

# ACTION PLAN

## OF THE POLISH OECD NATIONAL CONTACT POINT FOR RESPONSIBLE BUSINESS CONDUCT

### FOR 2026



**OECD GUIDELINES**  
FOR MULTINATIONAL ENTERPRISES  
ON RESPONSIBLE BUSINESS CONDUCT

**POLISH**  
OECD NATIONAL CONTACT POINT  
FOR RESPONSIBLE BUSINESS CONDUCT

The Action Plan for 2026 foresees increased activity and the consolidation of efforts of the Polish OECD National Contact Point for Responsible Business Conduct (OECD NCP), both at the national and local level.

The OECD NCP's activities will fall within the broader context of growing expectations towards enterprises in terms of compliance with the principles of sustainable development, respect for human rights and transparency in economic activity.

The OECD NPC will continue to focus on promoting *the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* (OECD Guidelines) and raising awareness of responsible business conduct (RBC) among enterprises, public authorities and society. It remains crucial in the context of strengthening public trust in the private sector, the economic stability of the country as well as in the OECD NCP itself.

These activities will be carried out in the spirit of multi-level governance, which allows for the integration of public policies at the central and regional level. This strategy strengthens policy coherence and enables the effective implementation of the OECD Guidelines in practice, while supporting responsible business initiatives at the local level and integrating them into national development strategies.

The activities of the OECD NCP will align with the implementation of the third edition of *the National Action Plan for the implementation of the UN Guiding Principles on Business and Human Rights for 2025-2028, the National Action Plan against Trafficking in Human Beings for 2025-2027, and the Development Cooperation Plan for 2026*.

The OECD NCP's activities will also be framed by the 50<sup>th</sup> anniversary of the OECD Guidelines, which will be celebrated in 2026.

In the first quarter of 2026, the OECD's NPC will publish the results of a survey conducted in November 2025 among companies in Poland on due diligence in RBC, which will form the basis for developing projects supporting enterprises.

Measures will be taken to integrate RBC policy into national strategic documents, as well as to increase activity at the regional level.

Further cooperation with trade unions and universities is planned, as well as promotion of RBC among enterprises interested in participating in Ukraine's reconstruction.

# KNOWLEDGE BUILDING

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In the first quarter of 2026, the OECD NCP will present the results of a survey of enterprises operating in Poland on due diligence in RBC, which will form the basis for developing projects to support companies.

The results of the survey will go beyond a simple compilation of data – they will serve as a foundation for further educational activities carried out by the OECD NCP.

The results of the survey will enable the identification of shortcomings in enterprises' knowledge and practices, which will facilitate the planning of activities tailored to the actual needs of the market as well as support enterprises in the implementation of global standards of responsible business and sustainable development.

The dissemination of RBC standards will continue, particularly among State-Owned Enterprises, which, due to their particular form of ownership supervision and the significant socio-economic impact of their activities, should play a leading role in promoting and applying the principles of RBC on the Polish market.

## 50<sup>TH</sup> ANNIVERSARY OF THE OECD GUIDELINES

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*The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* were adopted by the OECD in 1976 and remains the oldest international standard for responsible business, contributing to the development of sustainable economy.

To mark the 50<sup>th</sup> anniversary of the OECD Guidelines, a series of events will be held in June 2026 at the OECD headquarters in Paris, as part of RBC Week, including the OECD Global Forum on RBC.

In Poland, the OECD NCP is planning a conference that will showcase national experiences in responsible business and discuss current challenges, with a particular focus on business responsibility in the area of human rights.

# INTEGRATION OF THE RBC POLICY INTO STRATEGIC DOCUMENTS

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The OECD NCP will actively support the incorporation of RBC standards into strategic documents at the central and regional level, thereby contributing to better coordination of public policies.

In practice, such integration will enable creation of a coherent system in which responsible business becomes an integral part of the national development policy.

The harmonisation of expectations towards enterprises at various levels of administration will enable the promotion of investments that are consistent with the principles of responsible business.

This activity will constitute the OECD NCP's contribution to the implementation of the *OECD Recommendation on the Role of Government in Promoting Responsible Business Conduct* adopted by the OECD Council on 12 December 2022, which concerns policy coherence in this area across a wide range of government activities.

## STRENGTHENING THE REGIONAL AND LOCAL DIMENSION

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One of the core areas of activity in 2026 will be increasing presence of the OECD NCP at the regional level. The OECD NCP will encourage Polish subnational authorities to communicate their expectations towards businesses regarding the application of RBC standards by incorporating this policy into regional strategies and local economic policies.

Webinars and meetings are planned with representatives of marshals' offices, Regional Social Dialogue Councils, regional development agencies as well as with economic agencies.

Extending the composition of the OECD NCP Advisory Board by including a representative of subnational authorities will allow for better consideration of local needs and regional specifics, as well as for the effective use of existing regional cooperation networks and increase awareness of the need to apply responsible business principles at the local level.



# COOPERATION WITH STAKEHOLDERS

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Cooperation with trade unions remains an important element of social dialogue and the implementation of responsible business principles, therefore joint educational initiatives will continue.

The continuation of the activities of the Working Group on Social Responsibility of Universities, which supports universities in implementing the principles of the Declaration on Social Responsibility of Universities and contributes to the conduct of research in the field of RBC and due diligence, as well as the dissemination of these standards, is equally important.

## PROMOTION OF RBC POLICY IN THE PROCESS OF UKRAINE'S RECONSTRUCTION

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An important element of the OECD NCP's activities will be increasing the focus and promotion of RBC standards among enterprises interested in contributing to the reconstruction of Ukraine. Enterprises interested in investments and reconstruction projects in Ukraine should operate in accordance with RBC principles, which means that they have to respect human rights, labour standards, environmental protection and anti-corruption measures.

Particular emphasis will be placed on disseminating knowledge about enhanced due diligence in conducting business activities in areas affected by armed conflicts. This is particularly important for companies operating in Poland that cooperate with Ukrainian partners.

A mentoring programme for the Ukrainian OECD National Contact Point will also be implemented, providing institutional support for its activities.

## COMMUNICATION, EDUCATION, PROMOTION

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In 2026, the OECD NCP will conduct social media campaigns, webinars, meetings and conferences aimed at raising awareness among businesses, local authorities and the general public about the OECD Guidelines and RBC policy. Particular emphasis will be placed on important issues in the area of human rights in business, including forced labour and challenges related to artificial intelligence, which will be presented in form of practical recommendations and examples of good practices.

