



Ministry of Development
Funds and Regional Policy

Working Group
for Social Responsibility
of Universities

Due diligence

and Responsible Business
Conduct from the Perspective
of Large Enterprises in Poland
(abridged version of the study)



OECD GUIDELINES
FOR MULTINATIONAL ENTERPRISES
ON RESPONSIBLE BUSINESS CONDUCT

POLISH
OECD NATIONAL CONTACT POINT
FOR RESPONSIBLE BUSINESS CONDUCT

Due Diligence and Responsible Business Conduct from the Perspective of Large Enterprises in Poland

Analysis of the results of a survey of enterprises in Poland
carried out in November 2025 on due diligence
in responsible business conduct

This study was developed as part of a project run by the Polish National Contact Point for Responsible Business Conduct and the Working Group for Social Responsibility of Universities (operating pursuant to the Order of the Minister for Development Funds and Regional Policy of 20 August 2025 on the establishment of a Working Group for Social Responsibility of Universities, Official Journal of the Minister for Development Funds and Regional Policy, 2025, item 27)

A project funded from the budget of the Ministry of Development Funds and Regional Policy of Poland

An analysis carried out under the supervision of

Jacqueline Kacprzak, Ph.D., Ministry of Development Funds and Regional Policy of Poland, Polish OECD NCP for RBC

by members of the Working Group for Social Responsibility of Universities:

Anna Adamus-Matuszyńska, Ph.D., Professor at University of Economics in Katowice

Dagna Dejna Ph.D., Nicolaus Copernicus University in Toruń

Beata Detyna, Ph.D., Professor at Angelus Silesius Academy of Applied Sciences

Dr hab. Bogna Janik, Professor at WSB Merito University in Poznań

Ewa Jastrzębska, Ph.D., Warsaw School of Economics

Inna Khovrak, D.Sc., Senior Researcher, NIFU Nordic Institute for Studies in Innovation, Research and Education, Oslo

Barbara Kryk, Ph.D., Professor at University of Szczecin

Agata Lulewicz-Sas, Ph.D., Professor at Warsaw School of Economics

Katarzyna Osiecka-Brzeska Ph.D., University of Gdańsk

Barbara Pawłowska, Ph.D., Professor at University of Gdańsk

Agata Rudnicka-Reichel, Ph.D., University of Łódź

Ewa Różańska, Ph.D., Poznań University of Economics and Business

Izabela Schiffauer, Ph.D., Adam Mickiewicz University in Poznań

Katarzyna Witkowska, Civitas University

Małgorzata Kłoś, Ministry of Development Funds and Regional Policy, OECD NCP for RBC

The graphics in this publication were created using AI tools.

Warsaw, October 2026

Publishing entity: Ministry of Development Funds and Regional Policy
ISBN: 978-83-7610-761-5

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In response to the challenges associated with corporate responsibility for promoting sustainable development, an international system of responsible business conduct standards has evolved over the years. It is based on **the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines)**, which are the oldest and most comprehensive international standard for responsible business conduct. The OECD Guidelines were first adopted in 1976 and were last updated in 2023. The second key standard, which establishes due diligence as a process, is the **UN Guiding Principles on Business and Human Rights (UN Guiding Principles)** adopted in 2011.

As an OECD member country, Poland is one of the countries implementing the OECD Guidelines. In 2026, 52 countries adhered to the OECD Guidelines (all OECD member countries and 14 non-OECD countries that implement the OECD Guidelines). It should be emphasised that both the UN Guiding Principles and the OECD Guidelines consistently treat due diligence not as a one-off audit, but as a continuous, risk-based process for identifying, preventing and mitigating the actual and potential adverse impacts of enterprise activities on people, the environment and society, which should be carried out in relation to the enterprise's own activities as well as its value chain and business relationships.

In addition to the OECD and UN documents mentioned above, there are a number of other standards, requirements and regulations governing business activities. In recent years, corporate responsibility standards have undergone a profound transformation: from instruments based on voluntary corporate commitments, they have become the benchmark for binding legal regulations. Countries such as France, Germany, the Netherlands and Norway have already adopted national legislation on **due diligence** in supply chains, whilst the European Union has introduced a Corporate Sustainability Due Diligence Directive (CSDDD). Furthermore, other EU regulations introducing sustainability reporting obligations – such as the Sustainable Finance Disclosure Regulation (SFDR), the EU taxonomy, whistle-blower protection rules and others – now form a multi-layered regulatory environment within which large enterprises in Poland operate.

In this context, it has become essential to carry out an assessment to determine whether, and to what extent, enterprises operating in Poland are prepared for their new due diligence obligations and, more broadly, for obligations under the responsible business conduct standards. What barriers do they identify in the effective implementation of these standards? What support do they expect from public institutions and the wider socio-economic environment? In the view of the

Polish National Contact Point for Responsible Business Conduct (OECD NCP), both Polish and international literature provide very general answers to the above questions. The OECD NCP, drawing on its activities in Poland over the past ten years, was able to assess the level of awareness amongst Polish enterprises regarding responsible business conduct standards, primarily on the basis of the specific instances it had handled. However, given their small number during the period under review, the scope for drawing broader conclusions regarding the level of awareness amongst enterprises was significantly limited.

Consequently, on the initiative of the OECD NCP, a methodology for surveying large enterprises in Poland regarding their awareness of responsible business conduct standards and due diligence was developed in collaboration with **the Working Group for Social Responsibility of Universities**, which acts as an advisory body to the Minister for Development Funds and Regional Policy. The research tool developed formed the basis for **a survey carried out in November 2025** on a randomly selected, representative sample of **302 large enterprises** operating in Poland, each employing at least 250 staff and operating in nine sectors of particular significance from the perspective of environmental, social and labour risks.

The aim of the survey was to determine the level of awareness, understanding and implementation of the standards of responsible business conduct (RBC), including due

diligence process, amongst large enterprises operating in Poland. The survey addressed the lack of comparable, publicly available results of surveys conducted among enterprises relating to RBC and due diligence.

An analysis of the survey results **revealed a disconnect between knowledge and practice** – on the one hand, 94% of enterprises consider knowledge of the responsible business conduct standards to be important for running their operations. On the other hand, the survey showed that knowledge of RBC is often patchy. Enterprises' self-reported knowledge of the RBC standards do not translate into specific market behaviour or the formalisation of due diligence processes. Due diligence is still often viewed as a series of individual actions rather than a comprehensive process for managing risks and impacts across the entire value chain. Identification of the predominant type of implementation gap (competence-related, information-related within value chains, or monitoring and communication-related) may serve as the main point of reference when designing measures to support the implementation of RBC in Polish enterprises.

One of the conclusions drawn from the analysis of the survey results is that **the size of an enterprise does matter**. Very large enterprises (1,000+ employees) are more likely to incorporate RBC requirements into their procurement policies (approx. 76%), apply codes of conduct for suppliers (approx. 64%) and include formal contractual provisions (approx. 74%), and are also more likely to make

use of external training (approx. 74%) and consultancy support (approx. 72%, compared with approx. 43% in smaller entities).

The internationalisation of business operations may be a driving factor behind the implementation of RBC principles, as it has been found that around 85% of enterprises indicate that operating in foreign markets influences their adoption of RBC measures; as internationalisation increases, the nature of the barriers shifts from information-related issues to operational ones. **The lack of interest on the part of customers or business partners** was most frequently cited as the main external barrier to the implementation of RBC standards (67% overall, rising to 77% amongst entities belonging to international corporate groups). Furthermore, as many as **44% of enterprises surveyed reported uncertainty about how due diligence should be interpreted**, whilst 11% had never come across the term; between 14 and 24% of respondents indicated a lack of knowledge, depending on the stage of the process.

Based on an analysis of the survey results, recommendations were drawn up for three target groups, corresponding to the three types of implementation gaps identified:



1. The recommendations for enterprises

Relate to strengthening operational aspects (governance, responsibilities, internal procedures) and the systematic integration of due diligence into the enterprise's policies and operational processes. The recommendations emphasised, amongst other things, the importance of reviewing enterprises' existing policies, drawing up internal guidelines incorporating RBC standards, clarifying relevant contractual clauses, taking appropriate remedial action and engaging in genuine dialogue with stakeholders.



2. The recommendations for government administration and public institutions

Relate to the need to harmonise regulatory requirements (including the CSRD and CSDDD), to draw up sector-specific implementation guides and an official terminology guide, and to strengthen the role of the OECD

NCP as an active adviser and coordinator (webinars, sector-specific training). Attention was also drawn to the need to consider a separate support budget allocated through a competitive process, and to establish an institution with systemic responsibility for overseeing human rights issues.



3. Recommendations for business support organisations

Highlight the need to establish sector-specific platforms for the exchange of good practices (a need expressed by 32% of enterprises) and to act as an intermediary between regulators and the business community (a form of support considered important by 47% of respondents).

Furthermore, an analysis of the survey results by sector revealed significant differences between sectors in terms of awareness and implementation of RBC standards. The lowest level of progress in implementing RBC standards was noted in the construction, ICT, and hospitality and catering sectors (for example, in the latter, only 40% are familiar with the OECD Guidelines and the UN Guiding Principles, whilst 50% have never heard of the OECD NCP); the financial sector performs best relative to the other sectors, although here too the operationalisation of RBC standards remains

the main challenge. For this reason, separate **recommendations** have been drawn up, **tailored to the specific characteristics of the nine sectors under review**.

In the opinion of the authors of this study, the survey of enterprises in Poland, carried out in November 2025, is of particular academic and practical value. It does not duplicate the predominant type of material available in the resources of the OECD National Contact Points for Responsible Business Conduct. An analysis of the results of the Polish survey supplements these resources with an element that features much less frequently in the publicly available OECD NCP documentation, namely a quantitative assessment of enterprises based on questions regarding their awareness of responsible business conduct standards, the extent to which these are implemented, and their understanding of the concept of due diligence.

The data obtained from the survey in question should serve not only to describe the current situation, but above all to provide a basis for designing effective measures to support enterprises, identifying areas requiring priority support, and building a national ecosystem conducive to the practical implementation of due diligence in responsible business conduct.

1

International standards for responsible business conduct and due diligence



‘Corporate social responsibility’, ‘responsible business’ and ‘responsible business conduct’, as well as the corresponding abbreviations ‘CSR’ and ‘RBC’, are often used interchangeably, although their meanings do not overlap. The term ‘CSR’, which stands for ‘corporate social responsibility’, is a concept historically associated with enterprises’ voluntary involvement in social initiatives that go beyond legal requirements. According to the European Commission’s 2011 definition, ‘corporate social responsibility is the responsibility of enterprises for their impact on society’. This impact can be multidimensional and may extend beyond corporate concern for the natural environment, employees, and working conditions. The concept of CSR emphasises that enterprises can have both a positive and an adverse impact on the world around them.

The English term **‘responsible business conduct’ (RBC)**, on the other hand, was introduced by the OECD as the standard terminology in the field of responsible business. The RBC approach to conducting business emphasises corporate responsibility, including within its supply chains and in its relationships with business partners, subcontractors and suppliers. An important element of RBC is the due diligence process, which is based on risk analysis. It is precisely in order to prevent, mitigate or reduce the adverse impacts of their operations that enterprises should implement appropriate due diligence procedures in their production processes and throughout the supply chain, and be guided by relevant values.

Both concepts – CSR and RBC – are set within the broader context of sustainable development, as defined in the classic 1987 definition contained in the report of the World Commission on Environment and Development entitled ‘Our Common Future’ (commonly known as the ‘Brundtland Report’, named after the Commission’s Chair, Gro Harlem Brundtland). In the foreword to the report, the Chair emphasised that „we live in an era in the history of nations when there is greater need than ever for coordinated political action and responsibility.”

Almost 40 years on, these words have lost none of their significance.

The report itself identified the main challenges facing humanity, and the proposed definition of sustainable development stated that it is development that seeks to meet the needs and aspirations of the present without compromising the ability to meet those of the future. This approach to sustainable development encompassed two key concepts: the concept of ‘needs’ – in particular the essential needs of the world’s poor, to which overriding priority should be given – and the idea of limitations imposed by the state of technology and social organisation on the environment’s ability to meet present and future needs.

