

**Monitoring note by the OECD NCP
in the case concerning Valeo Autosystemy Sp. z o.o.**

Warsaw, 2 April 2026

HISTORY OF THE CASE

1. On **9 February 2020**, the **OECD** National Contact Point for Responsible Business Conduct (OECD NCP) received a notification of an alleged breach of the *OECD Guidelines for Multinational Enterprises* (hereinafter: **OECD Guidelines**).
2. The complaint was submitted by Mr Daniel Wilk (hereinafter: **the Notifier**), representing an informal social movement LICZNIK, set up by the residents of Skawina.
3. The notification concerned the Polish Company **Valeo Autosystemy Sp. z o.o.** (hereinafter: **the Company**) based in Skawina, part of the Valeo Group based in France, which is a global supplier and partner of car manufacturers. The Valeo Group is listed on the Paris Stock Exchange.
4. The notification concerned the activities of one of the Company's production manufacturing plants—Skawina manufacturing plant for the Production of Engine Cooling Systems (hereinafter: **the manufacturing plant**).
5. The following chapters of the OECD Guidelines are referred to as the subject of the notification: Chapter II 'General Policies', Chapter IV 'Human Rights' and Chapter VI 'Environment'.
6. The OECD NCP accepted the case on **30 September 2020**.
7. In the next stage, the OECD NCP proposed 'good offices' to the parties, i.e. joint discussions between the parties to the procedure with the support of the OECD NCP aimed at seeking a solution of the specific instance that will be satisfactory to both parties to the procedure.
8. After numerous meetings, exchanges of correspondence and efforts to reach an agreement on the case, the last meeting of the parties to the procedure took place **on 27 September 2023**, during which the **parties to the procedure did not reach an agreement**.
9. [Final Statement](#) of the case was published by the OECD NCP on **24 January 2024** on the [OECD NCP](#) website.

RECOMMENDATIONS IN THE FINAL STATEMENT

In the Final Statement of the case, the OECD NCP stressed that socially responsible multinational enterprises operating in the Republic of Poland should act in accordance with the recommendations set out in the OECD Guidelines.

Although no agreement was reached between the parties to the procedure in the present case, the OECD NCP, taking into account the special nature of the OECD Guidelines and the expectations contained therein for enterprises, formulated the following recommendations for the Company in the Final Statement:

- 1) The OECD NCP recommends that the Company continues its efforts to analyse environmental risks and seek to reduce adverse environmental effects that may arise from the Company's activities.
- 2) In particular, the OECD NCP recommends that the Company implement appropriate due diligence procedures in relation to environmental issues, respect for human rights and conduct a detailed risks assessments in relation to environmental issues and respect for human rights in the Company's operations.
- 3) The OECD NCP recommends that the Company translate into Polish and post on the Company's website the relevant sustainability documents that are in place in the Valeo Group of which the Company is a part and recommends to consider developing specific sustainability documents at the Company level.
- 4) As indicated in the [OECD Due Diligence Guidance for Responsible Business Conduct](#), communicating relevant due diligence information and communicating information about the processes and activities carried out to identify and address actual or potential adverse impacts that may arise as a result of a Company's activities is an essential element, of the due diligence¹. Therefore the OECD NCP sees an urgent need to upgrade the Company's website to publish information on the Company's sustainability efforts, the application of responsible business conduct standards, including the implementation of appropriate environmental due diligence procedures and respect for human rights, and information on how to communicate with local communities and other stakeholders of the Company.
- 5) The OECD NCP encourages the Company to systematically provide up-to-date information to representatives of local communities on the potential environmental, health and safety impacts of the Company's activities.

MONITORING OF THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE OECD NCP

In accordance with the findings made by the parties to the procedure in the Final Statement, the OECD NCP indicated that, one year after the publication of the Final Statement, they would invite the parties to the procedure to a meeting in order to assess the progress made by the Company in the area covered by the notification and the above-mentioned recommendations.

The monitoring of the implementation of the recommendations of the OECD NCP by the Company is presented below.

