

APRIL 29, 2026

## Canada's Modern Slavery Act: Reminder of the Upcoming 2026 Reporting Deadline

With the **May 31, 2026** reporting deadline on the horizon, entities subject to Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "**Modern Slavery Act**") should be turning their attention to annual compliance obligations. This legal update highlights key requirements under the Modern Slavery Act and serves as a timely reminder of what is expected for the upcoming reporting cycle.

This instalment is the eighth in our series on the Modern Slavery Act. For further background information, please see our updates from [October 2022](#), [September 2023](#), [January 2024](#), [December 2024](#), [April 2025](#), [October 2025](#) and [January 2026](#).

### Background

The Modern Slavery Act requires certain Canadian and Canadian linked entities to report annually, by May 31, on their efforts to identify, prevent and mitigate risks of forced labour and child labour in their operations and supply chains. Failure to comply may result in significant penalties, including fines of up to \$250,000 per offence, as well as potential criminal prosecution.

Under the Modern Slavery Act, an "entity" includes any company that:

- (i) is listed on a Canadian stock exchange; or
- (ii) has a place of business, does business or holds assets in Canada and meets certain asset, revenue or employee thresholds (as set out in our update from [September 2023](#)).

Each entity that meets the above test is obligated to comply with the Modern Slavery Act and must file a report by May 31, 2026 (an "**Obligated Entity**"). Obligated Entities that filed a report in 2025 are still required to submit a new report by May 31, 2026.

### Preparation for the Upcoming Reporting Deadline

As the next reporting deadline is quickly approaching, Obligated Entities subject to reporting requirements should begin the process of preparing their annual reports.

To meet the requirements under the Modern Slavery Act, annual reports must, among other things:

1. **Receive governing body approval.** In the case of a joint annual report, approval must be obtained from either the governing bodies of each Obligated Entity included in the report or the governing body of the Obligated Entity that controls each entity included in the report
2. **Address the Section 11(3) requirements.** This includes responding accurately to a series of open-ended and closed-ended questions covering topics such as corporate structure, internal policies, training, risk assessment and supply-chain due diligence.
3. **Include a prescribed attestation.** The report must contain an attestation in the prescribed form confirming governing body approval and be signed by one or more members of each approving governing body.
4. **Meet public disclosure obligations and language requirements.**

Obligated Entities may also wish to consult the most recent [guidance](#) issued by Public Safety Canada, which clarifies expectations of Obligated Entities, as summarized in our update from [January 2026](#). Additionally, Obligated Entities operating in Australia and/or the United Kingdom, in addition to Canada, may consider the completion of the optional [multi-jurisdictional template](#) (the “**Template**”). The Template, together with its accompanying guidance, is intended to streamline compliance for Obligated Entities, as further summarized in our update from [October 2025](#).

## Conclusion

As Obligated Entities prepare for the upcoming reporting cycle under the Modern Slavery Act, now is an appropriate time to review your obligations and verify that all required information has been gathered.

Failure to file the annual report may attract substantial penalties and may expose individual executives, directors and employees to liability. Such individuals may become liable if they directed, authorized, assented to, acquiesced in or participated in an offence under the Modern Slavery Act, regardless of whether the Obligated Entity is prosecuted or convicted.

Timely and accurate reporting will be essential to mitigate these risks and avoid significant legal and financial consequences.

If you have any questions with respect to this legal update, please contact [Peter Volk \(pvolk@wildlaw.ca\)](mailto:pvolk@wildlaw.ca), [Alex Karlsen \(akarlsen@wildlaw.ca\)](mailto:akarlsen@wildlaw.ca), [Kyra Flomen \(kflowmen@wildlaw.ca\)](mailto:kflowmen@wildlaw.ca) or any other member of Wildeboer Dellelce LLP. The authors gratefully acknowledge the assistance of articling student [Zehra Irfan](#) in the preparation of this update.

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***If you would like further information regarding the issues discussed in this update or if you wish to discuss any aspect of this commentary, please feel free to contact us.***