From the contemporary perspective of responsible business conduct, it can be said that **sustainable development sets the goal and direction for action, whilst RBC standards serve as instruments and tools to support enterprises in their efforts to achieve sustainable development.** The remainder of this section will outline the fundamental responsible business conduct standards and the concept of due diligence.

1.1.

OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

The history of responsible business conduct standards began on 21 June 1976, when the Declaration on International Investment and Multinational Enterprises was adopted at a meeting of the OECD Council at ministerial level. The OECD Guidelines for Multinational Enterprises, currently the longest-standing international standard for responsible business conduct, were an integral part of the Declaration.

The OECD Guidelines have been updated on several occasions. The 2000 update contained explicit references to the concept of sustaina-

ble development. For example, in Chapter II, ‘General Principles’, it is emphasised that **‘enterprises should contribute to economic, social and environmental progress with a view to achieving sustainable development’**. This statement remains valid to this day and has not been amended in the text of the OECD Guidelines in subsequent updates. In 2011, a separate chapter on human rights was introduced into the OECD Guidelines, fully in line with the UN Guiding Principles on Business and Human Rights adopted in the same year; the scope of the OECD Guidelines was exten-

ded to cover the supply chain and business relationships; and the term **'due diligence', understood as a risk-based process**, was introduced.

The OECD Guidelines were last updated on 8 June 2023, in response to changes to EU regulations and the pressing social, environmental and technological priorities of the past decade. Accordingly, the **OECD Guidelines take into account issues such as climate change and biodiversity, digital technologies and artificial intelligence, business integrity, and due diligence in supply chains.**

As already mentioned, according to the OECD Guidelines, responsible business conduct means that enterprises should comply with applicable laws and international standards in order to contribute to economic, environmental and social progress with a view to achieving sustainable development, and to take measures to prevent or mitigate the adverse impacts of their activities.

The OECD Guidelines cover all key areas of corporate responsibility: **human rights, employees' rights, the environment, bribery and other forms of corruption, consumer interests, disclosure of information, science and technology, competition and taxation.**



As stated in Chapter II of the OECD Guidelines, 'General Principles', a precise definition of multinational enterprises is not required for the purposes of the OECD Guidelines. In order to determine whether a given enterprise is a multinational enterprise, factors such as the international nature of its structure or activities, its commercial form, its purpose or the nature of its operations are taken into account. The recommendations set out in the OECD Guidelines apply to all the entities within the multinational enterprise (parent companies and/or local entities). According to the actual distribution of responsibilities among them, the different entities are expected to co-operate and to assist one another to facilitate observance of the OECD Guidelines.

The implementation of the OECD Guidelines is overseen by the OECD National Contact Points for Responsible Business Conduct (OECD NCPs), established in 52 countries (these are: 38 OECD member countries, including Poland, and 14 non-OECD countries that are imple-

menting the OECD Guidelines). The tasks of the OECD NCP include, amongst other things, promoting the OECD Guidelines and other standards developed by the OECD in relation to RBC, as well as providing a non-judicial grievance mechanism for addressing issues arising from alleged non-observance of the Guidelines.

Through such initiatives, the OECD NCP aims to strengthen RBC standards, whilst recognising that responsible enterprises contribute to economic, environmental and social development, ensure respect for human rights and the natural environment, engage in dialogue with stakeholders, and communicate transparently about their activities. In total, OECD NCPs have so far considered more than 600

such cases worldwide. It should be emphasised that final assessments in OECD NCP proceedings do not constitute a court judgement; however, depending on the procedure adopted by the relevant OECD NCP, in certain situations the OECD NCP may determine whether a particular enterprise has indeed breached the OECD Guidelines or may issue recommendations to the enterprise with a view to preventing similar breaches in the future. Proceedings before the OECD NCP are based on the so-called ‘good offices’ – that is, discussions conducted by the parties to the proceedings with the support of the OECD NCP, with a view to finding a solution that is most satisfactory to both parties.

1.2.

UN Guiding Principles on Business and Human Rights

In June 2011, the UN Human Rights Council unanimously endorsed the UN Guiding Principles on Business and Human Rights (the UN Guiding Principles), developed by the UN Secretary-General’s Special Representative, Prof. John Ruggie and widely consulted with the business community and other civil society groups.



The adoption of the UN Guiding Principles by the Human Rights Council was of exceptional significance, as no previous normative instrument concerning business and human rights had received the unanimous support of UN Member States. The UN Guiding Principles were the first global standard for preventing the risk of adverse impacts on human rights arising from business activities, and set out possible measures to mitigate such impacts and remedy human rights violations for the victims resulting from business activities. The UN Guiding Principles consist of 31 recommendations, which have been divided into three groups (pillars): ‘Protect, Respect and Remedy’.

The first ten guiding principles are addressed to states, which have a duty to protect human rights against abuses by third parties, including business enterprises. This requires appropriate steps to be taken to prevent such abuses, including, amongst other things, the introduction and implementation of appropriate policies, regulations and law enforcement measures.

Although states are not responsible for human rights abuses by enterprises, they may nevertheless breach their international human rights law obligations; and, in accordance with the UN Guiding Principles, such abuse can be attributed to states if they fail to take appropriate steps (e.g. in the form of regulations) to prevent abuses by private entities. In accordance with the UN Guiding Principles, public authorities should also set out clearly the expectation that all business enterprises domiciled in, or operating within a given country are required to respect human rights. Furthermore, it is

also the role of the public administration to ensure coherence in promoting human rights in business activities, so that this issue is reflected in the actions and decisions of governmental departments, agencies and other State-based institutions.

A further 14 recommendations in the UN Guiding Principles are addressed directly to business enterprises. They explain that enterprises have a responsibility to respect human rights in the course of their business activities. In practice, this means avoiding infringements of other people’s rights and taking action in the event of adverse human rights impacts with which the enterprise in question may be involved.

The responsibility of business enterprises to respect human rights refers to internationally recognised human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organisation’s Declaration on Fundamental Principles and Rights at Work. Business enterprises can have an impact on all human rights – both civil and political rights, and economic, social and cultural rights – which have been enshrined in international human rights law. The UN Guiding Principles highlight the fact that enterprises may contribute to adverse human rights impacts as a result of their own activities or through their business relationships. UN Guiding Principle No. 19 explains in detail how business enterprises should respond to such situations.

In previous recommendations (from UN Guiding Principle No. 15 to No. 18), the UN Guiding Principles set out what the human rights due diligence process entails and why business enterprises should carry out such a process. One interesting recommendation concerns communicating the measures that enterprises take to respect human rights, as set out in UN Guiding Principle No. 21. Human rights reporting should cover topics and indicators concerning how enterprises identify and address adverse impacts on human rights. Independent verification of such reports can strengthen their credibility, and sector-specific indicators can provide additional helpful details.

Both states and business enterprises should ensure that victims of abuses have access to effective remedies, both judicial and extra-judicial. Remedies may include apologies, restitution, rehabilitation, financial or non-financial compensation and criminal or administrative sanctions, such as fines. Remedy mechanisms may form part of the judicial system or be situated outside it. Examples set out in the UN Guiding Principles include the courts (for both criminal and civil actions), labour tribunals, national human rights institutions, OECD National Contact Points on Responsible Business Conduct, or other channels for lodging complaints with government bodies.

The UN Guiding Principles do not create new obligations under international law, but rather elaborate on the implications of the international human rights treaties ratified by States and integrate them into a coherent framework, including in relation to the activities of

business enterprises. It is also worth bearing in mind that it was through the UN Guiding Principles that the concept of **human rights due diligence** – understood as an ongoing risk management process rather than a one-off audit – was brought into widespread use. The UN Guiding Principles are reflected in the OECD Guidelines, which, following updates in 2011 and 2023, make explicit reference to them.

2

Aim of the survey and research questions



The aim of the survey was to determine the level of awareness, understanding and implementation of RBC principles amongst large enterprises operating in Poland. Particular attention was paid to understanding and application of due diligence as a key element of responsible business conduct standards.

The survey also aimed to identify the barriers and challenges associated with the implementation of RBC standards, as well as to determine the factors supporting their implementation and the sources of knowledge for enterprises in this area. The scope of the analysis was defined by six research issues (questions):

1. To what extent are enterprises in Poland familiar with the responsible business conduct standards?
2. To what extent do enterprises in Poland implement responsible business conduct standards?

3. Do enterprises in Poland understand the due diligence process set out in the responsible business conduct standards?
4. What problems and external barriers do enterprises in Poland identify when it comes to implementing responsible business conduct standards, in particular due diligence processes?
5. What measures and which institutions support enterprises in Poland in implementing responsible business conduct standards, in particular due diligence processes?
6. What factors influence the level of awareness amongst enterprises in Poland regarding responsible business practices and the implementation of responsible business conduct standards?

2.1. Population and selection of the research sample

The survey focused on large enterprises operating in Poland, as they are particularly expected to be familiar with responsible business con-

duct standards and implement them in practice. These expectations stem, on the one hand, from the scale of these enterprises' operations

and their impact, as well as the nature of their activities in specific sectors – in which business activities may pose a higher risk of adverse environmental and social impacts – and, on the other hand, these expectations are linked to the commercial and legal interests of the enterprises themselves. Increasingly, enterprises – regardless of their size or sector – are faced with the need to meet the expectations of investors and business partners who seek to minimise adverse impacts across their investment portfolios and supply chains. Furthermore, large enterprises are directly subject to the legal obligations arising from regulations in the field of sustainable development.

For the above reasons, the survey focused on large enterprises operating amongst others in sectors identified by the OECD as being relatively more vulnerable to the adverse impacts of business activities and for which, consequently, separate guidelines on responsible business conduct have been drawn up. In addition, due consideration has also been given to other sectors, given their importance within the Polish economy and the risks identified, particularly with regard to social, labour and human rights issues in business.

The survey population consisted of enterprises operating in Poland that met both of the following conditions (hereinafter referred to as the ‘defined group of enterprises’):



250+ staff

enterprises employing at least 250 staff;



enterprises operating in nine sectors: agricultural, garment and footwear, extractive, construction, information and communications technology, chemical pharmaceutical and cosmetics, transport, logistics and infrastructure, hospitality and catering, and financial.

The sectors were defined by assigning the relevant divisions, groups and subclasses in accordance with the Polish Classification of Activities (PKD), in line with the nature of the activities carried out within each sector. The sample was selected on the basis of a database from Statistics Poland (GUS) (National Official Register of Business Entities ,REGON', 2025), containing enterprises that met the specified criteria. On the basis of these data, it was estimated that the survey population comprised 1,406 enterprises (total number of large enterprises in Poland, employing 250 or more people, stood at 4,188 in the fourth quarter of 2025).

The minimum sample size required to ensure that reliable conclusions could be drawn for the defined group of enterprises was determined

on the basis of a 95% confidence level and a maximum margin of error of 5%. **The minimum sample size was 302 enterprises. The sample was allocated in proportion to the share of each sector in the population.** The sample was selected using proportional stratified sampling, with the stratum being the sector in which the enterprise operated. The selection of enterprises for the survey was based on registration data, in particular the classification of entities into PKD sections, which enabled the intended sectoral structure of the sample to be achieved. The number of interviews in each sector was monitored, and the respondent recruitment process was adjusted on an ongoing basis throughout the survey. As a result, the sample structure was obtained in accordance with the survey's objectives.

