



**Polish OECD NCP Final Statement of the notification of an alleged breach
of the *OECD Guidelines for Multinational Enterprises*
in the case concerning PGE Polska Grupa Energetyczna S.A.**

Warsaw, 30 September 2025

This Final Statement presents the actions taken by the Polish OECD National Contact Point for responsible business conduct (OECD NCP) in response to the notification received by the OECD NCP on **5 December 2023**.

Detailed information on the good offices are not included in the Final Statement due to the confidentiality of the proceedings before the OECD NCP.

Due to the specific nature of proceedings conducted before the OECD NCP, it should be emphasised that OECD National Contact Points are not judiciary bodies and do not have the competence to order compensation or commit parties to participate in conciliation or mediation process.

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I. BASIC FACTS ABOUT THE CASE

- 1) The Polish OECD NCP received the notification of the case on **5 December 2023**.
- 2) The OECD NCP accepted the case for further consideration on **25 July 2024**.
- 3) The Polish OECD NCP handled the case without coordinating it with other OECD NCPs.
- 4) Dialog between the parties to the proceedings were continued from **13 November 2024** and ended on **14 May 2025** with **no agreement between the parties**.

II. COMPETENCE OF THE OECD NCP

- 1) The Polish OECD National Contact Point for responsible business conduct (Polish OECD NCP), like the other OECD NCPs operating in total in 52 countries, disseminates the standards of *responsible business conduct* (RBC) developed by the OECD.
- 2) The OECD NPC is also competent for processing notifications of alleged breaches by enterprises of [the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (OECD Guidelines).

The OECD NCP acts as an extrajudicial mechanism for handling complaints concerning the implementation of the OECD Guidelines by enterprises.

- 3) The notifications are considered on the basis of the [Conduct procedure before the Polish OECD NCP related to an alleged breach of the OECD Guidelines](#).
- 4) In accordance with the OECD Guidelines (Part II of the Implementation Procedures of the OECD Guidelines) and the *Conduct procedure before the Polish OECD NCP*, the procedure before the OECD NCP is concluded with the preparation and publication of the Final Statement.

III. NOTIFICATION – FORMAL INFORMATION

- 1) The notification of an alleged breach of the OECD Guidelines for Multinational Enterprises¹ was received by the OECD NCP by electronic mail on **5 December 2023**.
- 2) The notification was submitted by the **Greenpeace Poland Foundation**, with its registered office in Warsaw, represented by law firm: **Kancelaria Maruszkin** (hereinafter: **the Notifier**). The notification was accompanied by powers of attorney granted to Kancelaria Maruszkin by the Greenpeace Poland Foundation.
- 3) The notification concerned an alleged breach of the OECD Guidelines by **PGE Polska Grupa Energetyczna S.A.** (hereinafter: **the Company**).
- 4) The Notifier indicated the alleged breach by the Company of the following chapters of the OECD Guidelines: **Chapter II “General Policies”, Chapter III “Disclosure”, Chapter IV “Human Rights” and Chapter VI “Environment”**.

¹On 5 December 2023, an updated version of the OECD Guidelines for Multinational Enterprises, adopted by the OECD Council on 8 June 2023, was in force. However, this document was then only available in English. In the text of the notification, the Notifier referred to the unofficial Polish translation of the OECD Guidelines, 2023 edition, or referred to the text of the Polish version of the OECD Guidelines, 2011 edition.

The Polish language version of the OECD Guidelines, 2023 edition was published on 21 February 2024 as the official OECD translation, therefore, fragments will be quoted hereinafter in this Final Statement in accordance with the Polish language version of the OECD Guidelines, 2023 edition.



IV. PARTIES TO THE PROCEEDINGS

1) Notifier:

The Greenpeace Polska Foundation was established in 2004. According to its statutes², its objectives include the protection and preservation of the natural environment and the natural conditions of human life, as well as the expansion and raising of public awareness in the scope of environmental protection.

These objectives are pursued through the dissemination of information on existing environmental risks, the organisation of public events as well as promotional and public relations activities. The Foundation works towards systemic changes in the field of nature conservation, including climate protection, by protecting the most valuable forests, bees and supporting environmentally friendly agriculture, as well as preserving endangered species and valuable ecosystems.

The Foundation operates through the support and commitment of thousands of people who work together with Greenpeace Poland to promote a safe and healthy planet.

2) Company:

PGE Polska Grupa Energetyczna S.A. is the parent company of the PGE Group.

The PGE Group is the largest energy group in Poland. It generates approximately 39% of Poland's electricity and about 20% of district heat, while its electricity distribution covers an area that accounts for approximately 40% of the country's territory³.

The Company Group comprises Polish companies and companies registered outside Poland, including Sweden, Germany and Lithuania. The Company maintains business relationships with entities in other countries, which demonstrates of the international activity of the company.

