

REPORT ON 2024 ACTIVITIES

of the Polish OECD National Contact Point for Responsible Business Conduct





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1. Tasks of the Polish OECD National Contact Point for Responsible Business Conduct

In 2024, the Polish OECD National Contact Point for Responsible Business Conduct (OECD NCP) continued to perform its main tasks:

- 1) It promoted the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines) and other OECD standards in the scope of responsible business conduct (RBC);
- 2) It conducted proceedings in cases arising from the received notifications, pertaining to alleged breaches of the OECD Guidelines.

The OECD Guidelines are the most universal international standard for RBC. At the end of 2024, the OECD Guidelines were being adhered to in 52 countries on all the continents where the OECD NCPs operate¹.

Recommendations put forward in the OECD Guidelines concern the activities of enterprises and their business relationships in the areas that should be analysed for risks of adverse impacts. They also contain detailed guidance that supports enterprises in the responsible conduct of their business activities.

Under the OECD Guidelines (Chapter I. "Concepts and Principles", para 11), countries adhering to the OECD Guidelines are obliged to establish the National Contact Points for Responsible Business Conduct. Nowadays, the OECD NCPs operate in 38 OECD member countries and in 14 non-OECD countries that adhere to the OECD Guidelines.





The OECD Guidelines define the concept of *due diligence* in RBC. **Due diligence** is a **process** that enterprises should conduct in order to **identify actual and potential adverse impacts of** their activities, as well as actual and potential adverse impacts within supply chains and in other business relationships. The adverse impact identification phase allows for adverse impacts to be assessed and prioritised and for specific procedures for preventing and mitigating such adverse impacts to be developed. Owing to due diligence, enterprises can minimise their adverse social and environmental impacts.



The June 2023 update of the OECD Guidelines ensured that they respond to pressing social, environmental and technological challenges and are in line with current regulatory trends in responsible business and sustainable development.



When a multinational enterprise fails to comply with the OECD Guidelines in its operations, it is possible to submit a notification of an alleged breach of the OECD Guidelines to the OECD NCP. After examining the case and accepting it for further consideration, the OECD NCP may offer the parties concerned its *good offices*, i.e. joint talks with the participation of the OECD NCP with the aim of facilitating a satisfactory solution for the parties.

The role of the OECD NCP is to give support to the parties with a view to finding a solution which will translate into a higher level of application of the RBC standards in practice.



2. Polish OECD NCP for RBC – functioning and organisation

In 2024, the Polish OECD NCP for RBC operated within the Department of European Affairs and International Cooperation at the Ministry of Development Funds and Regional Policy (MDFRP).

In the first half of the year, the Polish OECD NCP was composed of four MDFRP employees from the Corporate Social Responsibility Unit: Head of the Unit, Counsellor and two Chief Specialists.

In August 2024, as a result of internal reorganisation, a new organisational unit was established within the Department of European Affairs and International Cooperation at the MDFRP: **the OECD NCP for Responsible**

Business Conduct Unit. It is composed of four MDFRP employees:

- Jacqueline Kacprzak, PhD, Head of the OECD NCP for RBC Unit
- Katarzyna David, Chief Specialist
- Małgorzata Kłoś, Chief Specialist
- Media support: Kaja Mielicka, Senior Specialist

a) Advisory Board of the Polish OECD NCP for Responsible Business Conduct

The activities of the OECD NCP have been supported by the OECD NCP Advisory Board since June 2024.

The Advisory Board was established by an <u>Order of the Minister of Development Funds and Regional Policy dated 14 June 2024</u>. The tasks of the OECD NCP Advisory Board are to provide consultative and advisory support on RBC standards and issues concerning the proceedings based on notifications of alleged breaches of the OECD Guidelines by enterprises.



The Advisory Board includes experts representing public administration, business sector, trade unions, civil society organisations, environmental NGOs and academia.

The first meeting of the Advisory Board was held on 4 October 2024. The Advisory Board approved the action plan and the schedule of meetings in 2025.





3. Promotional activities

a) OECD NCP media

Website

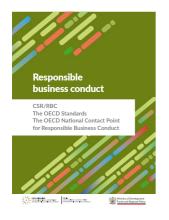
The main channel for disseminating the RBC standards developed by the OECD is the OECD NCP website which forms part of the official website of the MDFRP. The OECD NCP website is maintained in two language versions: <u>Polish</u> and <u>English</u>. It contains information on the activities of the OECD NCP, which is updated on a regular basis.

On the website the OECD Guidelines for Multinational Enterprises as well as all OECD sectoral guidances provided in the Polish language version by the OECD NCP are available. Sectoral guidances cover the following sectors: extractive, conflict minerals, garment and footwear, agriculture and financial sector. Sectoral guidances refer to the RBC due diligence process as defined in the OECD Guidelines in Chapter II 'General principles', in a manner adapted to the operating conditions in each sector.