TABLE 1. POPULATION AND MINIMUM SAMPLE SIZE BY SECTOR, BASED ON THE NUMBER OF ENTERPRISES IN THE SURVEYED POPULATION (BASED ON DATA FROM STATISTICS POLAND (GUS) AND NATIONAL OFFICIAL REGISTER OF BUSINESS ENTITIES ,REGON', 2025)

Sector	Number of enterprises in the survey population	Minimum required number of enterprises in the sample = sample size achieved in the survey	Percentage in the sample
Agricultural	327	70	23%
Extractive	239	51	17%
Transport, logistics and infrastructure	215	46	15%
Construction	161	35	12%
Chemical, pharmaceutical and cosmetics	123	26	9%
Garment and footwear	113	24	8%

Sector	Number of enterprises in the survey population	Minimum required number of enterprises in the sample = sample size achieved in the survey	Percentage in the sample
Financial	101	22	7%
Information and communication technologies	82	18	6%
Hospitality and catering	45	10	3%
TOTAL	1406	302	100%

The resulting sample structure reflected the distribution of enterprises within the total study population (without a breakdown by voivodships) and the sector-specific characteristics of large enterprises operating in Poland. Consequently, the survey results made it possi-

ble to draw reliable conclusions regarding the population of large enterprises in the sectors analysed, both at national level and at sectoral level.

2.2.

Research method and selection of respondents



The choice of research method and the method of recruiting respondents were determined by the aim of the survey. The survey was quantitative in nature. A team of members from the Working Group for Social Responsibility of Universities drew up a questionnaire comprising 26 questions, each corresponding to a specific research question, which was subsequently adapted by the research company for use in computer-assisted telephone interviewing (CATI).

This technique enabled standardised interviews with respondents using an electronic questionnaire, as well as ongoing monitoring of the quality, consistency and completeness of the data.

The choice of the CATI method was also dictated by the nature of the survey's target group – the survey's terms of reference specified that the unit of analysis was the enterprise, and the respondent was a person who, in practice, deals with issues relating to responsible business conduct or related areas. It was assumed that reliable estimates of the level of knowledge within enterprises could only be obtained from a carefully selected group of respondents.

Once contact had been established, the interviewer asked to be put through to the person

responsible for ESG, CSR or sustainable development matters, or to someone in compliance, risk management, stakeholder relations, PR or HR departments or in executive management. One interview was conducted at each enterprise. The vast majority of respondents stated that, as part of their duties, they frequently deal with issues relating to responsible business conduct (75%), whilst the remainder indicated that they were involved in areas related to RBC on an occasional or ad hoc basis (25%). The interviewees were from the enterprise's departments listed in Table 2.

The methodology adopted ensured that the interviews were highly relevant to the research questions posed.

TABLE 2. THE ENTERPRISE DEPARTMENTS FROM WHICH THE RESPONDENTS IN THE SURVEY CAME

Enterprise department	Number of enterprises	Percentage (%)
Risk Management Department	72	24%
Compliance Department	72	24%
Investor Relations Department	40	13%
Procurement Department	33	11%
PR Department	30	10%
Executive Board Office	27	9%
ESG Department	19	6%
Other	9	3%

Data analysis and limitations of the survey

The data collected were subjected to quantitative analysis using statistical tools, comprising primarily descriptive statistics and comparative analyses broken down by sector of activity and selected characteristics of the enterprises. The results were presented as percentage distributions of the responses. The analysis was exploratory in nature and focused on identifying variations and prevailing trends.

When interpreting the results of the survey, its limitations should be taken into account. Firstly, the survey is based on respondents' statements, which may entail a risk of errors arising from subjective assessment or social desirability bias. Secondly, one interview was conducted at each enterprise, which means that the information obtained reflects the perspective of a single individual representing the

enterprise. Thirdly, the sample was selected using a stratified method that took account of sectoral structure, but was not designed to be representative at the voivodship level, which limited the scope for conducting detailed regional analyses. Furthermore, given that register data were used for sample selection and that some variables are self-reported (e.g. sector classification according to the Polish Classification of Activities (PKD)), classification discrepancies may have arisen in individual cases. It is important to bear these limitations in mind in order to interpret the results and the scope of the conclusions drawn correctly.

3

Conclusions and Recommendations

Based on an in-depth analysis of the results and the implementation gaps identified, recommendations have been formulated which may serve to improve understanding of the theoretical principles and their practical implementation. As indicated in sub-section 2.3, distinguishing the type of predominant implementation gap is of crucial importance in terms of the usefulness of this study, both for public administration and for enterprises.

If the main issue is the low level of operationalisation of RBC standards and due diligence, practical guidance, training and sector-specific tools appear to be needed. If the main issue concerns information and the value cha-

in, traceability systems and the clarification of requirements for suppliers appear to be the priority. If, however, the weakest links are the monitoring of the effectiveness of due diligence processes, communication with stakeholders and remedial measures, then more effective grievance mechanisms are needed. The interpretative framework established in section 1 enabled the survey findings to be interpreted not as a collection of disparate statements by enterprises, but as a reflection of the measures taken by enterprises to implement RBC standards and due diligence, as well as the gaps identified in this regard.

The three types of implementation gaps are intertwined in the recommendations set out below for the various target groups:



the recommendations for enterprises focus primarily on the operational aspect (governance, competences and internal procedures),



the recommendations for government administration and public institutions address both the need for regulatory and information harmonisation across value chains and the need to strengthen the advisory and monitoring role of the OECD NCP,



the recommendations for business support organisations focus primarily on the aspects of access to information and the value chain (sector-specific information exchange platforms) and, to some extent, on the aspects of support and advice.

3.1.

Recommendations for enterprises



step, it is difficult to talk about implementing due diligence effectively, let alone about reliable reporting on the measures taken by an enterprise in the areas of sustainable development and due diligence.

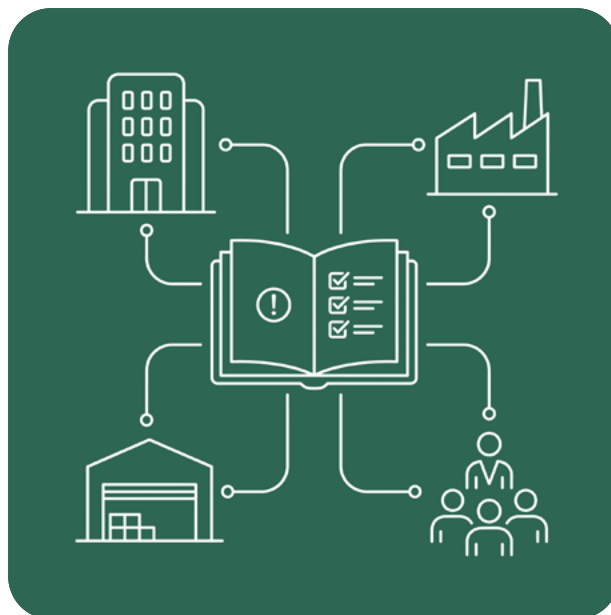
It is important for enterprises to review their existing policies, in particular their procurement, investment, human resources, human rights and environmental policies, as well as their due diligence policies. These policies should reflect RBC standards and the various stages of the due diligence process.

The starting point for the effective implementation of due diligence should not be a single action taken by an enterprise, nor a single document or policy. The first step in implementing due diligence is to incorporate RBC standards into the enterprise's various policies and documents, such as internal procedures, as well as into its management systems. Without this

It is worth clearly setting out how the due diligence policy relates to other policies of the enterprise. The due diligence policy remains a relatively new requirement for enterprises under the CSDD Directive, and few enterprises in Poland have implemented it.

A due diligence policy should therefore take into account and integrate other policies of the enterprise, including its human rights and environmental policies, providing them with a common procedural framework derived from the various stages of the due diligence process.

Furthermore, the incorporation of RBC standards into the enterprise's policies and risk management systems should not be regarded as good practice, but rather as compliance with the requirements set out in the OECD Guidelines, the UN Guiding Principles and the CSDD Directive (in the case of enterprises falling within the scope of the CSDDD). The UN Guiding Principles on Business and Human Rights (Guiding Principle No. 16) specify the characteristics that such a corporate commitment should have. A human rights policy should be endorsed at the highest level of management, based on relevant expert knowledge, made publicly available and, most importantly, should be reflected in the operational practices of the entire enterprise, rather than merely in the text of the document itself. It is only on this basis that it is possible to formalise expectations of business partners, suppliers and contractors through appropriate contractual clauses, and to provide consistent support to these entities in implementing RBC standards, including clearly communicating expectations, conducting regular reviews, taking preventive measures to ensure respect for human rights, and implementing remedial action.



The analysis of the survey results for enterprises in Poland, presented in section 3, reveals, amongst other things, a clear **need to strengthen the area of information gathered by enterprises within the value chain**. This is evidenced both by the relatively low proportion of enterprises that have implemented a responsible supply chain policy (around 47%) and by the fact that, compared to all other areas of RBC, the proportion of entities disclosing information about their own operations is the lowest (around 12%), as well as the fact that a total of **98% of respondents identified cooperation within the supply chain as a significant or very significant challenge in implementing due diligence**.

This barrier is particularly pronounced amongst enterprises that do not operate abroad, 60% of which indicated a lack of access to data on business partners as a significant implementation challenge, as well as in the transport and logistics sector, where as many as 69% of respondents indicated a lack of

access to information from suppliers. This therefore requires educational initiatives to be undertaken by enterprises, their suppliers and other business partners in the value chain. Merely being familiar with RBC standards and being aware of the social and environmental risks associated with business operations is not enough. Operationalisation tools are also needed to enable the identification and assessment of actual or potential adverse impacts of enterprises' activities within the value chain. When considering education, it is important to take into account both those in top management positions within enterprises – who have a direct influence on how sustainability issues are managed – and the departments responsible for supplier selection, procurement and compliance. A multi-faceted training programme for individual departments on RBC and due diligence can help ensure consistency of knowledge across the entire enterprise and enable faster decision-making at various operational levels.

In this context, it is worth considering **drawing up internal guidelines that integrate RBC principles** – in particular the stages of the due diligence process – with specific organisational processes and the scope of responsibilities for individual roles. The HR, procurement, logistics and compliance departments play a key role in translating theoretical principles into procedures, policies and practices that enable the enterprise to meet the requirements of responsible business conduct standards, regulators and stakeholders.

A key operational aspect of corporate due diligence is **a risk-based approach, which requires prioritising actions based on the scale, scope and nature of the potential adverse impact on people and the environment**. This process must be dynamic and ongoing, which means regularly identifying and assessing risks not only within one's own operations, but throughout the entire value chain, both upstream and downstream. In the financial sector, this requires, in particular, improved documentation of due diligence in relation to customers and portfolio companies, not just the company's own operations.

RBC risk management practices must include effective preventive and corrective measures. In accordance with the recommendations of the OECD Guidelines, enterprises should use their leverage to influence business partners, for example through contractual clauses, advisory support or training, whilst treating the termination of cooperation with a business partner as a last resort, to be used only when other means of mitigating adverse impacts have failed.

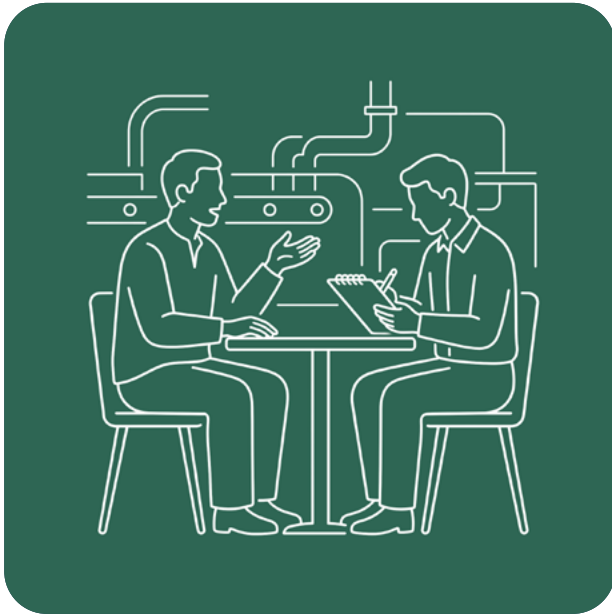
Both the commentary to the OECD Guidelines (Chapter IV on human rights), and the UN Guiding Principles on Business and Human Rights (Guiding Principle No. 19) specify that a decision to terminate a business relationship should, in each case, take into account the severity of the adverse impact, the significance of the relationship in question to the enterprise, and an assessment of whether the termination of the relationship itself would exacerbate the adverse consequences for

those affected by the abuse. An analysis of the survey results indicates **a need to clarify the contractual clauses** relating to the obligation to carry out periodic risk assessments in the areas of human rights and environmental protection. These clauses should ensure that enterprises are able to obtain information on practices within the supply chain and oblige business partners to provide the data necessary for reporting on RBC activities. Working conditions and employees' rights, measures to protect the environment and combat climate change, respect for human rights, and the fight against corruption and bribery are of particular importance.