The Company conducts its operations in the following areas:

- a) **conventional power generation:** the lignite mining segment and generation of electricity and heat from conventional sources;
- b) **heat supply:** the segment of electricity and heat generation in co-generation sources as well as heat transmission and distribution;
- c) **renewable energy:** the segment of electricity generation from renewable sources and pumped storage power plants;
- d) **trading:** the segment of wholesale electricity trading on the domestic and foreign markets, sales of electricity to end users, trading in CO2 emission allowances, property rights and fuel and the provision of Corporate Centre services to PGE Group companies;
- e) **distribution:** the segment providing electricity supply services to end users via high, medium and low voltage electricity grids and facilities;
- f) **railway power industry:** distribution and sale of electricity to railway operators and customers concentrated around railway lines, sale of fuel as well as maintenance and upgrading of the traction network along with other power engineering services;

² [Statutes of Greenpeace Poland](#) [document in Polish], pp. 1-2.

³ [Non-financial report of the Company for 2023](#) [document in Polish], p. 6.



- g) **circular economy:** provision of comprehensive services in the field of combustion by-product management (UPS), provision of services in areas supporting electricity and heat producers, and the supply of UPS-based materials;
- h) **other activities:** provision of services by subsidiaries to the PGE Group⁴.

The Company is a joint stock company listed on the Warsaw Stock Exchange, with a majority stake held by the Treasury (60.86% of Treasury shares, 0.86% of shares held by a subsidiary of the Treasury, 38.30% of shares held by other shareholders)⁵.

V. LIST OF ACTIONS TAKEN BY THE OECD NCP⁶

- 1) **Within 10 days** of receipt of the notification of alleged breach of the OECD Guidelines, the OECD NCP confirmed the receipt of the notification to the Notifier. Subsequently, the OECD NCP sent a letter to the Company informing it that the OECD NCP had received the notification, along the request for the Company to take a position on the case.
- 2) Due to the fact that the Company is a Polish company with its head office in Poland and that the notification did not indicate any adverse impact of the Company in other countries – the OECD NCP did not identify the need to inform the OECD NCP in another country of the receipt of the above-mentioned notification.
- 3) In the period from **January 2024 to July 2024**, the OECD NCP exchanged correspondence with the parties to the proceedings and exchanged information at separate meetings with each of the parties to the procedure.
- 4) The first joint meeting between the parties to the procedure took place in the presence of the OECD NCP on **25 July 2024**. At this meeting, the parties to the procedure made mutual representations:
 - a) of the willingness to engage in the procedure before the OECD NCP carried out in accordance with the Conduct procedure before the OECD NCP (Part A(2)), on a voluntary basis and in good faith;
 - b) of the willingness to engage in the procedure before the OECD NCP in order to find a resolution of the disputable issues indicated in the notification, consistent with the OECD Guidelines.
- 5) **On 25 July 2024**, the OECD NCP decided to **accept the case for further consideration** and proposed its good offices to the parties to the procedure.
- 6) **On 10 October 2024**, following a prior exchange of comments with the parties to the procedure, the OECD NCP agreed on the content of the Initial Assessment in the case. In accordance with the findings adopted at the joint meeting of the parties on 25 July 2024, **the text of the Initial Assessment has not been published**. The OECD NCP retained this document in the case file and communicated the final version to the parties to the procedure who, according to their representations, treated this document as confidential.

⁴ [Non-financial report of the Company for 2023](#) [document in Polish], p. 7.

⁵ [Non-financial report of the Company for 2023](#) [document in Polish], p. 17.

⁶ Only the most important actions taken by the OECD NCP in this case are presented below. A chronological list of all actions taken by the OECD NCP in this case is presented in **Annex No. 1**.



- 7) On **11 October 2024**, [the specific instance information note](#) was published on the OECD NCP website.
- 8) In the period from **November 2024 to February 2025**, two joint meetings between the parties to the proceedings were held, as well as one separate meeting between the OECD NCP and the Notifier and correspondence was exchanged between the parties and the OECD NCP.
- 9) Following an exchange of correspondence with the parties to the procedure, on **14 May 2025**, the OECD NCP informed the Company of the position of the Notifier, which referred to the rejection of the proposals submitted by the Company and the impossibility to conclude an agreement in the present case.
- 10) The OECD NCP adopted **14 May 2025** as the date on which **the parties to the procedure failed to reach an agreement**.
- 11) On **22 July 2025**, the OECD NCP presented the draft Final Statement on the case to the parties.

VI. SUMMARY OF THE NOTIFICATION

- 1) In the opinion of the Notifier, the potential breach of the OECD Guidelines occurred as a result of the following actions of the Company:
 - a) disclosure by the Company, in its publicly available Integrated Report of the Company for 2022, of information on the implementation of the OECD Guidelines by the Company, while in the opinion of the Notifier, the Company is in breach of the OECD Guidelines and such information should be included in the disclosure;
 - b) lobbying activities and social campaigns conducted by the Company aimed at discouraging Polish society from pursuing climate policy compliant with the targets of the Paris Agreement;
 - c) failure of the Company to adopt a climate transition plan compliant with the targets of the Paris Agreement;
 - d) and lack of sufficient reduction of greenhouse gases.
- 2) In the description of the allegation referred to in paragraph VI., 1.a) concerning an alleged breach of the OECD Guidelines as a result of the Company's disclosure in its 2022 Integrated Report⁷ affirming the implementation of the OECD Guidelines by the Company, the Notifier emphasised in particular the recommendations provided in Chapter II of the OECD Guidelines, "General Policies", including:

