quality and comparability to investors (OECD, 2018).

In addition, strong domestic due diligence helps firms meet (and report about) expectations under foreign regimes (e.g., EU CSDDD; national acts like Germany’s, France’s, and the UK’s import bans targeting forced labour), cutting the risk of seizures, fines, or forced supply-chain exits (European Parliament & Council of the European Union, 2024).

Also, the implementation of mHREDD laws drives supply-chain resilience and operational excellence. Due diligence processes (mapping, risk assessment, grievance mechanisms, remediation) improve visibility, diversify sourcing, and catch disruptions earlier, capabilities that translate into competitive lead times and fewer costly surprises (Araujo, 2024).

A robust Canadian framework would distinguish Canadian producers from jurisdictions that are still debating the scope and pace of due diligence rules, making “Made in Canada” a shorthand for trusted, verified supply chains for countries with strict mHREDD laws. However, these laws are often still under development. However, a Canadian law would prepare the economy for several different scenarios.

A mHREDD will grow Canadian markets for organizations that offer assurance, auditing, legal, tech (traceability, chain-of-custody, data rooms), and training. These are exportable services that can position Canada as a regional hub for responsible business solutions. OECD materials anticipate these business-system upgrades as part of due diligence implementation (OECD, 2018).

Since government buyers increasingly require human rights and environmental criteria, a national mHREDD law might provide Canadian firms with ready-made evidence, easing qualification for large tenders. The CNCA model sets clear duties and remedies, creating consistent expectations across sectors (<https://cnca-rcrce.ca/model-legislation-due-diligence/>).

Finally, clear legal duties, backed by access to remedies, strengthen Canada’s reputation for responsible commerce, support trade promotion, and make Canadian brands more attractive to multinationals seeking suppliers.

#### 4. Conclusion

The empirical literature increasingly suggests that strong, mandatory mHREDD laws do not systematically undermine firm-level profitability or overall economic competitiveness. The most robust quasi-experimental evidence to date comes from studies examining France's 2017 Duty of Vigilance Law ("Loi n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre", 2017), which analyzes large samples of affected firms and finds no statistically significant negative effects on profitability or revenues among regulated companies (Durach & Wang, 2025; Reinsberg & Steinert, 2025). These findings challenge claims that mandatory due diligence inherently weakens firms' competitiveness and suggest that many firms can absorb or adapt to compliance requirements without measurable financial harm.

At the same time, the literature indicates that mandatory due diligence can influence trade patterns and sourcing strategies. Research focusing on Germany's Supply Chain Due Diligence Act (LkSG) points to a risk of trade diversion, particularly away from high-risk supplier countries, with due diligence requirements operating in practice as a form of non-tariff barrier (Bastos-Lima & Schilling-Vacaflor, 2024; Schilling-Vacaflor & Gustafsson, 2024). These effects are sector-specific and are especially pronounced in industries with complex, multi-tier, and opaque supply chains, such as apparel and footwear, where traceability and documentation are more challenging.

Beyond measurable firm-level outcomes, perceived administrative burden remains politically salient. Even in cases where financial impacts appear neutral, firms frequently report compliance complexity, legal uncertainty, and high transaction costs, which have shaped political discourse and recent EU-level debates on simplification and proportionality (Gustafsson et al., 2024; Schilling-Vacaflor & Lenschow, 2023). Importantly, this literature agrees that the competitiveness impact of mHREDD is highly design-dependent. Risk-based proportionality, regulatory harmonization, and clear guidance are associated with lower compliance costs, while fragmented, documentation-heavy, or poorly coordinated regimes are more likely to amplify competitiveness concerns. (Kiewisch, 2025; Schilling-Vacaflor & Lenschow, 2023).

Though there is no specific literature on Canada, we can conclude that aligning Canada with leading due diligence regimes reduces trade friction, attracts capital, and upgrades supply-chain performance. These are advantages making Canada a credible "trusted supplier" brand for Canadian goods and services worldwide. Furthermore, it helps Canada avoid supply chain risks stemming from environmental and human rights risks.

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