Regularly gathering information on risks in the supply chain enables the development of tools and measures to mitigate potential adverse impacts. **It is therefore essential to define remedial measures** in the form of procedures to be followed in the event of damage affecting both the company itself and its business partners. Having remedial plans in place and being prepared to take responsibility for damage resulting from the company's activities, particularly in the event of a breach of employees' rights, should be a standard feature of contracts with business partners, as should accountability for failure to act or for obstructing access to information. The obligation to ensure or cooperate in remedial measures stems directly from the UN Guiding Principles (Guiding Principle No. 22) and constitutes one of the six elements of the due diligence process set out in the OECD Guidelines (Chapter II, 'General Policies'). It is worth bearing in mind that liability for hu-

man rights infringements arising from UN and OECD standards is of a different nature to the administrative and civil liability provided for in the CSDD Directive. However, both levels of accountability are crucial to the effectiveness of holding enterprises to account for the due diligence processes they implement.

Enterprises' management of RBC risks should also include **establishing or participating in grievance mechanisms** that are accessible to external parties and meet the criteria for effectiveness, such as legitimacy, accessibility and transparency (in accordance with the criteria for the effectiveness of out-of-court complaint mechanisms set out in Guiding Principle No. 31 of the UN Guiding Principles). Rather than relying solely on internal whistleblowing channels (which are mainly available only to employees), enterprises should establish channels that enable the reporting of breaches throughout the value chain.



An essential element of RBC, which is unfortunately all too often overlooked in Polish business practice, is **genuine dialogue with stakeholders**, particularly those directly affected by the company's operations, such as employees in the supply chain or local communities. The views of those at risk of having their rights infringed, or of being otherwise affected by the enterprise's activities, are crucial to accurately assessing the severity of the adverse impacts of business activities and to designing effective solutions. However, this is an area that enterprises have clearly failed to address adequately.

The final element of effective RBC management within an enterprise is transparency and the monitoring of the results of RBC activities. The integration of due diligence into the management system also entails a need to communicate the efforts and actions undertaken by enterprises, as well as to provide information on the scale of any adverse effects identified. The most advanced enterprises report the number of such incidents

on their websites, thereby ensuring transparency in their operations. Human rights remain a highly sensitive issue. Enterprises are assessed both on their compliance with human rights and on how they respond to issues that arise in this area. It is worth bearing in mind that the due diligence process requires continuity, which means maintaining constant contact with particularly vulnerable groups as part of monitoring and adjusting activities (grievance mechanisms, participatory methods), as well as communication in the broadest sense with the wider community, which, on the basis of this information, can assess whether the measures taken are proportionate to the scale and scope of the identified adverse effects.

Effective business management also requires setting measurable targets – known in the business world by the acronym 'KPI' – and regularly monitoring progress, which enables the **continuous improvement of due diligence processes** and helps to build trust amongst investors and consumers. The dynamic nature of the regulatory environment also requires ongoing monitoring of legislation and a review of materials and publications issued by bodies responsible for promoting responsible business conduct, including the OECD NCP for Responsible Business Conduct and UN bodies active in the field of human rights. Linking national regulations to international guidelines provides a better understanding of the scope of tasks and responsibilities arising from business activities.

3.2.

Recommendations for government administration and public institutions



In order to effectively implement responsible business conduct standards and to enable enterprises to contribute to sustainable development, it is essential to design a coherent system of support for enterprises in this area and to ensure that public policies are consistently promote responsible business conduct standards.

Such consistency can be ensured, amongst other things, by using the available legislative tools to support the implementation of due diligence procedures by enterprises. It is worth noting, first and foremost, the need to bring public procurement legislation into line with the relevant requirements. It may also be important to take into account the principles of legal certainty and predictability, which require that the obligations incumbent on economic entities be

precisely defined and the limits of their liability clearly set out. **In the view of the enterprises surveyed, clear and unambiguous guidelines are needed from public bodies.**

It also seems necessary to develop a common framework for action, irrespective of the type of legal act relating to sustainable development or the remit of the ministries responsible for implementing a given regulation. Consistent enforcement by the competent authorities of due diligence by companies in the areas of human rights, employees' rights and environmental standards may help to accelerate the implementation of appropriate procedures, including within enterprises' value chains.

In the view of enterprises, the general due diligence guidelines could be supplemented by the public administration drawing up **sector-specific implementation guidelines** to facilitate an understanding of the specific characteristics of particular types of activity and the associated risks, taking into account the Polish economic context and the needs of small and medium-sized enterprises operating as suppliers within the value chains of entities subject to EU regulatory requirements.

Measures are also needed to strengthen co-operation between the public and private sectors, including fostering dialogue with the social partners and establishing a common fra-

mework to enable the practical application of due diligence principles. Public authorities should seek to harmonise requirements in order to avoid placing an excessive information and regulatory burden on enterprises. This applies in particular to reporting under the CSRD and CSDDD, as well as to due diligence requirements arising from other regulations, including provisions prohibiting the placing on the market and export from the EU market of products made with forced labour or products contributing to forest degradation or deforestation.

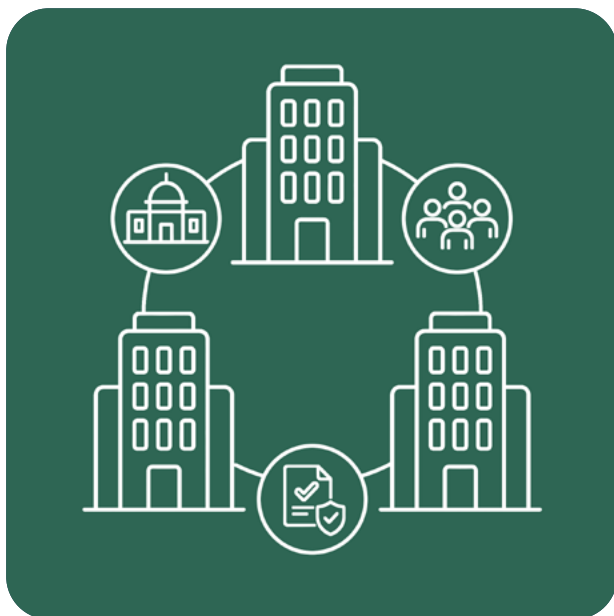
Neither enterprises nor public authorities should assume that enterprises have a proper understanding of due diligence as set out in the OECD Guidelines or the CSDD Directive. As the analysis of the survey shows, 44% of the enterprises surveyed indicated interpretative uncertainties in this regard. Given that 11% of enterprises have never come across the term ‘due diligence’, it would seem that public bodies should not focus solely on promoting the concept itself. **Educational initiatives should focus on explaining what this process means in practice and how it can be implemented step by step.** An official guide to corporate responsibility terminology, clarifying the conceptual confusion currently affecting nearly half of the enterprises surveyed (44%), would be well received by enterprises. It is also worth emphasising in various training materials that due diligence is an ongoing, multi-stage process, rather than a one-off audit. This may help to reduce the proportion of respondents who state they lack knowledge in this area (currently 14–24%, depending on the stage of the process).

A survey of enterprises in Poland also highlights the need to strengthen the role of the OECD NCP as a well-known institution, albeit one recognised mainly through its website and publications. It is worth considering the possibility of the OECD NCP taking on the role of an active adviser and coordinator, offering more interactive forms of support, such as webinars or training sessions tailored to specific sectors and target groups.

Implementing due diligence requires enterprises to invest resources, including in IT systems and advisory and legal services. It is therefore worth considering the creation of a separate support budget, operating on a competitive basis, under which enterprises could obtain targeted funding for activities relating to the implementation and integration of due diligence into their management systems.

3.3.

Recommendations for business support organisations



Of all the organisations surveyed, as many as 32% indicated that they needed examples of good practices from their own sector. Business support organisations could therefore consider setting up **sector-specific platforms for the exchange of good practices**, which could also help enterprises to address the issue of a lack of access to information from suppliers (a key challenge for 69% of enterprises in the transport and logistics sector).

Support from industry organisations was considered important by 47% of the enterprises surveyed. These organisations should act as intermediaries between regulators and the business community, helping enterprises to understand the due diligence process and the resulting obligations – which poses a par-

ticular challenge for 36–39% of enterprises in the chemical and garment and footwear sectors.

It is worth noting that, as due diligence regulations evolve, enterprises are increasingly relying on advice from their in-house lawyers, as well as from external law agencies specialising in responsible business conduct, to determine the scope of their obligations and develop the most effective strategies possible to ensure compliance with the new requirements. Lawyers must therefore be prepared to identify risks of potential breaches of human rights and environmental standards that may affect their clients' activities, to effectively prevent such risks from materialising, and, should breaches occur, to determine appropriate remedial measures. This task requires an understanding of the context in which business activities are carried out, an appropriate assessment of the situation on the ground, and the application of relevant national and international human rights and environmental standards. The specific role of lawyers and law agencies in providing due diligence advice gives rise to specific obligations on the part of the legal profession.

Another potentially interesting avenue for developing this support could be the development of separate recommendations for auditors, who play a significant role in verifying

the reliability of the information reported by enterprises in relation to due diligence. Business support organisations should also consider organising training courses specifically for procurement departments (50% of enterprises in the chemical-pharmaceutical and cosmetics sector expressed a need for such training) and compliance departments (a need indicated by 49% of enterprises in the agricultural sector), so as to build capabilities where they are most needed.

Non-governmental organisations should be regarded as key partners in the due diligence process. They possess knowledge of local conditions and the needs of the community, which both enterprises and business support organisations can draw upon, including the non-governmental sector's experience in designing and implementing due diligence mechanisms.

3.4.

Summary of sector-specific recommendations

An analysis of the survey results by sector enabled the formulation of recommendations tailored to the specific characteristics of the nine sectors surveyed. A summary of these is set out below.



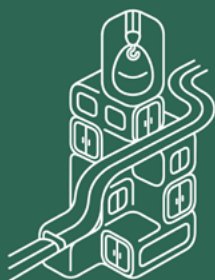
Agricultural sector

Practical risk assessment tools, standards for working with suppliers, access to information within the supply chain, and clear guidelines and good practices tailored to the sector's specific characteristics are of key importance to this sector.



Extractive sector

It is recommended that due diligence be extended from a declarative understanding of the concept to the full implementation of supplier vetting procedures, particularly in the area of human rights, as well as strengthening dialogue with local communities in the context of the rehabilitation of post-mining sites, drawing on expert knowledge in preparation for the implementation of new EU regulations, and implementing IT systems to monitor environmental indicators in real time.



Transport, logistics and infrastructure sector

The sector requires the development of practical risk assessment tools, more consistent standards for suppliers, simpler monitoring of outcomes, and a better translation of RBC requirements into day-to-day operational practice.



Chemical, pharmaceutical and cosmetics sector

The sector's development should focus on integrating labour issues more closely into RBC management systems and on developing specialised, sector-specific implementation solutions, including training for procurement departments and management, good practices and risk analysis tools.



Garment and footwear sector

A key factor in providing support would be the wider adoption of more practical and standardised implementation solutions, including tools and document templates that help enterprises translate general guidelines into specific measures.



Construction sector

The sector remains in the early stages of developing awareness and practices for managing adverse social and environmental impacts. The focus should be on enhancing knowledge and providing practical tools to support due diligence.



Financial sector

An analysis of the survey results highlights challenges relating to the implementation of general guidelines, a low level of engagement amongst customers and business partners, and the lack of clear rules governing cooperation between market participants.



ICT sector

Education and the development of RBC skills are of key importance, and these should be carried out with the support that enterprises expect from public institutions.



Hospitality and catering sector

The development of the sector requires, first and foremost, the development of a basic understanding of RBC and due diligence, as well as practical tools tailored to the specific needs of smaller organisations operating in this field.