Chapter II "General Policies", part A, according to which Enterprises should:

point 11. *Carry out risk-based due diligence, for example by incorporating it into their enterprise risk management systems, to identify, prevent and mitigate actual and potential adverse impacts as described in paragraphs 12 and 13, and account for how these impacts are addressed. The nature and extent of due diligence depend on the circumstances of a particular situation;*

point 12. *Avoid causing or contributing to adverse impacts on matters covered by the Guidelines, through their own activities, and address such impacts when they occur, including through providing for or co-operating in the remediation of adverse impacts;*

⁷ In accordance with the requirements of Article 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment (EU Taxonomy).



point 13. *Seek to prevent or mitigate an adverse impact where they have not contributed to that impact, when the impact is nevertheless directly linked to their operations, products or services by a business relationship. This is not intended to shift responsibility from the entity causing an adverse impact to the enterprise with which it has a business relationship;*

point 14. *In addition to addressing adverse impacts in relation to matters covered by the Guidelines, encourage, where practicable, entities with which an enterprise has a business relationship to apply principles of responsible business conduct compatible with the Guidelines;*

Commentary on Chapter II: “General Policies”

point 15. *For the purposes of the Guidelines, due diligence is understood as the process through which enterprises can identify, prevent, mitigate and account for how they address their actual and potential adverse impacts as an integral part of business decision-making and risk management systems. The OECD due Diligence Guidance for Responsible Business Conduct and OECD sector due diligence guidances help enterprises understand and implement due diligence recommendation of the Guidelines. They also seek to promote a common understanding among governments and stakeholders on risk-based due diligence for responsible business conduct. To that end, the OECD Due Diligence Guidance for Responsible Business Conduct sets out a due diligence framework that governments have committed to actively support and monitor. It outlines the following measures: 1. embedding responsible business conduct into policies and management systems; 2. identifying and assessing actual and potential adverse impacts associated with the enterprise’s operations, products or services; 3. ceasing, preventing and mitigating adverse impacts; 4. tracking implementation and results; 5. communicating how impacts are addressed; and 6. providing for or co-operating in remediation when appropriate. It also suggests practical actions to implement these measures.(...)*

- 3) At the same time, it should be noted that in the description of the allegation indicated in paragraph VI., 1.a) concerning an alleged breach of the OECD Guidelines as a result of the submission by the Company in its 2022 Integrated Report of the disclosure affirming the implementation of the OECD Guidelines by the Company, the Notifier did not explicitly indicate specific recommendations of the OECD Guidelines. In the opinion of the OECD NCP, the excerpts from the OECD Guidelines quoted above contain the recommendations referred to by the Notifier in the narrative section of the notification.
- 4) Moreover, the recommendations of the OECD Guidelines provided in **Chapter III “Disclosure”** which are also not directly referred to by the Notifier may also apply to the allegation indicated in point VI.,1.a). However, this chapter is indicated in the section of the notification where the individual chapters of the OECD Guidelines potentially breached as a result of the actions of the Company should be indicated.
- 5) In the description of the allegation indicated in point VI.,1.b), concerning the alleged breach of the OECD Guidelines, as a result of the lobbying activities and social campaigns carried out by the Company aimed at discouraging Polish society from pursuing climate policies consistent with the targets of the Paris Agreement, the Notifier pointed to the following fragments of Chapter II “General Policies” and Chapter VI “Environment” of the OECD Guidelines, which, according to the Author's opinion, were potentially breached by the activities of the Company:

Chapter II “General Policies”, part A, according to which Enterprises should:

point 5. *Ensure transparency and integrity in lobbying activities, and refrain from seeking or accepting exemptions not contemplated in the statutory or regulatory framework related to human rights, environmental, health, safety, labour, taxation, financial incentives, or other issues;*

Commentary on Chapter II “General Policies”

point 6. (...) *Governments are responsible for establishing a public integrity framework adapted to the risks relating to lobbying of public officials. The Guidelines recommend that, in general, enterprises avoid making efforts to secure exemptions not contemplated in the statutory or regulatory framework related to human rights,*



environmental, health, safety, labour, taxation and financial incentives among other issues, without infringing on an enterprise's right to seek changes in the statutory or regulatory framework.(...).

Chapter VI "Environment", in which it is stated, among other things, that:

point 5. *Continually seek to improve environmental performance, at the level of the enterprise and, where appropriate, entities with which they have a business relationship, including by: (...)*

c) promoting higher levels of awareness among customers of the environmental implications of using the products and services of the enterprise, including by providing relevant and accurate information on their environmental impacts (for example, on greenhouse gas emissions, impacts on biodiversity, resource efficiency, reparability and recyclability or other environmental issues).

