

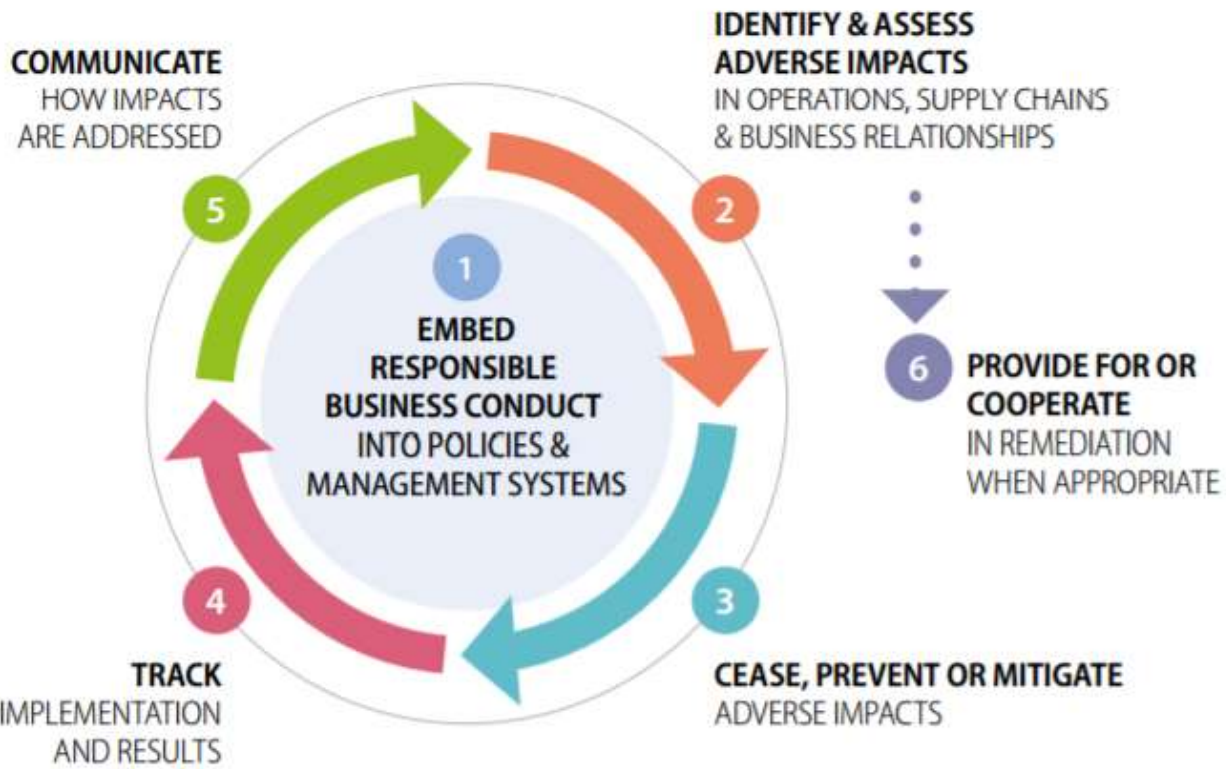


OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

2023 Edition

oe.cd/mneguidelines

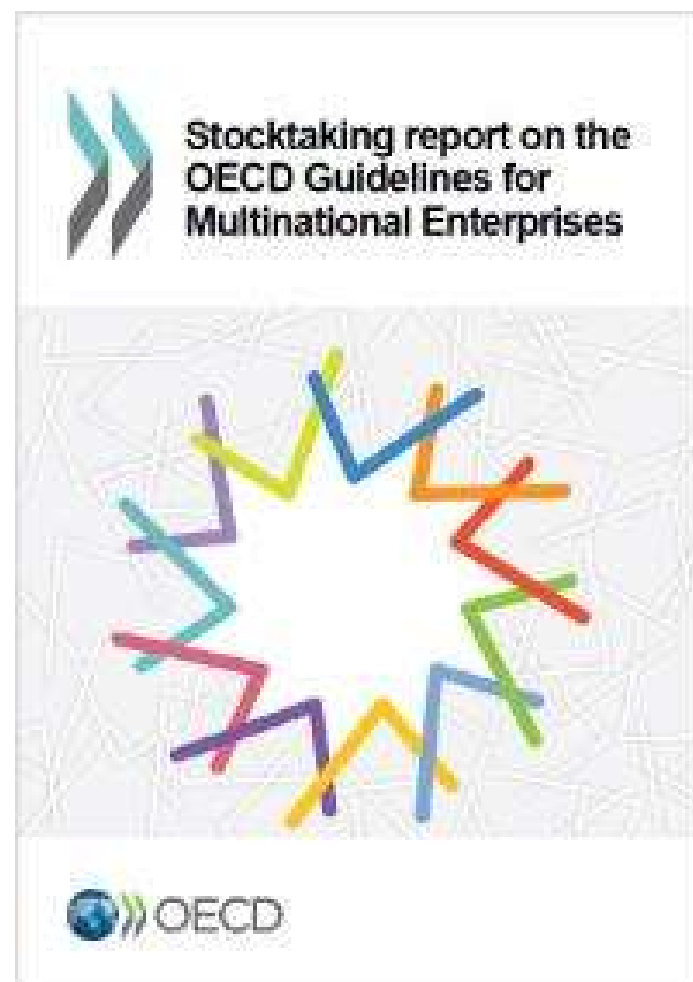
Disclosure	Human Rights	Employment & Industrial Relations
Environment	Consumer Interests	Science, Technology and Innovation
Combating Bribery and Other Forms of Corruption	Taxation	Competition



Responsible Business Conduct Due Diligence

Targeted update process

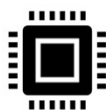
- The targeted update was guided by a set of parameters set out by the Working Party on Responsible Business Conduct:
 - excludes a **wholesale revision** of the Guidelines or a full redrafting of existing chapters
 - based on **issues raised in the preceding stocktaking exercise** and current understanding and practice by Adherents
 - guided by the criteria of (i) ensuring **coherence** with OECD priorities and standards; (ii) enhancing OECD's **leadership** on RBC; (iii) building on **achievements and strengths**; and (iv) ensuring **focus and proportionality**.



Highlights



Recommendations for enterprises to align with internationally agreed goals on **climate change and biodiversity**



Introduction of due diligence expectations on the development, financing, sale, licensing, trade and use of **technology, including gathering and using data**



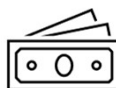
Recommendations on how enterprises are expected to conduct due diligence on impacts and business relationships related to the **use of their products and services**



Better protection for **at-risk persons and groups** including those who raise concerns regarding the conduct of businesses



Updated recommendations on **disclosure of responsible business conduct information**