Appendix A

Analysis of data and recommendations by sector

- A.1.** Agricultural sector
- A.2.** Extractive sector
- A.3.** Transport, logistics and infrastructure sector
- A.4.** Chemical, pharmaceutical and cosmetics sector
- A.5.** Garment and footwear sector
- A.6.** Construction sector
- A.7.** Financial sector
- A.8.** Information and communications technology (ICT) sector
- A.9.** Hospitality and catering sector

METHODOLOGICAL REMARK

The results presented for sectors are based on responses from enterprises participating in the survey, that were large entities with more than 250 employees, and are not representative of the entire population of enterprises. When interpreting the results, account should be taken of the structure of the sample and the declarative nature of the responses.

A.1.

Agricultural sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	70	14	6	60	14
Percentage	23.2%	20%	8.6%	85.7%	20%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

86%

of enterprises are familiar with the OECD National Contact Point
(Percentage in the sample: 78%)

97%

of enterprises state that pressure from consumers or public opinion contributes to raising awareness of RBC standards within the company
(Percentage in the sample: 92%)

86%

of enterprises identify the risks of their operations having an adverse impact
(Percentage in the sample: 80%)

92%

of enterprises indicate that operating in foreign markets influences their RBC activities
(Percentage in the sample: 86%)

100%

of enterprises state that working with suppliers and partners is the biggest challenge when implementing due diligence
(Percentage in the sample: 97%)

73%

of enterprises state that they involve external stakeholders in RBC-related activities
(Percentage in the sample: 66%)

100%

of enterprises state that implementing remedial measures is the greatest challenge in carrying out due diligence
(Percentage in the sample: 96%)

87%

of enterprises indicate that they publish information on the measures taken in the RBC area
(Percentage in the sample: 80%)

100%

of enterprises state that regulatory requirements contribute to raising awareness of RBC standards within the company
(Percentage in the sample: 96%)

90%

of enterprises have appointed a person or unit responsible for implementing RBC standards
(Percentage in the sample: 85%)

WHAT SETS THE SECTOR APART

The agricultural sector is characterised by a relatively high level of awareness of the institutional framework for RBC and by active engagement in the key areas of implementing these standards. Enterprises in this sector are more likely than the survey respondents as a whole to state that they are familiar with the OECD NCP, identify risks of adverse impacts, publish information on their RBC activities, and engage with external stakeholders. At the same time, the specific nature of the sector means that relationships within the value chain take on particular significance. Cooperation with suppliers and business partners, and the implementation of remedial measures, are identified as the most challenging aspects of the due diligence process.

Strengths of the sector

Enterprises in the agricultural sector are characterised by a high level of stated awareness and a relatively wide range of activities in the field of RBC. The sector's particular strength lies in the recognition of the OECD NCP, the regular or occasional identification of risks of adverse impacts, and the relatively frequent publication of information on the measures taken.

Another key strength of the sector is the development of policies and management systems in the field of the environment and climate change, which is consistent with the specific nature of agricultural activities and their dependence on natural resources, environmental quality and regulatory requirements.

The sector's main challenges

The most significant challenge facing the sector remains the translation of RBC standards and due diligence into value chain management practice. Enterprises mention, above all, difficulties in cooperating with suppliers and partners, limited access to data from business partners, and limited influence over entities in the supply chain.

A further shortcoming is the relatively low level of formalisation in responsible supply chain management. Although the sector fully recognises the importance of supplier relationships as a practical challenge, policies and management systems relating to responsible supply chains are less frequently mentioned than environmental measures or general risk management practices.

SECTOR ASSESSMENT AND RECOMMENDATIONS

The agricultural sector can be regarded as relatively active in the RBC area, particularly in terms of familiarity with the OECD NCP, risk identification, transparency and stakeholder engagement. At the same time, a systemic approach to due diligence within the value chain needs to be further strengthened.

Practical risk assessment tools, standards for working with suppliers, access to data within the supply chain, and clear guidelines and good practices tailored to the specific nature of the agricultural sector are crucial for the sector.



CHARACTERISTICS

In this survey, the extractive sector comprises enterprises engaged in the extraction of hard coal and lignite, crude oil, natural gas, metal ores, and other mining and quarrying activities (including the extraction of rock materials). This is a highly regulated sector, heavily dependent on global market conditions and restrictive climate and environmental policies.

SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	51	51	17	34	17
Percentage	17%	100%	33.3%	67%	33.3%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

100%

of respondents in this sector believe that knowledge of RBC is important for running a business
(Percentage in the sample: 94%)

69%

of respondents in this sector state that the enterprises they represent publish information on the measures they are taking in the area of responsible business conduct (e.g. on their website, in reports, and in communications with stakeholders)
(Percentage in the sample: 56%)

80%

of respondents in this sector state that they are familiar with the NCP
(Percentage in the sample: 78%)

61%

of respondents in this sector state that the enterprises they represent engage stakeholders in activities relating to responsible business conduct
(Percentage in the sample: 45%)

84%

of enterprises declare that their management is familiar with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
(Percentage in the sample: 74%)

60%

of respondents in this sector state that difficulties in translating general guidelines into day-to-day business practice are the main problem in implementing due diligence
(Percentage in the sample: 57%)

75%

of respondents in this sector state that their enterprises regularly identify the risks associated with their operations
(Percentage in the sample: 65%)

94%

of respondents in this sector state they have come across the term 'due diligence'

82%

of respondents in this sector state that they are familiar with the OECD Due Diligence Guidance for Responsible Business Conduct
(Percentage in the sample: 72%)

60%

of respondents in this sector state that they are familiar with the UN Guiding Principles on Business and Human Rights
(Percentage in the sample: 54%)

WHAT SETS THE SECTOR APART

The extractive sector stands out within the Polish economy for having the highest level of formalisation of knowledge regarding international standards. Whilst most enterprises view RBC primarily through the prism of voluntary ethics, the extractive sector regards it as a normative element of compliance and a legal requirement. Enterprises in this sector are aware of the existence of organisations such as the OECD or the OECD NCP. For enterprises in this sector, it is precisely foreign markets that are the main driver for implementing responsible business conduct standards. This confirms that the extractive sector is one of the most internationalised sectors in the entire survey, which directly translates into a high level of awareness regarding due diligence.

This sector is characterised by:

- Large-scale business – there are many listed and multinational enterprises
- Theoretical preparation – demonstrated knowledge of RBC concepts
- A formalised approach – dedicated RBC departments and staff.

All this means that the extractive sector is currently one of the sectors in Poland that is relatively well prepared to implement RBC standards.

Strengths of the sector

- Experience in reporting: a long-standing tradition of reporting on environmental and social impact.
- High risk awareness: a good understanding of due diligence mechanisms within the supply chain.
- Education: high levels of participation in external training and consultancy services.
- Management structures: a greater-than-average tendency to establish specific posts dedicated to responsible business conduct.

The sector's main challenges

- A narrow definition of RBC: a focus on legal aspects, whilst attaching less importance (than average) to business ethics.
- Energy transition: the need to manage the phase-out of coal mining (the social aspect) whilst demand for critical metals is rising.
- Environmental impact: constant pressure to reduce the carbon footprint and improve water management, which requires huge investment.
- Lack of full integration: despite high levels of awareness, many enterprises still do not have a designated person responsible for RBC.

SECTOR ASSESSMENT AND RECOMMENDATIONS

Based on the data obtained, it can be concluded that enterprises in this sector are aware of the changes in the RBC area in Poland. Given its specific nature, the extractive sector is well prepared, in substantive terms, for the forthcoming EU regulations. Although it faces reputational and economic challenges associated with decarbonisation, in terms of responsible management processes it can serve as a benchmark for other sectors.

Recommendations:

- Extending due diligence by moving from a declarative understanding of the concept to the full implementation of supplier vetting procedures (particularly in relation to human rights).
- Social communication: Strengthening dialogue with local communities in the context of the reclamation of post-mining land.
- Drawing on expert knowledge: using information sources from the OECD National Contact Point facilitating preparation for new EU directives (e.g. CSDDD).
- ESG digitalisation: the implementation of IT systems for the precise monitoring of environmental indicators in real time.

A.3.

Transport, logistics and infrastructure sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	46	6	9	33	14
Percentage	15%	13%	3%	11%	5%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

63%

of enterprises have policies on employees' rights
(Percentage in the sample: 65%)

69%

of enterprises indicate a lack of access to data from counterparties and business partners within the value chain
(Percentage in the sample: 50%)

59%

of enterprises have environmental and climate policies
(Percentage in the sample: 57%)

57%

of enterprises find it difficult to implement RBC in day-to-day operational practice
(Percentage in the sample: 57%)

50%

of enterprises carry out RBC risk identification
(Percentage in the sample: 67%)

43%

of enterprises report a lack of expertise in conducting risk analysis in relation to RBC
(Percentage in the sample: 40%)

48%

of enterprises are implementing preventative measures
(Percentage in the sample: 67%)

40%

of enterprises report that they have no influence over their supply chain partners to ensure they implement RBC and due diligence
(Percentage in the sample: 47%)

37%

of enterprises have supply chain policies
(Percentage in the sample: 47%)

65%

of enterprises involve external stakeholders in their RBC activities
(Percentage in the sample: 65%)

WHAT SETS THIS SECTOR APART?

The transport, logistics and infrastructure sector stands out for its relatively good understanding of the RBC standards in the areas most relevant to its operations, such as business ethics, human rights and relations with suppliers and subcontractors. The importance of RBC in this sector is closely linked to day-to-day operations and risk management within the value chain, owing to its networked and interdependent nature.

Strengths of the sector

One of the sector's key strengths is the ability of enterprises to identify social, labour and contractual risks and to link them to business processes. The sector has a good understanding of those aspects of RBC that are most closely linked to its day-to-day operations, and enterprises in this sector are more likely than those in other sectors to link responsible business conduct to human rights, business ethics and relations with suppliers and subcontractors. As a result, RBC is seen not merely as a matter of corporate image, but as an element of relationship management within the value chain.

The sector's main challenges

A key challenge for the sector remains the translation of RBC standards into day-to-day operational practice, as well as the limited transparency of the value chain. Enterprises mention, above all, difficulties in accessing data from business partners and insufficient influence over entities in the supply chain, which hinders effective risk management. Consequently, the sector needs to develop practical risk assessment tools, more consistent standards and support for building the capabilities required for the systematic implementation of RBC standards.

SECTOR ASSESSMENT AND RECOMMENDATIONS

The transport, logistics and infrastructure sector can be considered relatively mature in terms of its understanding of the material risks associated with RBC, but still at an intermediate stage of maturity in terms of their systemic and operational implementation.

Key factors include RBC risk assessment tools, standards for suppliers, simpler monitoring of outcomes, and a more effective translation of requirements into day-to-day operational practice.

A.4.

Chemical, pharmaceutical and cosmetics sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	26	2	4	22	7
Percentage	8,6%	7,7%	15,4%	84,6%	26,9%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

81%

of enterprises are familiar with the OECD Guidelines for Multinational Enterprises
(Percentage in the sample: 74%)

81%

of enterprises have policies or management systems relating to respect for human rights
(Percentage in the sample: 56%)

81%

of enterprises are familiar with the OECD Due Diligence Guidance for Responsible Business Conduct
(Percentage in the sample: 72%)

73%

of enterprises have policies or management systems relating to the environment and climate change
(Percentage in the sample: 57%)

76%

of enterprises are familiar with the UN Guiding Principles on Business and Human Rights
(Percentage in the sample: 54%)

42%

of enterprises have policies or management systems relating to working conditions and employees'
(Percentage in the sample: 65%)

73%

of enterprises identify risks of their operations having an adverse impact
(Percentage in the sample: 80%)

73%

of enterprises set out their RBC expectations of business partners in contracts
(Percentage in the sample: 64%)

73%

of enterprises assess the risks of adverse impacts
(Percentage in the sample: 80%)

58%

of enterprises indicate international organisations as a source of information on RBC
(Percentage in the sample: 34%)

WHAT SETS THIS SECTOR APART?