Commentary on Chapter VI "Environment"

79. *(...) Enterprises should avoid activities, which undermine climate adaptation for, and resilience of, communities, workers and ecosystems.*

- 6) In the description of the allegation indicated in point VI.,1.c) concerning the alleged breach of the OECD Guidelines as a result of the failure of the Company to adopt a climate transformation plan consistent with the targets of the Paris Agreement, the Notifier indicated:

Chapter VI "Environment"

Enterprises should in particular:

point 1. *Establish and maintain a system of environmental management appropriate to the enterprise associated with the operations, products and services of the enterprise over their full life cycle, including by carrying out risk-based due diligence, as described in Chapter II, for adverse environmental impacts, including through: (...)*

b) establishing and implementing measurable objectives, targets and strategies for addressing adverse environmental impacts associated with their operations, products and services and for improving environmental performance. Targets should be science-based, consistent with relevant national policies and international commitments, goals, and informed by best practice;

Commentary on Chapter VI "Environment"

point 76. *Enterprises have an important role in contributing towards net-zero greenhouse gas emissions and a climate-resilient economy, necessary for achieving internationally agreed goals on climate change mitigation and adaptation. During the process of transitioning to net-zero greenhouse gas emissions, many business activities will involve some level of emissions of greenhouse gases or reduction of carbon sinks. Enterprises should ensure that their greenhouse gas emissions and impact on carbon sinks are consistent with internationally agreed global temperature goals based on best available science, including as assessed by the Intergovernmental Panel on Climate Change (IPCC).*

point 77. *This includes the introduction and implementation of science-based policies, strategies and transition plans on climate change mitigation and adaptation as well as adopting, implementing, monitoring and reporting on short, medium and long-term mitigation targets. These targets should be science-based, include absolute and also, where relevant, intensity-based GHG reduction targets and take into account scope 1, 2, and, to the extent possible based on best available information, scope 3 GHG emissions. It will be important to report against, review and update targets regularly in relation to their adequacy and relevance, based on the latest available scientific evidence and as different national or industry specific transition pathways are developed and updated. Enterprises should prioritise eliminating or reducing sources of emissions over offsetting, compensation, or neutralization measures. Carbon credits, or offsets may be considered as a means to address unabated emissions as a last resort. Carbon credits or offsets should be of high environmental integrity and should not draw attention away from the need to reduce emissions and should not contribute to locking-in greenhouse gas intensive processes and infrastructures. Enterprises should report publicly on their reliance on, and relevant characteristics*



of, any carbon credits or offsets. Such reporting should be distinct from and complementary to reporting on emissions reduction.

- 7) In the description of the allegation indicated in point VI.,1.d) concerning the alleged breach of the OECD Guidelines by failing to reduce greenhouse gases sufficiently, the Notifier pointed to sections of Chapter IV, “Human Rights”:

Chapter IV “Human Rights”

(...) Enterprises should, within the framework of internationally recognised human rights, the international human rights obligations of the countries in which they operate as well as relevant domestic laws and regulations:

point 1. *Respect human rights, which means they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.*

point 2. *Within the context of their own activities, avoid causing or contributing to adverse human rights impacts and address such impacts when they occur.*

Commentary on Chapter IV: “Human Rights”

point 43. *A State’s failure either to enforce relevant domestic laws, or to implement international human rights obligations or the fact that it may act contrary to such laws or international obligations does not diminish the expectation that enterprises respect human rights. In countries where domestic laws and regulations conflict with internationally recognised human rights, enterprises should seek ways to honour them to the fullest extent which does not place them in violation of domestic law, consistent with paragraph 2 of the Chapter on Concepts and Principles.*

point 44. *In all cases and irrespective of the country or specific context of enterprises’ operations, reference should be made at a minimum to the internationally recognised human rights expressed in the International Bill of Human Rights, consisting of the Universal Declaration of Human Rights and the main instruments through which it has been codified: the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights, and to the principles concerning fundamental rights set out in the International Labour Organisation Declaration on Fundamental Principles and Rights at Work.*

- 8) Moreover, in the notification the Notifier identified other OECD standards in the scope of responsible business, EU and UN legislation, court rulings, reports of international organisations and academic literature, including but not limited to:
- the OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector;
 - the OECD Due Diligence Guidance for Responsible Business Conduct;
 - General Comment No. 36 of 2019 of the UN Human Rights Committee concerning Article 6 of the International Covenant on Civil and Political Rights: Right to life;
 - General Comment No. 26 of 2023 of the UN Committee on the Rights of the Child on children’s rights and the environment with a special focus on climate change;
 - Statement by the UN Committee on Economic, Social and Cultural Rights of 31 October 2018, on climate change and the International Covenant on Economic, Social and Cultural Rights.



VII. POSITION OF THE COMPANY

- 1) In its letters addressed to the OECD NCP in response to the receipt of the notification (letters of 3 January 2024 and 4 March 2024), the Company stated that **the allegations against the Company formulated in the notification were unfounded.**
- 2) In its letter to the OECD NCP of 4 June 2024, **the Company expressed its willingness to join the procedure in good faith** and its willingness to engage in the procedure before the OECD NCP in order to find a resolution of this specific instance, consistent with the OECD Guidelines.
- 3) The position and arguments of the Company towards the allegations made by the Notifier were presented during meetings with the Notifier and with the OECD NCP in the course of the procedure.

The details of the position of the Company are not included in this Final Statement due to the specific nature of the activities of the Company as a company directly responsible for ensuring the energy security of the state.