I. Communication of the OECD NCP with the parties to the procedure

1. On **7 April 2025**, the **OECD NCP** sent a letter to the Company inviting it to a meeting with representatives of the OECD NCP to present the progress made in implementing the recommendations of the OECD NCP.
2. On **3 June 2025**, the **OECD NCPs** sent another letter to the Company requesting the above.
3. On **6 June 2025**, the Company contacted the OECD NCP by telephone and email.
4. As a result of the correspondence with the Company, it was agreed that a meeting with the OECD NCP would take place on **17 July 2025** at the Company's headquarters in Skawina.

¹OECD Due Diligence Guidance for Responsible Business Conduct, page 33 and pages 84-86

5. In **June 2025**, the OECD NCP contacted the Notifier on several occasions, also proposing a meeting to assess the Company's progress in implementing the OECD NCP recommendations.
6. A meeting with the Notifier took place on **28 July 2025** via the Zoom platform.

II. Information on the Company's activities in Poland (as of July 2025)

On **17 July 2025**, the **representatives** of the OECD NCP met with representatives of the Company at the headquarters of the Skawina manufacturing plant.

The Company informed the OECD NCP that its activities in Poland are carried out, inter alia, in four R&D centres and four production sites, including the Skawina Engine Cooling Systems Production Manufacturing Plant, which facility was concerned in the notification to the OECD NCP.

The Company currently employs 7850 employees in Poland. The Company's main customers are leading automotive companies.

In 2024, the expansion of the zero-emission part of the manufacturing plant was completed. Skawina is also home to the Centre for Research and Development for Skawina and other facilities of the Company.

The Company runs 58 projects on seven project platforms. Odour-related nuisances associated with the Company's activities may arise in particular during the aluminium forming process, during which oil mist is applied, and during the soldering process, during which the evaporated oil may produce unpleasant odours.

During the meeting on 17 July 2025, the Company enabled representatives of the OECD NCP to get acquainted with how the manufacturing plant operates, to see the manufacturing plant's production hall and to move through the successive workstations producing the individual components of the cooling systems. This has also made it possible, among other things, to observe the practice of applying Occupational Health and Safety (OSH) legislation, the operation of selected production processes and the presentation of recent changes to the production hall.

III. The Company's progress in implementing the recommendations of the OECD NCP included in the Final Statement

Recommendation 1)

Continue its efforts to analyse environmental risks and seek to reduce adverse environmental effects that may arise from the Company's activities.

The Company informed the OECD NCP about the continuation of activities started in 2020, initiated with the installation of cold plasma in furnace 4, resulting in a reduction of odour by 76.9%. Subsequently, in 2022, the RTO thermal afterburner was installed on furnace 5, resulting in a 96.7% reduction in odours.

The activities continued by the Company in 2025 included among others:

- a 60% reduction in production on line PF1 generating odour emissions,
- stopping production of the MAL2 line,
- solvent-based oil change to water-based oil.

In the Company's view, these measures have significantly reduced the potential environmental impact, including odour emissions. The results were confirmed during checks carried out by the

Regional Environmental Protection Inspectorate (hereinafter: WIOŚ), which in 2022-2025 did not find that the Company exceeded the permissible air emission limits.

In addition, the Company carried out measurements of olfactometry on 18-19 April 2023. The results showed that the manufacturing plant's activity did not exceed the threshold of 8 % of odour perception time per year, which is in line with standard PN-EN 13725:2022-07 concerning emissions from stationary sources and the measurement of odour concentrations using dynamic olfactometry, as well as odour emission rates. In the Company's opinion, this means that for at least 92 % of the time during the year the air in the area adjacent to the manufacturing plant remains free from odour nuisance.

Recommendation 2)

Implement appropriate due diligence procedures in relation to environmental issues, respect for human rights and conduct a detailed risks assessments in relation to environmental issues and respect for human rights in the Company's operations.