The chemical, pharmaceutical and cosmetics sector is characterised by a high degree of internationalisation and a strong commitment to responsible business practices in areas subject to stringent regulatory, health and environmental requirements. Compared with the sample as a whole, enterprises in this sector are more likely to state that they are familiar with international standards, particularly the UN Guiding Principles on Business and Human Rights, and are more likely to cite international organisations as a source of information on responsible business conduct. At the same time, the sector presents a mixed picture: policies and formal expectations regarding business partners are relatively well-developed, whilst certain aspects of the operational implementation of due diligence remain weaker. The specific nature of the sector stems from the great importance of product safety, its impact on health and the environment, and the pressure to comply with regulations.

Strengths of the sector

The sector's main strengths include an above-average knowledge of RBC standards and a high level of formalisation of policies in the areas of human rights, the environment and climate change. Enterprises in this sector implement solutions relating to these issues more frequently than average, which confirms the relatively high level of systemic approach to responsibility in areas that are key to the industry. Another strength is the relatively frequent use of internal and external training programmes and institutional support. Also worthy of note is the relatively high level of openness to expert and institutional knowledge. Enterprises in this sector are more likely than average to cite international organisations as a source of information on RBC, and are also more likely to set out their expectations of business partners in contracts. This indicates a relatively high level of formal structure and a greater willingness to incorporate RBC requirements into business relationships.

The sector's main challenges

The sector's most significant weakness is the gap between knowledge of standards and the formalisation of policies, on the one hand, and the lower level of development of the practical aspects of due diligence, on the other. Enterprises in this sector identify and assess the risks of their operations having an adverse impact less frequently than average. The extent to which information on RBC activities is published and external stakeholders are engaged also remains limited. This may be due to an incomplete, narrow understanding of due diligence. The data indicate that the sector views it primarily as monitoring, control and compliance, and all too rarely as a process that also encompasses prevention, mitigation and remedial action. Other significant gaps include the relatively underdeveloped nature of policies concerning working conditions and employees' rights.

At an operational level, the greatest challenges relate to the impact on supply chain partners, identifying social and environmental risks, and translating general guidelines into the company's day-to-day practice.

SECTOR ASSESSMENT AND RECOMMENDATIONS

The chemical, pharmaceutical and cosmetics sector should be regarded as relatively advanced in terms of its understanding of RBC standards and the formalisation of policies in areas key to its risk profile. However, this progress is uneven, as the framework of policies and formal requirements is stronger than the practical implementation of due diligence. Further development of the sector should focus on integrating labour issues more closely into RBC management systems, so that the development of sectoral policies is more coherent. An important area of support for the sector would be the development of more specialised, sector-specific implementation solutions, in particular training for procurement departments and management, industry-specific good practices, and risk analysis tools. In this sector, therefore, it seems particularly important not so much to further raise general awareness of RBC as to develop solutions that will help translate the relatively high level of familiarity with the standards into more consistent operational practices.

A.5.

Garment and footwear sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	24	6	4	22	13
Percentage	8%	25%	16,7%	91,7%	54,2%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

88%

of enterprises are familiar with the OECD Due Diligence Guidance for Responsible Business Conduct
(Percentage in the sample: 74%)

96%

of enterprises take measures to prevent the risk of adverse impacts
(Percentage in the sample: 80%)

75%

of enterprises are familiar with the OECD Due Diligence Guidance for Responsible Business Conduct
(Percentage in the sample: 72%)

96%

of enterprises take remedial action following an adverse impact
(Percentage in the sample: 78%)

46%

of enterprises are familiar with the UN Guiding Principles on Business and Human Rights
(Percentage in the sample: 54%)

71%

of enterprises involve external stakeholders in their RBC activities
(Percentage in the sample: 66%)

96%

of enterprises identify risks of their operations having an adverse impact
(Percentage in the sample: 80%)

88%

of enterprises set out their RBC expectations of business partners in contracts
(Percentage in the sample: 64%)

96%

of enterprises assess the risks of adverse impacts
(Percentage in the sample: 80%)

25%

of enterprises have a separate position or department responsible for RBC
(Percentage in the sample: 30%)

WHAT SETS THIS SECTOR APART?

The garment and footwear sector is characterised by a high degree of internationalisation and operates within complex, multi-tiered supply chains. As a result, the risks associated with conducting business responsibly are concentrated primarily in relations with suppliers, subcontractors and business partners, often outside Poland. Compared with other sectors, this sector is also characterised by greater activity in the areas of communication and stakeholder engagement, as well as a high level of awareness of responsible business conduct standards amongst business partners. At the same time, enterprises in the sector are increasingly setting out their RBC expectations of business partners, primarily in contracts, procurement policies and codes of conduct.

Strengths of the sector

One of the sector's key strengths is the relatively high level of awareness regarding responsible business practices. However, this awareness has a clearly defined profile, as enterprises most often equate RBC with compliance with international law, which reflects their operation within a global regulatory environment. The entities surveyed demonstrate a high level of familiarity with the OECD Guidelines. Another strength of the sector is its proactive approach to gaining knowledge about RBC. In addition to the internet, in-house training is particularly important. Enterprises most frequently cite the OECD NCP as the institution that should serve as a source of information in this area, and the high level of familiarity with the OECD NCP itself and the nature of its activities confirms that the sector has a relatively good understanding of the available sources of support. In the area of management, a key strength of the sector is that it is more likely to have policies and management systems in place relating to working conditions, employees' rights and responsible supply chains. This indicates that activities are concentrated in the areas most relevant to the sector's risk profile. At the same time, enterprises in the sector make relatively frequent use of the available forms of support in the area of responsible business conduct, and they regard monitoring of legal regulations as the most important internal measure for raising awareness of the standards of responsible business.

The sector's main challenges

Despite a relatively high level of awareness of RBC, the sector faces significant difficulties in implementing due diligence in practice. Enterprises highlight problems in almost all the areas of this process that were analysed. The greatest challenges relate to supply chain management, including limited influence over business partners, difficulties in monitoring their activities, and limited access to data relating to social and environmental risks. Translating general guidelines into specific organisational and operational solutions also remains a significant barrier. In addition, the sector identifies a number of external barriers, in particular the complexity of regulations, insufficient engagement on the part of counterparties and limited institutional support. At the same time, enterprises highlight the need for more practical implementation tools, in particular universal and intuitive solutions and document templates that would facilitate the implementation of due diligence. Other significant gaps include a relatively poor understanding of the UN Guiding Principles on Business and Human Rights, a lower level of development of policies on the environment and climate change, and on combating bribery and other forms of corruption, as well as the continuing fragmentation of responsibility for RBC within enterprises' organisational structures.

SECTOR ASSESSMENT AND RECOMMENDATIONS

Compared with other sectors of the economy, the garment and footwear sector should be regarded as relatively advanced in terms of awareness and the formalisation of measures relating to responsible business conduct. At the same time, it remains one of the most demanding sectors in terms of the operational implementation of due diligence, primarily due to the specific nature of global supply chains. A key factor in supporting the sector's further development would be the wider adoption of more practical and standardised implementation solutions, including tools and document templates, to help enterprises translate general guidelines into specific actions.

A.6.

Construction sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	35	0	6	4	0
Percentage	12%	0	17,1%	11,4%	0

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

91%

of enterprises consider knowledge of RBC standards to be important for conducting business
(Percentage in the sample: 94%)

43%

of enterprises have policies on respect for human rights
(Percentage in the sample: 56%)

71%

of enterprises have policies on employees' rights
(Percentage in the sample: 65%)

49%

of enterprises do not take remedial action following an adverse impact caused by their operations
(Percentage in the sample: 22%)

49%

of enterprises have environmental and climate policies
(Percentage in the sample: 57%)

63%

of enterprises indicate a lack of access to data from counterparties and business partners within the value chain
(Percentage in the sample: 50%)

46%

of enterprises do not identify risks associated with adverse impacts on specific stakeholder groups, nor do they assess them
(Percentage in the sample: 20%)

60%

of respondents cited training for the board and senior management as helpful in the effective implementation of RBC
(Percentage in the sample: 52%)

46%

of enterprises do not implement measures to prevent risks from arising
(Percentage in the sample: 20%)

43%

of respondents do not know what the OECD NCP is
(Percentage in the sample: 22%)

37%

of enterprises involve stakeholders in RBC activities
(Percentage in the sample: 66%)

WHAT SETS THE SECTOR APART

Due to its employment structure and the nature of the work involved, the construction sector is highly sensitive to human rights issues. The findings of the survey highlight areas that require further attention and measures to strengthen the management system's approach to taking social and environmental impacts into account. Whilst awareness of what RBC is remains fairly high and the sector recognises the importance of understanding this concept, at an operational level – particularly in terms of familiarity with relevant documents or the existence of policies establishing a framework for integrating responsible business conduct with the core of the organisation's operations – the percentage of responses is lower than in the survey group as a whole.

Enterprises have not yet established structured processes for risk management or for engaging stakeholders in processes designed to ensure responsible business practices. They recognise the problem of data availability within the value chain and adopt a relatively passive stance towards it.

Strengths of the sector

The sector recognises that responsible business practices are important, whilst at the same time identifies gaps in many areas that require specific action.

Some of the entities surveyed are incorporating provisions relating to RBC into their policies or contracts, which demonstrates the importance of this issue for supplier relationship management.

The sector's main challenges

As the survey has shown, RBC is not regarded as an everyday practice but rather as an activity that occurs in specific circumstances.

The challenge lies in the very concept of 'due diligence', which remains somewhat unclear to some organisations. A lack of understanding of the issue affects the way it is implemented and managed. This is also confirmed by the relatively low proportion of management staff who are familiar with the process; according to the findings, educational initiatives are needed to support their understanding of RBC.

Issues relating to supplier relationship management also remain a major challenge. This applies both to an awareness of the potential impact, which could have adverse impacts for people and the environment, and to the data collection process itself. The sector needs practical solutions to ensure an effective risk management process, as well as to strengthen the framework for documentation, which will define the structure of its operations.

SECTOR ASSESSMENT AND RECOMMENDATIONS

The construction sector remains in the early stages of developing awareness and practices aimed at managing adverse social and environmental impacts. Due to its specific nature, it pays less attention to the relational dimension, and this may entail additional social and environmental risks. Consequently, the focus should be on enhancing knowledge and practical tools for conducting the due diligence process.



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	22	6	6	16	13
Percentage	7%	27,3%	27,3%	72,7%	59,1%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

95%

of enterprises are aware of the OECD National Contact Point
(Percentage in the sample: 78%)

55%

of enterprises received support in the area of RBC
(Percentage in the sample: 51%)

91%

of enterprises identify the risks of their operations having an adverse impact
(Percentage in the sample: 90%)

88%

of enterprises are implementing remedial measures
(Percentage in the sample: 78%)

90%

of enterprises have appointed a person or unit responsible for implementing the RBC principles
(Percentage in the sample: 86%)

100%

of enterprises state that operating in foreign markets has an impact on their RBC activities
(Percentage in the sample: 97%)

100%

of enterprises state that training and raising awareness are the biggest challenges when it comes to implementing due diligence
(Percentage in the sample: 97%)

71%

of enterprises state that difficulties in translating general guidelines into day-to-day practice are one of the main challenges in implementing RBC standards and due diligence
(Percentage in the sample: 57%)

68%

of enterprises state that monitoring legal regulations helps to raise awareness of RBC standards within the organisation
(Percentage in the sample: 59%)

77%

of enterprises state that a lack of customer interest is an external barrier to the implementation of RBC
(Percentage in the sample: 67%)

WHAT SETS THE SECTOR APART

Compared with the overall results, the financial sector is characterised by a relatively high level of declared awareness of the importance of responsible business conduct standards. At the same time, measures relating to their implementation are cited more frequently than in other sectors, particularly in the areas of risk identification and assessment, and the implementation of preventive and remedial actions. At the same time, enterprises are reporting persistent implementation barriers, primarily relating to the operationalisation of general guidelines and their effective integration into day-to-day business processes.