VIII. INITIAL ASSESSMENT OF THE CASE BY THE OECD NCP

- 1) The detailed criteria of the initial analysis of the case are defined in the [*Conduct procedure before the Polish OECD NCP in the case of an alleged breach of the OECD Guidelines*](#), Part B, point II. 2)
- 2) When analysing each of the criteria, the OECD NCP first examined the identity of the Notifier and the reasons of interest in the case, and checked whether the Company was subject to the OECD Guidelines.
- 3) At the next stages of the analysis, the OECD NCP recognised that the case was relevant for the implementation of the OECD Guidelines and justified.
- 4) The information presented in the notification indicated a relationship between the activities of the Company and the case.
- 5) According to the information obtained by the OECD NCP, other appeal mechanisms or court proceedings could have been applicable in the present case.
- 6) In light of the information obtained by the OECD NCP from the parties to the procedure, including the pending litigation initiated by both the Notifier and the Company, the OECD NCP recognised that it was possible to proceed before the OECD NCP. In this regard, the OECD NCP has taken into account the recommendations of the OECD Guidelines formulated in Part II: Implementation Procedures of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, point 35 “Parallel Proceedings” (p. 70 of the English language version of the OECD Guidelines).
- 7) The OECD NCP also checked whether similar cases had already been considered (or whether similar procedures were pending) under other national or international procedures.

The OECD database, where data on cases conducted by the OECD NCPs in 52 countries implementing the OECD Guidelines is collected, contains 46 cases related to the energy sector (“Electricity, gas, steam and air conditioning supply”). Not all of these cases have been accepted by for further consideration.

In the context of the present case, the case of **Rete Legalità per il Clima (RLC) & ENI S.p.A.** ([*Rapporto finale PCN caso RLC-ENI firmato \(IT\).pdf*](#)) conducted by the Italian OECD NCP should be noted among the cases conducted by other OECD NCPs in recent years:



On 14 February 2022, **Rete Legalità per il Clima** (RLC, a group of Italian lawyers and researchers working for climate justice, bringing lawsuits against companies and public institutions, hereinafter: the Submitters or RLC) representing themselves and ten other associations, submitted a notification to the Italian NCP OECD for responsible business conduct concerning an alleged breach of the OECD Guidelines by the **Italian mining company ENI S.p.A.** (hereinafter: the Company).

The allegations identified in the notification concerned the inadequacy of the climate strategy of the Company, the due diligence process in relation to climate issues and the inconsistency of the Company disclosures regarding activities potentially affecting climate.

In particular, the Submitters highlighted the high greenhouse gas emissions of companies operating in the fossil fuel sector and the need to address such issues in the light of the climate crisis. On 21 December 2022, the Italian OECD NCP adopted the Initial Assessment in the case, deciding to accept the case for further investigation, at the same time taking the decision to abandon the publication of the Initial Assessment in order to facilitate the dialogue between the parties at the next stage of the procedure before the OECD NCP.

The parties agreed to commence mediation, which were concluded by the agreement reached on 25 July 2024. As part of the agreement, the Company committed to improving the transparency and accessibility of published climate information, including the detailed information concerning risks and effects as well as the terminology used in the decarbonisation efforts.

The Company committed to holding meetings over the next two years to review the implementation of the commitments contained in the agreement.

The Italian OECD NCP welcomed the agreement between the parties on this case as a positive example of constructive engagement in climate and human rights issues in accordance with the OECD Guidelines.

- 8) Moreover, the OECD NCP recognised that the dialogue between the parties could contribute to more effective implementation of the OECD Guidelines by enterprises of the energy sector, particularly in the context of submission of disclosures by the enterprises as required under Article 18 of the EU taxonomy.

IX. OECD NCP SPECIFIC INSTANCE ACCEPTANCE

- 1) After analysing all the documentation relating to this case and the detailed information obtained by the OECD NCP during separate meetings with the parties to the procedure, the OECD NCP concluded that the criteria for accepting the case for consideration, as set out in the Conduct procedure before the Polish OECD NCP (Part B, point II., 2)), had been met.
- 2) Considering the fulfilment of the above-mentioned criteria and taking into account the statements made by the parties to the procedure during the first joint meeting of the parties **on 25 July 2024, the OECD NCP decided to accept the case for further consideration** and proposed its good offices to the parties.
- 3) The OECD NCP informed the parties to the procedure that, in accepting this case for further consideration, the OECD NCP would seek to strengthen the implementation of RBC standards by providing the parties to the procedure with a platform for dialogue to help them reach an agreement that would be satisfactory to both parties and consistent with the OECD Guidelines.
- 4) At the same time, the OECD NCP stressed that **acceptance of the case for further proceedings does not equate to a determination by the OECD NCP of a breach of the OECD Guidelines by the Company.**