Expanded due diligence recommendations to **all forms of corruption**



Recommendations for enterprises to ensure **lobbying activities** are consistent with the Guidelines



Strengthened procedures to ensure the visibility, effectiveness, and functional equivalence of **National Contact Points on Responsible Business Conduct**

What's new?

- Highlighting developments in the context for international business
- Introducing the concept of risk-based due diligence
- Underscoring the role of government in creating an enabling environment for responsible business conduct

What's new?

- Concept of a multinational enterprise
- Risk-based due diligence
- Meaningful consultation
- Responsible engagement and disengagement
- Business relationships
- Individual consumers
- Reprisals
- Lobbying activities
- Alignment of self-regulatory initiatives

What's new?

- Alignment with the G20/OECD Principles of Corporate Governance
- Corporate disclosure and reporting
- Alignment with due diligence reporting expectations
- Defining materiality

What's new?

- Special attention to at-risk individuals and groups
- Human rights defenders
- Indigenous Peoples
- Enhanced due diligence in context of armed conflict

What's new?

- Respect the rights of all workers to freedom of association and collective bargaining
- Provide a safe and healthy working environment
- Prevent human trafficking
- Training for up-skilling and re-skilling
- Managing changes related to automation and green transition

What's new?

- Adverse environmental impact and due diligence
- Climate mitigation and adaptation
- Biodiversity
- Circular economy
- Animal welfare

What's new?

- Adding other forms of corruption
- Business relationships
- Collective action

What's new?

- Risks of e-commerce
- Sustainability-related product claims

What's new?

