

EUFLR GUIDELINES

4 KEY LEARNINGS FOR BUSINESSES



The European Commission's EUFLR guidelines give practical direction on how forced labour risks may be identified, assessed and investigated ahead of the Regulation applying from **14 December 2027**. They do not create new legal duties, but they do help clarify what businesses may need to show in practice.

1. INVESTIGATIONS CAN BROADEN

Investigations may begin with a specific product, but they do not always stop there. Where evidence points to wider forced labour concerns, the scope may extend across additional products, suppliers or sourcing regions.



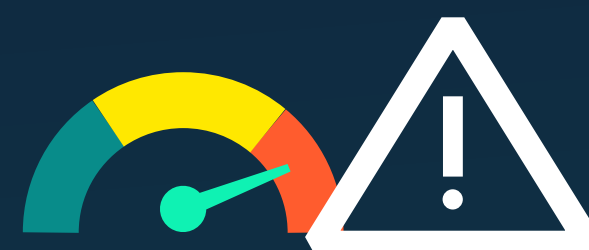
2. RISK IDENTIFICATION SHOULD BE STRUCTURED

The guidelines set out a clear, risk-based approach: **scope the risk, assess in depth, assess involvement and prioritise action**. This helps businesses identify where forced labour risks are most likely or most severe across operations and supply chains.



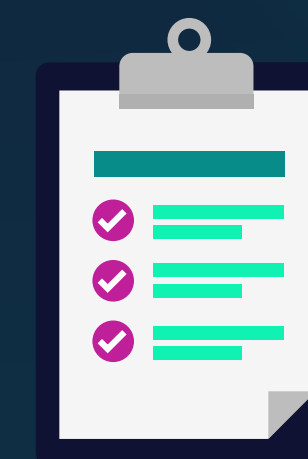
3. SIGNIFICANT RISKS REQUIRE A FOCUSED RESPONSE

Where significant forced labour risks are identified, businesses are expected to go beyond general due diligence. The guidelines point to additional, forced labour-specific efforts as part of a more focused response.



4. DUE DILIGENCE MUST LEAD TO ACTION

Identifying risk is not enough on its own. Businesses should be ready to show how they are assessing risks, strengthening controls, engaging suppliers, using leverage and taking corrective or remedial action where needed.



WHAT THIS MEANS FOR BUSINESSES

The time before the Regulation applies should be used to strengthen readiness.

That means improving how forced labour risks are identified, addressed and documented, so businesses are better prepared to respond with clear and credible evidence if concerns arise.



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