X. GOOD OFFICES PROCEDURE

- 1) At a meeting on **25 July 2024**, the parties to the procedure agreed that the good offices would be conducted by **a representative of the OECD NCP, Ms Jacqueline Kacprzak**, a certified and experienced mediator in civil and commercial cases.
- 2) The first joint meeting of the parties to the good offices procedure was held on **13 November 2024**, as a result of which **it was agreed that:**
 - a) The Notifier will provide the OECD NCP with the formulated written expectations towards the Company by 25 November 2024 as a basis for further discussions on the case;
 - b) it was also agreed that the Company would submit proposals to the OECD NCP in the scope of possible changes related to the public communication policies and procedures as well as lobbying activities of the Company.
- 3) On **3 December 2024**, the OECD NCP communicated the expectations of the Notifier to the Company, mainly related to the elaboration and submission of the climate transition strategy by the Company.
- 4) On **27 December 2024**, the OECD CPC forwarded the response of the Company to the Notifier regarding the expectations of the Notifier.
- 5) On **16 January 2025**, the Notifier communicated its position on the proposal of the Company of 27 December 2025 to the OECD NCP.
- 6) On **28 January 2025**, at the initiative of the OECD NCP, a separate meeting was held between the OECD NCP and the Notifier.
- 7) On **14 February 2025**, the second good offices joint meeting of the parties to the procedure took place in the presence of the OECD NCP.
- 8) On **28 February 2025**, the Company provided the NCP OECD with the proposed wording of the declaration that the Company was ready to submit to the Notifier striving to conclude an agreement in respect of the areas discussed by the parties to the procedure at the meeting on **14 February 2025**, namely,
 - a) developing and publication of the Strategy of the Company Group that will take into account the reduction of the adverse impact on the environment, ensuring universal access to electricity and heat for citizens, as necessary to guarantee human rights expressed in Article 25 of the Universal Declaration of Human Rights, and support the elimination of energy poverty and the application of the just transition principles;
 - b) the draft policy of the Company towards affected communities;
 - c) developing draft amendments to the internal regulations of the Company Group aimed at mitigating the risk of the Company Group companies using communication that could be perceived as denying climate change, and subsequently implementing internal regulations after consultation with the Group companies.
- 9) On **17 March 2025**, the Notifier submitted its comments on the proposals received from the Company, including:
 - a) with regard to the Company's declaration concerning the development and publication of the Company Group Strategy, the Notifier indicated the need to anchor this Strategy in the recommendations set out in point 77 of the Commentary to Chapter VI of the OECD Guidelines "Environment", particularly with regard to ensuring the speed of greenhouse gas emission reductions in line with the Paris Agreement and climate science;



- b) with regard to the draft policy of the Company towards affected communities, the Notifier indicated that this policy should also take into account the employees of the Company;
- c) regarding the development of draft amendments to the Company Group internal regulations, the Notifier has proposed changes regarding the description of the above-mentioned risks in the Company Group's communication.

The Notifier also emphasised that if the Company was unable to accept the proposed changes, the Notifier would not see any possibility of reaching an agreement.

- 10) On **2 April 2025**, the Company presented its position on the comments of the Notifier to the OECD NCP.
- 11) On **2 April 2025**, the OECD NPC forwarded the explanations of the Company to the Notifier regarding the expectations of the Notifier.
- 12) On **17 April 2025**, the Notifier informed the OECD NCP of the lack of possibility to accept the explanations and the Company's proposal by the Notifier.
- 13) On **14 May 2025**, following an exchange of correspondence between the OECD NCP and the Notifier, the Notifier informed the OECD NCP that there was no possibility of reaching an agreement with the Company. On the same day, the OECD NCP informed the Company that it had received a final response from the Notifier, confirming that the Notifier had rejected the proposals presented by the Company.
- 14) Consequently, the OECD NCP recognised that during the **good offices in the present case, the parties to the procedure did not reach any agreement.**

XI. ASSESSMENT OF THE CASE BY THE OECD NCP

- 1) The OECD NCP appreciates the openness of both parties to the proceedings to dialogue and accession of both parties to this procedure on a voluntary basis and in good faith.
- 2) At the same time, the OECD NCP perceives a change in the approach of the Company during the procedure from claiming that the allegations made by the Notifier were unfounded, to joining the procedure before the OECD NCP, readiness for dialogue and taking specific steps towards the fulfilment of the expectations of the Notifier already during the time of case consideration.
- 3) The OECD NCP hereby confirms that both parties to the procedure respected the provisions of the OECD NCP Procedure during the good offices and complied with the mutual declarations made in the presence of the OECD NCP on 25 July 2024.
- 4) The OECD NCP notes the disclosure by the Company in its 2024 Sustainability Statement of information regarding pending cases concerning the Company conducted by the OECD NCP.
- 5) At the same time, the OECD NCP understands the complexity of the operation of such a large company as the Company, which is responsible for ensuring the energy security of the state.

In the opinion of the OECD NCP, the changes expected by the Notifier in terms of the development and implementation of the climate transition strategy of the Company can only emerge as a result of a carefully planned and staggered process. They are also dependent on strategic decisions taken by the government administration in this regard.

- 6) According to the OECD NCP, it was possible to conclude a partial agreement on the case.

However, the Notifier expected a declaration from the Company regarding its willingness to



introduce these changes before the end of 2025 and an explicit commitment of the Company to ensure in the climate transition strategy of the Company that the pace of GHG reductions is compliant with the Paris Agreement and climate science.

In the opinion of the Company, such a short deadline (by the end of 2025) for the implementation of the Climate Transition Strategy and the commitments expected by the Notifier were not feasible.

- 7) According to the OECD NCP, the issues raised by the Notifier are of major importance for the implementation of the OECD Guidelines by enterprises.

The OECD NCP appreciates the Author's commitment to dialogue and openness to the arguments of the Company and to seeking a common ground for consensus.