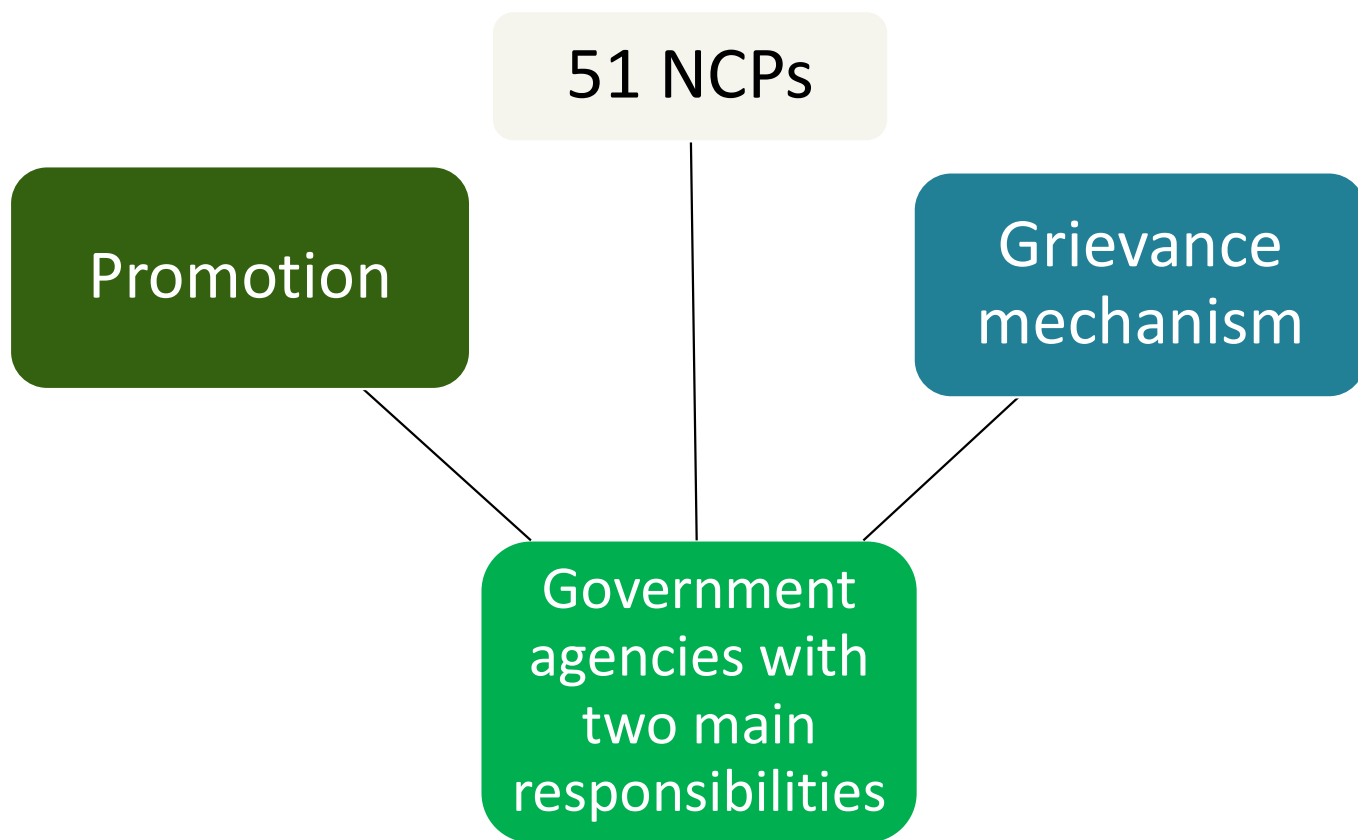
- Included in due diligence expectation
- Sale, development, licensing, use of technology
- Data governance
- High-risk contexts
- Digital security

What's new?

- RBC initiatives and competition law
- **Labour input**

What's new?

- Highlights provisions of the BEPS project



Effectiveness across the board ("functional equivalence")

- Definition of functional equivalence through the core effectiveness criteria
- Human and financial resources
- Stakeholder confidence
- Mechanism to address situation of non-functioning NCPs
- Mandatory periodic peer reviews

Mandate and authority

- Non-judicial grievance mechanism
 - Recommendations
 - Follow up
 - Views on observance of the Guidelines and good faith engagement
- NCP role in promoting the Guidelines
- Public policies to promote RBC

Specific instances

- Publication of case-handling procedures
- Coordination among NCPs in multi-country cases
- Initial assessment criteria
- Role of NCP in good offices
- Emphasis on transparency
- Addressing risks of reprisals