Strengths of the sector

Enterprises in the financial sector stand out for the high level of competence demonstrated by their management in understanding and applying key international responsible business conduct standards, including the OECD Guidelines for Multinational Enterprises, the OECD Due Diligence Guidance for Responsible Business Conduct, and the UN Guiding Principles on Business and Human Rights.

The sector's main challenges

The most significant challenge for the sector in the area of responsible business conduct remains the effective operationalisation of general guidelines and their consistent implementation in enterprises' day-to-day processes. Organisations point to a low level of engagement on the part of customers and business partners, which constitutes a significant external barrier limiting the effectiveness of the implementation of these standards. A further hindering factor is the lack of clear and transparent rules governing cooperation between market participants, which makes practical application of RBC standards more complex.

SECTOR ASSESSMENT AND RECOMMENDATIONS

Although the financial sector is rated more highly than other sectors in terms of RBC, it is not without its challenges. Enterprises indicate that the effective implementation of due diligence continues to pose a significant challenge for them, and that its actual impact depends on how consistently they translate their commitments into practice, particularly in the face of increasing regulatory requirements.

A.8.

Information and communications technology (ICT) sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	18	5	4	13	5
Percentage	5,9%	27,7%	22,2%	72,2%	27,8%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

78%

of enterprises considered that responsible business conduct (RBC) involves taking social aspects into account in the company's operations
(Percentage in the sample: 58%)

39%

of enterprises regularly identified risks of adverse impacts associated with their activities
(Percentage in the sample: 59%)

36%

of enterprises were familiar with the UN Guiding Principles on Business and Human Rights
(Percentage in the sample: 54%)

39%

of enterprises regularly implemented remedial measures following the occurrence of an adverse impact resulting from their activities
(Percentage in the sample: 58%)

28%

of enterprises were familiar with the concept of due diligence
(Percentage in the sample: 45%)

39%

of enterprises regularly published information on the RBC measures they were taking
(Percentage in the sample: 56%)

6%

of enterprises gained knowledge about RBC with the support of external advisers
(Percentage in the sample: 19%)

28%

of enterprises regularly involved external stakeholders in activities relating to corporate governance
(Percentage in the sample: 45%)

78%

of enterprises had policies and management systems in place for employee matters
(Percentage in the sample: 65%)

78%

of enterprises identified the lack of incentives from the state or the regulator as an external barrier hindering the implementation of RBC
(Percentage in the sample: 57%)

WHAT SETS THE SECTOR APART

The ICT sector most frequently interpreted RBC as the incorporation of social aspects into an enterprise's operations, although at the same time it was relatively the least likely to interpret this concept in terms of respect for employees' rights (despite having policies and management systems in place to address these issues more frequently than other sectors) or caring for local communities. The lack of adequate awareness in this sector was certainly influenced by a relatively low level of familiarity with the UN Guiding Principles, but also with the OECD guidelines. However, the ICT sector generally rated awareness of these documents amongst enterprises in Poland very low. Enterprises in the sector were also relatively unfamiliar with the concept of due diligence and the stages of the process. Although ICT enterprises were generally familiar with the OECD NCP, they were generally unfamiliar with its activities.

The ICT sector most frequently cited the lack of influence over enterprises in the value chain and the lack of risk management expertise as the main barriers to implementing due diligence. The sector identified the lack of government incentives to implement these principles as the most significant external barrier to the implementation of RBC, and, in general, this was the only form of support it expected in relation to RBC. This may be due to the fact that, as the main source of information on RBC, the ICT sector most frequently cited public administration, whilst firmly denying this role to, for example, industry media.

Strengths of the sector

The ICT sector was most likely to have policies and systems in place for managing staff matters, which provides a strong foundation and a good starting point for RBC.

The sector's main challenges

Despite the low level of knowledge regarding RBC, the ICT sector generally did not undertake any training in this area, did not make use of any support and did not expect any (apart from staff training and incentives from public institutions). This low level of knowledge resulted in a relatively low level of implementation of RBC policies and management systems and, above all, in risk management in this area taking place much less frequently than average. The ICT sector's expectations of its business partners regarding RBC remained consistently low. ICT enterprises were relatively rarely inclined to be transparent about RBC, and also to engage with stakeholders in this context. Generally speaking, they managed RBC matters in an uncoordinated manner. The ICT sector generally expected only public institutions to provide support for the implementation of RBC.

SECTOR ASSESSMENT AND RECOMMENDATIONS

The ICT sector was characterised by a relatively low level of knowledge regarding RBC (both in terms of documentation and the concept itself), as well as a general reluctance to deepen that knowledge and to make use of support in this area (apart from public support). This lack of knowledge resulted in a relatively low level of implementation of the concept (in terms of coordination, policies and management systems, including risk management), and consequently an even lower level further down the value chain.

Education and the development of the ICT sector's skills in the field of RBC are therefore crucial, and these should be carried out with the support of public institutions, as expected by ICT enterprises.

A.9.

Hospitality and catering sector



SECTOR PROFILE IN THE SURVEY

Enterprises	In the sample	In the sector			
		More than 1,000 employees	Listed on the Warsaw Stock Exchange	Operating outside Poland	Belonging to international capital groups
Number	10	1	1	1	0
Percentage	3%	10%	10%	10%	0%

KEY INDICATORS FOR THE SECTOR COMPARED TO ALL ENTERPRISES IN THE SAMPLE (302 ENTERPRISES)

50%

of enterprises consider the RBC standards to be important for running a business
(Percentage in the sample: 94%)

70%

of respondents do not make use of RBC advisory services or training
(Percentage in the sample: 49%)

44%

of enterprises state that they are familiar with the OECD Due Diligence Guidance for Responsible Business Conduct
(Percentage in the sample: 72%)

90%

of enterprises interpret their responsibility for the impact of their operations in a narrow (operational) sense, rather than in a systemic sense
(Percentage in the sample: 60%)

60%

of enterprises have formal RBC arrangements in place relating to human rights and the environment/climate
(Percentage in the sample: 56%)

43%

of enterprises state that the main barrier to implementing RBC is a lack of competence to conduct a risk assessment in the scope of RBC
(Percentage in the sample: 40%)

50%

of enterprises undertake systematic RBC activities (including monitoring)
(Percentage in the sample: 70%)

60%

of enterprises obtain their knowledge of RBC from the Internet, indicating a lack of systematic education in this area
(Percentage in the sample: 34%)

50%

of enterprises have no expectations of their business partners regarding RBC standards
(Percentage in the sample: 10%)

50%

of enterprises have not heard of the OECD National Contact Point
(Percentage in the sample: 22%)

WHAT SETS THE SECTOR APART

The hospitality and catering sector is one of the least advanced in terms of RBC – both in terms of awareness and implementation. This picture is characterised, amongst other things, by a low level of awareness of international standards (around 40%) and a limited understanding of their importance (50%). Another characteristic feature is the low level of formalisation of activities and the lack of a systematic approach – half of all enterprises do not carry out RBC activities, do not engage with stakeholders, and have not assigned responsibility for such matters. The sector is also characterised by a low level of support uptake (around 30%) and significant gaps in due diligence and supply chain management processes, which means that in many areas it achieves the lowest scores in the survey.

Strengths of the sector

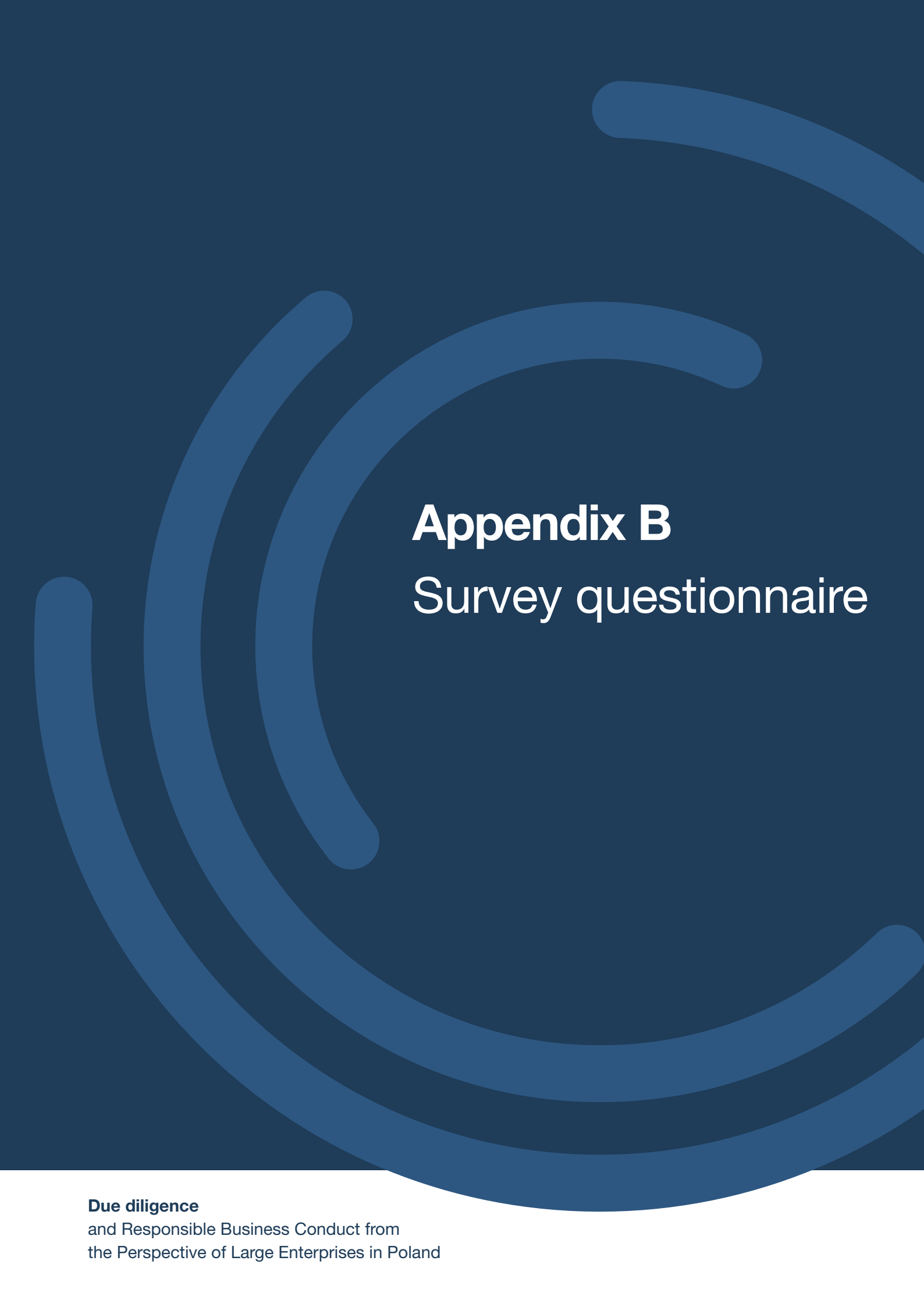
Despite its low overall maturity in terms of RBC, the hospitality and catering sector has clear strengths. First and foremost, some enterprises are implementing measures in key operational areas, such as the environment, human rights and working conditions (around 50–60%). At the same time, all enterprises identify risks, and most of them monitor them, which means that the fundamental elements of due diligence are already in place in practice. Furthermore, half of the enterprises taking part in the survey are implementing RBC measures, which indicates that the foundations are in place for further development. The sector's openness to skills development is evidenced by the high level of stated demand for training.

The sector's main challenges

The main challenges facing the hospitality and catering sector stem primarily from a low level of awareness and limited understanding of RBC standards. Only half of the respondents recognise their importance, whilst awareness of international guidelines stands at about 40%. A significant barrier is the lack of formalisation and organisational structures – half of all enterprises do not carry out RBC activities and have no designated responsibility for them. Due diligence processes are fragmented, focusing mainly on the identification of risks, whilst paying less attention to remedial measures or communication. Supply chain management also remains a challenge. Half of the enterprises surveyed do not impose any requirements on their partners, and difficulties in accessing data and influencing business partners are common. The sector is also characterised by a low level of uptake of support and external barriers, such as a lack of market pressure and limited institutional incentives – which hinders the wider implementation of responsible business conduct standards.