The Company informed the OECD NCP that it had carried out an analysis of environmental and human rights risks and that it had implemented appropriate due diligence procedures. The Company commissioned a legal study which showed that the Company complies with EU regulations in the scope of odour impact assessment. The odour spread analysis was carried out in accordance with standard PN-EN 13725:2022-07 on stationary source emissions and odour concentration determination by dynamic olfactometry and odour emission rate. The results of the analysis showed that the frequency of odours does not exceed 8 % of the time per year, which corresponds to the practice in EU countries when assessing the acceptability of odour emissions, and also complies with the recommendations of the Company's Environmental Review of March 2020. The Company reported that twice a year the accredited entity carries out emission measurements at the manufacturing plant. Reports on these measurements are sent to WIOŚ and District Authority in Kraków. On average, the manufacturing plant is inspected by WIOŚ two to three times a year. The last inspection of WIOŚ at the manufacturing plant started on 11 December 2025 and ended on 27 January 2026, as a result of which no infringements were found within the scope of the inspection.

In addition, the Company informed the OECD NCP about the implementation of procedures and the receipt of certificates for the following standards:

- ISO 14001:2015 concerning environmental management systems,
- ISO 45001:2018 concerning the systematic management of occupational health and safety,
- ISO 5001:2018 concerning the energy management system.

The Company also reported on the implementation of the recommendations made in the PN-ISO 26000 standard on social responsibility. In the Company's view, its activities remain fully in line with this standard.

In addition, on 3 October 2025, the Company provided the OECD NCP with an extract in English from the [Universal Registration Document for 2024](#), containing information on:

- 1) Valeo Group Due Diligence, including:
 - a) risk identification and definition,
 - b) regular assessment of the situation of subsidiaries and suppliers,

- c) initiatives to prevent serious infringements and mitigate risks,
 - d) the whistleblowing system,
 - e) mechanisms for monitoring implemented actions and evaluating their effectiveness,
 - f) policies for value chain workers
- 2) and the Valeo Group's policy on social responsibility.

In addition, the Company informed that, as suggested by the OECD NCP, the Health, Safety, and Environmental Manager at the company participated on 24-30 September 2025 in the Summer Academy of Human Rights and Business for participants from Central and Eastern European and Central Asian countries, organised by the Polish Institute for Human Rights and Business.

Recommendation 3)

Translate into Polish and post on the Company's website the relevant sustainability documents

The Company informed the OECD NCP about the update of the information on the Company's website in the *'Important Documents'* tab, including the inclusion on that website of the [Code of Business Ethics](#) and [the Valeo Agreement on Social Responsibility and Sustainable, Long-term Development](#) (only available in Polish).

In addition, the *'Sustainable Development'* tab on the Company's website contains information on the Company's double materiality analysis and selected *'Important Documents'* in English.

Recommendation 4)

Modernisation of the Company's website to enable the publication of information about the company's actions in support of sustainable development.

The Company informed about the update of the information on [Valeo Polska](#) website, including on sustainability and information on circular economy.

The company also provided information on programs that have been implemented, including [I care for the Planet](#) and the [Valeo Compliance Programme: zero tolerance](#).

Recommendation 5)

Systematically provide up-to-date information to representatives of local communities on the potential environmental, health and safety impacts of the Company's activities.

The Company reported having a dialogue with the local community, including:

- meetings with the local community,
- placement of informational banners on OHS and Environmental Protection & CSR,
- creation of a dedicated e-mail address for environmental contacts,
- preparation of a leaflet for the inhabitants of Skawina.

Representatives of the Company reported that the Company is engaging in environmentally friendly projects in an effort to minimise the negative impact on the environment.

They also highlighted the Company's activity and social impact. The social measures implemented by the Company for the local community include:

- traineeships and workshops for students of the technical secondary school in Skawina and students of universities in Kraków,

- workshops for pre-schoolers from kindergartens in Skawina,
- co-organisation of the the Skawina Run (XII edition),
- donation of rehabilitation equipment to a local nursing home,
- invitation to participate in free mammography screenings of the local community,
- organisation of Małopolska Researchers' Night,
- project: trees, shrubs and hotels for insects,
- participation in 'Szlachetna Paczka' (a charity initiative) for people in need from the local community.