XII. SUMMARY OF THE PROCEEDINGS AND RECOMMENDATIONS OF THE OECD NCP

- 1) Poland, as one of the 52 countries implementing the OECD Guidelines, recommends that multinational enterprises operating in the Republic of Poland should conduct their activities on the basis of the recommendations formulated in the OECD Guidelines.
- 2) As an active and committed member of the OECD, Poland also respects other standards developed by the OECD relevant to responsible business conduct, including the [OECD Due Diligence Guidance for Responsible Business Conduct](#) and [sectoral guidelines](#).
- 3) Due to the fact that the Company is a State-owned company, the recommendations formulated in the [Recommendation of the Council on Guidelines on Corporate Governance of State-Owned Enterprises](#) (adopted on 8 July 2015 and updated on 3 May 2024 at the OECD Council meeting at the ministerial level).
- 4) By accepting the present case, the OECD NCP expressed its willingness to strengthen the implementation of RBC standards by providing the parties to the procedure with a platform for dialogue and support in discussions aimed at reaching a mutually satisfactory agreement.
- 5) Although the parties to the procedure did not reach an agreement in this case, the OECD NCP continues to believe that the issues raised in the notification are relevant to the implementation of the OECD Guidelines.
- 6) **Considering the specific nature of the OECD Guidelines and the expectations towards enterprises contained therein, the OECD NCP makes the following recommendations for the Company:**
 - a) the OECD NCP recommends that the Company should continue to analyse environmental risks and strive to reduce adverse environmental effects that may arise from the Company's operations, while assuming a sustainable approach to ensuring the energy security of the state and meeting the targets of the Paris Agreement;
 - b) in particular, the OECD NCP recommends that the Company should continue periodical development and implementation of adequate environmental and human rights due diligence procedures in accordance with the recommendations of the OECD Guidelines and the [UN Guiding Principles on Business and Human Rights](#) (UN Guiding Principles),
 - c) taking into consideration that the recommendations of the OECD Guidelines as set out in the Commentary to Chapter VI "Environment", point 77 relate to the introduction and implementation of science-based climate change mitigation and adaptation policies, strategies and transformation plans, the OECD NCP recommends that the Company should



review its strategies and strategic plans in terms of compliance with the aforementioned recommendation;

- d) moreover, the OECD NCP expects the Company to be aware of and apply *the Recommendation of the OECD Council on Guidelines on Corporate Governance of State-Owned Enterprises*;

In accordance with this Recommendation, the OECD NCP recommends that the Company should improve its risk management system and related internal controls that will help the Company ensure compliance with the applicable laws, including those relating to the responsible business conduct, in particular in the scope of human rights (...) and sustainable development⁸;

- e) in accordance with the OECD Guidelines, the OECD NCP recommends that the Company should establish internal recommendations and procedures for all companies included in the Company Group to ensure that these companies comply with the sustainability commitments of the Company to the same extent as the Company;
- f) the OECD NCP expects that in its next report in which it will provide disclosures arising from Article 18 of the EU Taxonomy, the Company will not rely on a separate audit referred to as *due diligence*⁹, as such a term may not be properly understood in the report where the term *due diligence* generally refers to the due diligence concept understood as a process recommended by the OECD Guidelines and the UN Guiding Principles.

Moreover, as the October 2022 report of the Platform on Sustainable Finance¹⁰ contains outdated information on the OECD Guidelines prior to their update in 2023, including information on due diligence, the OECD NCP recommends that the Company should critically use the methodology proposed in the aforementioned report;

Instead of the foregoing, the OECD NCP recommends that the Company should submit a statement on the minimum safeguards of the EU Taxonomy based on the policies and procedures implemented by the Company in line with the recommendations of the OECD Guidelines and the UN Guiding Principles;

- g) 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 part of the due diligence process¹¹.

Therefore, the OECD NCP recommends that the Company should also communicate its activities in the area of RBC and sustainable development by publishing on its website up-to-date documents confirming that the Company carries out due diligence processes in accordance with the recommendations of the OECD Guidelines and the UN Guiding Principles.

⁸ [Recommendation of the Council on Guidelines on Corporate Governance of State-Owned Enterprises](#) (OECD/LEGAL/0414, p. 44).

⁹ [Non-financial report of the Company for 2023](#), p. 49., Report of the Management Board of the Company for 2024, p. 222.

¹⁰ [Final Report on Minimum Safeguards, Platform on Sustainable Finance](#)

¹¹ [OECD Due Diligence Guidance for Responsible Business Conduct](#), p. 33 and p. 85-87



- 7) At the same time, the OECD NCP wishes to emphasise the role of the Notifier in these proceedings and **encourages the Notifier to continue its activities for public benefit, cooperating with various stakeholders to achieve sustainable development.**
- 8) The OECD NCP expresses its gratitude to the parties to the procedure for their active participation in the dialogue.