SECTOR ASSESSMENT AND RECOMMENDATIONS

Recommendations for the hospitality and catering sector focus on strengthening knowledge and skills in the area of RBC through training, and on introducing a more structured organisational approach, including the assignment of responsibilities and the establishment of basic procedures. It is also important to develop comprehensive due diligence processes, particularly in dealings with suppliers, and to make greater use of the support and tools available. Furthermore, it is important to strengthen the role of the management board and the organisational culture as key drivers of change. In the long term, the sector should use RBC activities as a means of building competitive advantage and customer trust.



Appendix B

Survey questionnaire

Questions on specific issue 1

To what extent are enterprises in Poland familiar with the responsible business conduct standards?

- 1. In your opinion, what does the concept of 'responsible business conduct', abbreviated to RBC, refer to? (you may select more than one answer)**
 - a) taking environmental considerations into account in the enterprise's operations
 - b) taking social aspects into account in the enterprise's operations
 - c) compliance with national law
 - d) compliance with international law
 - e) acting in accordance with business ethics
 - f) prevention of human rights abuses
 - g) respect for employees' rights
 - h) caring for local communities
 - i) consideration for the company's stakeholders
 - j) safeguarding the interests of consumers (including customers and end-users)
 - k) establishing the terms of cooperation with suppliers and subcontractors
 - l) taking action to promote sustainable development
 - m) other (please specify)
 - n) I don't know

- 2. In your opinion, how important is an understanding of RBC standards for running a business?**
 1. not at all important
 2. not very important
 3. important
 4. very important
 5. difficult to say

3. In your opinion, to what extent are the senior managers of the enterprise familiar with the following documents?

Please select your answer using the scale below: 1 = not at all familiar, 2 = not very familiar, 3 = familiar, 4 = very familiar, 0 = hard to say / I don't know

No.	Title	1	2	3	4	0
1.	OECD Guidelines for Multinational Enterprises on Responsible Business Conduct					
2.	OECD Due Diligence Guidance for Responsible Business Conduct					
3.	UN Guiding Principles on Business and Human Rights					

4. How would you generally assess the level of familiarity with the OECD Guidelines and the UN Guiding Principles amongst enterprises in Poland that have business relations with your enterprise?

- 1 - They are definitely not familiar with these guidelines
- 2 - They are probably unfamiliar with these guidelines
- 3 - They have a limited knowledge of them
- 4 - They're probably familiar with them
- 5 - They are definitely familiar with the guidelines and use them
- 0 - I don't know / it's difficult to say (I don't know how this works with business partners)

5. From which sources do you draw your knowledge about responsible business conduct (RBC)? (you may select more than one answer)

- a) internal training
- b) external training
- c) support from external advisers
- d) industry media
- e) Internet
- f) non-governmental organisations
- g) industry organisations
- h) public institutions (which ones?)
- i) national / EU legislation
- j) other (please specify)

- k) none
- l) I don't know anything about that

6. Which institutions or organisations should serve as sources of information on responsible business conduct (RBC)? (you may select more than one answer)

- a) ministries and public administration bodies
- b) OECD National Contact Point for Responsible Business Conduct (OECD NCP)
- c) Polish Agency for Enterprise Development (Polska Agencja Rozwoju Przedsiębiorczości – PARP):
- d) other business support agencies
- e) international organisations
- f) industry organisations or chambers of commerce
- g) external consultants or law firms
- h) universities / higher education institutions
- i) industry-specific websites or other industry media
- j) business partners
- k) other (please specify)

7. Do you know what the NCP – the OECD National Contact Point is?

- a) Yes, I know
- b) I don't know

8. Which activities carried out by the OECD NCP for Responsible Business Conduct are you aware of? (you may select more than one answer)

- a) conferences
- b) webinars
- c) publications
- d) website
- e) LinkedIn profile
- f) specific instances handled before the OECD NCP
- g) other (please specify)
- h) none

Questions on specific issue 2

To what extent are enterprises in Poland implementing responsible business conduct standards.

9. Could you indicate in which of the following areas your enterprise has policies and management systems in place to manage these areas: (you may select more than one answer)

- a) respect for human rights
- b) working conditions and employees' rights
- c) environment and climate change
- d) combating bribery and other forms of corruption
- e) responsible supply chain
- f) protection of consumer interests
- g) disclosure of information relating to the company's operations
- h) none of the above
- i) other (please specify)

10. In your enterprise:

	Yes, regularly	Yes, occasionally	No	I don't know
a) Are there any risks of your enterprise's activities having an adverse impact being identified ? For example, on employees, the environment, the local community, business partners or customers				
b) Are the risks of any adverse impact arising from your enterprise's operations being assessed ?				

11. In your enterprise:

	Yes, regularly	Yes, occasionally	No	I don't know
a) Are measures being taken to prevent the risks of your enterprise's operations having an adverse impact?				
b) Are remedial measures being taken following any adverse impact caused by your enterprise's operations?				

12. Does your enterprise publish information on the measures it is taking in the area of responsible business conduct (RBC) (e.g. on its website, in reports, or in communications with stakeholders)?

- a) Yes, regularly
- b) Yes, occasionally
- c) No

13. Does your enterprise engage with external stakeholders (e.g. local communities, trade unions, civil society organisations) in measures relating to responsible business conduct (RBC)?

- a) Yes, regularly
- b) Yes, occasionally
- c) No
- d) I don't know

14. Does your enterprise set out its expectations regarding responsible business conduct (RBC) for its business partners (e.g. suppliers, subcontractors)? (you may select more than one answer)

- a) Yes, in contracts
- b) Yes, in codes of conduct for suppliers or codes of ethics
- c) Yes, in human rights policy
- d) Yes, in procurement policies or procedures
- e) Informally, through discussions or collaboration
- f) We do not impose such expectations on our suppliers and subcontractors
- g) I don't know

15. Is there a designated person or organisational unit within your enterprise responsible for implementing standards of responsible business conduct (RBC)?

- a) Yes, there is such a function or department
- b) Yes, to some extent; responsibility for RBC is spread across various departments
- c) No, there is no such function or department

Questions on specific issue 3

Do enterprises in Poland understand the due diligence process as described in the responsible business conduct standards?

16. Have you come across the term ‘due diligence’ in the context of responsible business conduct?

- a) Yes, I know exactly what it means
- b) Yes, but I’m not sure exactly what it means
- c) I haven’t come across this term

17. In your opinion, what stages does the ‘due diligence’ process, carried out in accordance with responsible business conduct standards, comprise?

- a) incorporating RBC standards into the enterprise’s policies and management systems
- b) identification of actual or potential risks of the enterprise having an adverse impact
- c) preventive, mitigating and remedial measures
- d) monitoring the enterprise’s activities carried out in accordance with the due diligence process
- e) developing a mechanism to enable complaints to be lodged regarding breaches of RBC standards in the enterprise’s operations
- f) informing stakeholders about how the enterprise deals with identified breaches of the RBC standards
- g) enabling remedial action
- h) I don’t know

18. In your opinion, in what situations might an enterprise be held liable for the adverse impacts of its activities? (you may select more than one answer)

- a) when an enterprise causes harm in the course of its business (e.g. by infringing the rights of its employees)
- b) when an enterprise works with a supplier that infringes human rights and the enterprise is aware of this situation
- c) where damage occurs without the enterprise's knowledge or control, but is directly linked to its operations
- d) where the adverse impacts are caused by another enterprise with which the enterprise in question has business relationship
- e) I don't know

Questions on specific issue 4

What problems and what external barriers do enterprises in Poland identify in relation to the implementation of responsible business conduct standards, in particular due diligence processes?

19. Which of the areas I am about to read out do you think poses a challenge to the implementation of 'due diligence'?

For each one, please specify whether it is:

- 1 - a challenge that is definitely insignificant
- 2 - a minor challenge
- 3 - a significant challenge
- 4 - definitely a significant challenge
- 0 = hard to say / I don't know

	1	2	3	4	0
Risk analysis					
Preventive actions					
Cooperation with suppliers and partners					
Monitoring activities					
Reporting mechanism for violations					
Reporting and communication					
Implementation of remedial action					
Training and raising awareness					

20. What specific problems does your enterprise face in relation to the implementation of due diligence? (you may select more than one answer):

- a) difficulty in understanding what the due diligence process is
- b) difficulty in translating general guidelines into day-to-day business practice
- c) difficulty in identifying social and environmental risks
- d) lack of access to data from counterparties, suppliers or business partners in the value chain
- e) no influence over enterprises in the supply chain to ensure they implement RBC and due diligence
- f) lack of competence to carry out a risk analysis in relation to RBC
- g) difficulty in carrying out monitoring and reporting
- h) a lack of tools for implementing preventive measures (to prevent adverse impacts)
- i) a lack of tools for remedial action (to compensate for the negative impacts of the company's operations)
- j) no grievance mechanism in place
- k) the ineffective functioning of the grievance mechanism
- l) I don't know

21. What external barriers are hindering the implementation of responsible business conduct (RBC) in your enterprise? (you may select more than one answer)

- a) regulatory burden
- b) the complex requirements of financial institutions
- c) a lack of incentives from the state or the regulator to implement RBC principles
- d) a lack of interest on the part of customers or business partners
- e) difficulty in managing the due diligence process within the supply chain
- f) unreasonable expectations on the part of civil society organisations
- g) unreasonable demands by trade unions
- h) other (please specify)

Questions on specific issue 5

What measures and which institutions support enterprises in Poland in implementing responsible business conduct standards, in particular due diligence processes?

22. What measures would be helpful in effectively implementing responsible business conduct (RBC) in your enterprise? (you may select more than one answer)

- a) training for the board and senior management
- b) training for operational staff
- c) training for procurement departments
- d) training for compliance departments
- e) guidance from public bodies
- f) examples of good practices within a particular sector
- g) RBC risk analysis tools for a given sector
- h) versatile and user-friendly tools and document templates
- i) advisory or legal support
- j) incentives from public institutions
- k) other (which ones?)

23. Has your enterprise made use of any forms of support relating to responsible business conduct (RBC) and due diligence, such as training, funding or consultancy services?

- a) Yes
- b) No
- c) No, but we're planning to make use of them

Questions on specific issue 6

What factors influence the level of awareness amongst enterprises in Poland regarding responsible business practices and the implementation of responsible business conduct standards?

24. How would you rate the importance of the following factors in raising awareness and implementing responsible business conduct standards in enterprises?

Please select your answer using the scale below: 1 = definitely not important, 2 = not important, 3 = important, 4 = definitely important, 0 = hard to say / I don't know

	1	2	3	4	0
Regulatory requirements					
The expectations of customers and business partners					
Core values and organisational culture					
Pressure from consumers or the public					
Requirements of banks, insurance companies and financial institutions					
Belonging to a capital group or membership in industry organisations					
Operations in foreign markets					
Support from public bodies					
Support from industry organisations					
An initiative by the board / owners					
Other (please specify.....)					

25. Does operating in foreign markets have an impact on the implementation of responsible business conduct (RBC) measures within your enterprise?

- a) Yes, significant
- b) Yes, but to a limited extent
- c) It does not have that effect
- d) Not applicable – the enterprise operates exclusively in Poland
- e) I don't know

26. Which internal measures have the greatest impact on raising awareness of responsible business conduct (RBC) standards within an enterprise? (please give a maximum of 3 answers)

- a) training for management
- b) training for all staff
- c) involvement in industry projects
- d) monitoring of legislation
- e) collaboration with external experts
- f) communication with the enterprise's stakeholders
- g) internal audits
- h) regular monitoring of RBC measures
- i) other (please specify)

CHARACTERISTICS OF RESPONDENTS

- 1) In which sector or industry does your enterprise operate?
- 2) Under which section of the Polish Classification of Activities (PKD) does your enterprise's main activity fall?
- 3) Does your enterprise operate outside Poland?
- 4) Does your enterprise belong to an international capital group ?
- 5) Which division/department of the enterprise do you represent?
- 6) Do you deal with issues relating to RBC in your work?



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