IV. Opinion of the Notifier regarding the Company's implementation of the OECD NCP recommendations

The Notifier indicated in the notification that the Company's manufacturing plant had a negative impact on the environment, which manifested itself as an odour nuisance and air pollution.

During a meeting with the OECD NCP on **28 July 2025**, the Notifier stated that, in his view, the actions taken by the Company to implement the recommendations formulated by the OECD NCP were not sufficient. Since the publication of the Final Statement in the case, in the opinion of the Notifier, the situation related to odour nuisances associated with the Company's activities has not improved.

In addition, in the opinion of the Notifier, the Company's communication with the local community has deteriorated following the conclusion of the proceedings before the OECD NCP. The Notifier also stressed that the recent absence of protests from residents does not mean that the problems raised in the notification to the OECD NCP have disappeared.

CONCLUSIONS OF THE MONITORING

The OECD NCP acknowledge the actions and initiatives taken by the Company to implement the recommendations made by the OECD NCP in their Final Statement of the case. The OECD NCP also understand that the implementation of due diligence involves a long-term process in each company, requiring action not only at group level but also at the level of local subsidiaries of the Group operating in other countries.

At the same time, the OECD NCP stress that **disclosure of information on companies' activities and engagement with stakeholders** are important elements of a responsible approach to business conduct.

The OECD Guidelines for Multinational Enterprises explain, inter alia, that:

- meaningful stakeholder engagement is a key component of the due diligence process²,
- to improve public understanding of the structure and activities of enterprises, their corporate policies and performance with respect to environmental, social and governance matters, enterprises should be transparent in their operations and responsive to the public's increasingly sophisticated demands for information³,

²OECD Guidelines, Commentary on Chapter II, "General Policies", point 28.

³OECD Guidelines, Commentary on Chapter III, "Disclosure", point 30.

- disclosure recommendations should not place unreasonable administrative or cost burdens on enterprises. Nor should enterprises be expected to disclose information that may endanger their competitive position⁴.

Therefore, having examined the information provided by the Company on the implementation of the recommendations contained in the [Final Statement](#), the OECD NCP consider it appropriate to recommend the continuation of the actions already taken by the Company in this regard, as well as to take further initiatives to implement the OECD Guidelines.

In particular, the OECD NCP recommend that⁵ the Company:

- continue to implement due diligence procedures on environmental matters and respect for human rights in the Company's operations,
- continue efforts to reduce the negative environmental impacts (including odour nuisances) that may arise as a result of the Company's activities,
- engage with stakeholders in the implementation of due diligence procedures,
- post up-to-date documents on the Company's website regarding sustainability and due diligence implemented in the Company, including current information on the Company's structure as well as the manufacturing plants and R&D centers operating in Poland,
- provide information on the Company's website on how to communicate with the Company's local communities and other stakeholders.

ADDITIONAL INFORMATION

1. In accordance with [the Procedure before the Polish OECD NCP](#), the draft of the Monitoring note is sent to the parties to the proceedings, who may submit their comments or proposed provisions within 14 days from the date of receiving the document.
2. The decision on whether to take into account the comments submitted on the document by the parties to the proceedings is made by the OECD NCP. If the content of the Monitoring note requires further consultation with the parties, NCP OECD sends the parties another draft and sets a deadline for submitting comments.
3. The final version of the Monitoring Note will be published on the OECD NCPs' website in Polish and in English. The English version of the Monitoring note will also be submitted to the OECD Secretariat and uploaded to the [OECD database](#) of cases handled by the OECD National Contact Points.
4. The OECD NCP will also send the published Monitoring note in Polish to the relevant organisational units in the government administration authorities competent for the subject matter of the notification, including the organisational units in the Ministry of Finance, the Ministry of Development and Technology and the Permanent Representation of Poland to the OECD.

⁴OECD Guidelines, Commentary on Chapter III 'Disclosure', point 35.

⁵[Conduct procedure before the Polish NCP in specific instance related to an alleged breach of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (Part B., V. point 3).



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On that basis, the OECD NCP closes the procedure in the present case.