



The Global Language of Business

# Standards and Regulations Across Borders

World standards week 2024

STANDARDS AND SUSTAINABILITY: SHAPING THE FUTURE

---

Francesca Poggiali – Vice President Global Public Policy, GS1 Global Office  
13 November 2024



# The regulatory pressure comes from all corners of the world, with the European Union (EU) leading the way in many areas

Non-Exhaustive

The image provides a high-level, non-exhaustive, overview\* of current mandatory regulations and voluntary disclosures.

## Canada

- **Bill S-211** Fight Against Forced Labor and Child Labor in Supply Chains Act
- **TCFD** Taskforce on Climate-Related Financial Disclosures (being adopted)

## USA

- **CAA** Clean Air Act
- **CWA** Clean Water Act
- **California Climate Disclosure Bills** (SB-253 and SB-261)
- **New York Fashion Sustainability and Social Accountability Act**
- **SEC** Mandatory ESG Reporting

## Brazil

- **CVM 193 Resolution** based on ISSB
- **National Solid Waste Law**
- **SUSEP** (Superintendence of Private Insurance) Circular 666 of 06/27/2022 on requirements for sustainability

## Switzerland

- **Transparency in non-financial matters** Articles 964a - 964c Code of Obligations

## Germany

- **LKSG** German Supply Chain Due Diligence Act

## France

- **AGEC** Anti-Waste Law

## European Union (EU)

- **CBAM** Carbon Border Adjustment Mechanism
- **CSDDD** Corporate Sustainability Due Diligence Directive
- **CSRD** Corporate Sustainability Reporting Directive
- **ESPR** Eco-Design for Sustainable Products Regulation (incl. Digital Product Passport [**DPP**])
- **ESRS** European Sustainability Reporting Standards
- **EU Taxonomy**
- **EUDR** EU Deforestation Regulation
- **GPSD** General Product Safety Directive
- **GCD** Green Claims Directive (incl. Empowering Consumers Directive [**ECD**])
- **PPWR** Packaging & Packaging Waste Regulation
- **WFD** Waste Framework Directive

## India

- **Business Responsibility and Sustainability Reporting (BRSR) Core** Framework for assurance and ESG disclosures for value chain - (SEBI)

## South Africa

- **CIPC's** ESG Reporting Framework
- **JSE** Johannesburg Stock Exchange's ESG Reporting Requirements

## Australia

- **Mandatory Climate Reporting Bill** (draft ISSB aligned legislation)
- **Modern Slavery Act**
- Prudential Practice Guidance on Climate Change and Financial Risks **CPG229**

## Japan

- Revisions of Corporate Governance Code

## China

- Self-Regulatory Guidelines - Sustainability Report



\*some of the regulations have not yet been adopted

The Global Language of Business

© GS1 Global 2024