XIII. MONITORING (FOLLOW UP) OF THE OECD NCP RECOMMENDATIONS

- 1) Given the size and complexity of the Company operations and the fact that the implementation of the above-mentioned recommendations will require a staggered process, the OECD NCP will invite the parties to the procedure to the meeting – to obtain information on the implementation by the Company of the recommendations formulated above – **after at least 18 months from the date of publication of the Final Statement and after the Company publishes the Report on its activities for 2026.**

XIV. PROCEDURAL INFORMATION

- 1) In accordance with the Conduct procedure before the Polish OECD NCP (Part B, IV. points 7-9), a draft of this Final Statement was provided to the parties to the procedure who may submit their comments or proposals of wording within 14 days of receipt of the document.
- 2) The OECD NCP shall decide whether the comments submitted on the Final Statement shall be taken into account.
- 3) Once the content of the Final Statement has been agreed, the OECD NCP will provide the parties with the final version of the document and publish it in Polish and English on the OECD NCP website.
- 4) The Final Statement in English will be forwarded to the OECD Secretariat, which will include it in the [database of cases considered by the OECD NCP](#).
- 5) In accordance with the Conduct procedure before the Polish OECD NCP (Part B, IV. point 11) the Polish language version of the Final Statement will also be communicated to the governmental authorities responsible for the supervision of the Company, the coordination of the implementation of EU funds of which the Company is a beneficiary, implementation of the EU Taxonomy, implementation of the EU regulations on corporate sustainability reporting and corporate sustainability due diligence, and the Permanent Representation of the Republic of Poland to the OECD.
- 6) Furthermore, the OECD NCP emphasises that the principle of confidentiality of the procedure is a key principle of procedure before the OECD NCP. It applies to the procedure as a whole and refers to both the parties to the procedure and the OECD NCP. The OECD NCP case file, with the exception of documents subject to disclosure on the OECD NCP website, is confidential and is not subject to disclosure.



Annex no. 1.

Chronological list of actions taken by the OECD NPC on the case

8 December 2023	The OECD NCP has acknowledged the receipt of the notification to the Notifier.
11 December 2023	OECD NCP sent a letter to the Company informing it that the OECD NCP had received the notification, along the request for the Company to take a position on the case.
	Due to the fact that the Company is a Polish company with its head office in Poland and that the notification did not indicate any negative impact of the Company in other countries - the OECD NCP did not identify the need to inform the OECD NCP in another country of the receipt of the above-mentioned notification.
03 January 2024	OECD NCP received a response from the Company.
23 January 2024	OECD NCP held a meeting with the Notifier.
01 February 2024	OECD NCP held a meeting with representatives of the Company.
	Following meetings with the parties to the procedure, it was agreed that the parties would send supplementary documents and information to the OECD NCP electronically.
08 March 2024	The Company sent supplementary information on the case (letter of 4 March 2024).
18 March 2024	The Notifier sent supplementary documents on the case.
10 April 2024	In connection with the supplementary documents received from the Company, the OECD NCP proposed an additional meeting with representatives of the Company which took place on 10 April 2024.
17 April 2024	On request of the Notifier, the OECD NCP held a meeting with the Notifier.
22 April 2024	OECD NCP communicated to the parties to the procedure information on the update of the Conduct procedure before OECD NCP on <u>15 April 2024</u> .
04 June 2024	The Company sent its position on the case to the OECD NCP updated after the meeting on 10 April 2024
from June 2024 to 25 July 2024	The OECD NCP exchanged further correspondence and information with the parties to the procedure during separate meetings with the parties to the procedure.
25 July 2024	The first joint meeting of the parties to the procedure was held.
25 July 2024	OECD NCP accepted the case for further consideration.
10 September 2024	OECD NCP submitted the draft Initial Assessment on the case to the parties to the procedure.
10 October 2024	The contents of the Initial Assessment on the case were agreed with the parties to the procedure.



11 October 2024	The notice was posted on the OECD NCP website that the case had been accepted for further consideration and that the text of the Initial Assessment on this case would not be disclosed to the public.
13 November 2024	The first joint meeting of the parties to the procedure was held as part of the good offices.
03 December 2024	OECD NCP communicated the expectations of the Notifier to the Company.
27 December 2024	OECD NPC forwarded the response of the Company to the Notifier regarding the expectations of the Notifier.
16 January 2025	The Notifier communicated its position on the proposal of the Company of 27 December 2025 to the OECD NCP.
28 January 2025	At the initiative of the OECD NCP, a separate meeting was held between the OECD NCP and the Notifier.
14 February 2025	The second good offices joint meeting of the parties to the procedure took place in the presence of the OECD NCP.
28 February 2025	The Company submitted the proposed wording of the declaration that the Company was ready to make to the Notifier to the OECD NCP in pursuit of reaching a consensus.
17 March 2025	The Notifier submitted its comments on the proposals received from the Company.
02 April 2025	The Company presented its position on the comments of the Notifier to the OECD NCP.
02 April 2025	OECD NPC forwarded the explanations of the Company to the Notifier regarding the expectations of the Notifier.
17 April 2025	The Notifier informed the OECD NCP of the lack of possibility to accept the explanations and the Company's proposal by the Notifier.
14 May 2025	The Notifier informed the OECD NPC that they saw no possibility of reaching an agreement with the Company.
14 May 2025	OECD NCP informed the Company that it had received a final response from the Notifier, confirming that the Notifier had rejected the proposals presented by the Company and did not see a possibility of reaching an agreement.
23 July 2025	OECD NCP submitted the draft Final Statement to the parties to the procedure for agreement.
30 September 2025	OECD NCP forwarded the final version of the Final Statement to the parties to the procedure.
15 October 2025	OECD NCP published the Final Statement.