The website is also used by the OECD NCP for the purposes of promoting the <u>OECD Due Diligence Guidance for Responsible Business Conduct</u>, published also <u>in Polish</u> and addressed to enterprises from all sectors and industries.







The OECD NCP website also features a booklet in <u>Polish</u> and <u>English</u> language versions, which is updated on a regular basis. It contains information on the OECD standards for RBC, including the OECD Guidelines, 2023 edition.

In addition, the booklet describes the conduct procedure before the OECD NCP in its current version (updated on 15 April 2024), including in the form of a flowchart.



In 2024, the transparency and functionality of the OECD NCP website has been improved and its current structure is as follows:



For Polish version of this page please use link here

What is the OECD National Contact Point?

The main task of the OECD National Contact Points for responsible business conduct (NCP) is:

1) to promote the OECD standards on responsible business conduct (RBC),

2) to handle notifications of alleged breaches of the OECD Guidelines for Multinational Enterprises.

The OECD NCPs operate in 52 countries:

38 OECD Member States and 14 non-member countries that adhere to the OECD Guidelines for Multinational Enterprises: Argentina, Brazil, Bulgaria, Croatia, Egypt, Jordan, Kazakhstan, Mauritius, Morocco, Peru, Romania, Tunisia, Ukraine and Urugway.

Contact to the Polish NCP

e-mail: kpk.oecd@mfipr.gov.pl

tel.: +48 22 273 84 99, + 48 516 247 009, + 48 532 351 43

PL OECD NCP Information Booklet



Contains information concerning OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and OECD Due Diligence Guidance for Responsible Business Conduct



Contains descriptions and links to download the OECD guidances for the following sectors: extractive, conflict minerals, garment and footwear, agriculture and financial sector.



Describes the ongoing activities of the Polish OECD NCP, including information on conferences, webinars and meetings held by the Polish OECD NCP as well as on international events attended by its representatives.





Contains links to download documents of the Polish OECD NCP such as the description and the flowchart of the conduct procedure before the OECD NCP and the notification form on alleged breach of the OECD Guidelines. The description and the flowchart of the conduct procedure before the Polish OECD NCP are also available in English and Ukrainian language versions.



Provides information on the composition and tasks of the Advisory Board of the OECD NCP. At the bottom of this page there is the "Resources" [Materiały] section, where it is possible to download, among others, the notes of the Board's meetings.



Provides information on how to submit to the OECD NCP notification of an alleged breach of the OECD Guidelines and links to download documents relating to proceedings conducted by the Polish OECD NCP (Initial Assessments, Final Statements, Follow up Notes, etc.).



Contains annual reports on the activities of the Polish OECD NCP, including links to the archived contents and reports on the activities of the OECD NCP from 2001 to 2015.



Provides information on the OECD NCP network and contains a link to the OECD website, leading to websites of individual OECD NCPs operating in 52 countries.



This tab redirects you to the OFCD NCP website in Polish.



Polish OECD NCP on LinkedIn

Since March 2024, the Polish OECD NCP has had a <u>profile on LinkedIn</u>, which is an international social network platform that supports establishing professional and business relationships and allows for a comprehensive exchange of information and knowledge. On LinkedIn, the OECD NCP publishes posts concerning its ongoing activities, promoting the OECD Guidelines, as well as information on events in which the OECD NCP representatives take part or reports and publications of relevance to the disseminating knowledge in the field of RBC.

b) Promotion of due diligence in RBC – events and expert publications

Disseminating knowledge on due diligence process in line with OECD standards is of particular importance in light of the EU sustainable development regulations and has been an important aspect of the OECD NCP's operations in 2024.

To the OECD Guidelines for Multinational Enterprises and OECD Due Diligence Guidance for Responsible Business Conduct, as well as UN Guiding Principles on Business and Human Rights (UN Guiding Principles), in particular to the concept of due diligence as described in these documents refer: the EU Corporate Sustainability Due Diligence Directive (CSDDD), the EU Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy (Article 18), as well as a number of other EU regulations.



The six-step due diligence process, as conceptualised by the OECD, helps to effectively identify risks and mitigate actual and potential adverse impacts of the business activities, as well as address them accordingly. These impacts may refer not only to issues concerning environment and respect for human rights, but also to other areas of RBC indicated in the OECD Guidelines, and may relate both to the own activities of enterprises and their business relationships.

The Polish OECD NCP disseminates knowledge of due diligence requirements under the aforementioned OECD Guidelines and the UN Guiding Principles at various events and in the form of publications authored or co-authored by its representatives.

11 April 2024 – <u>Thursday Forum on Due Diligence</u> organized by the Warsaw School of Economics (SGH)



27 May 2024 – <u>Webinar on due diligence in responsible business conduct</u> – held at the SGH by the Working Group on Social Responsibility of Universities:





28 June 2024 – <u>Second meeting of the Working Group on Due Diligence</u> held at the MDFRP. The meeting focused, among others, on the key provisions of the EU Corporate Sustainability Due Diligence Directive, in negotiations of which participated the OECD NCP representatives;



2 October 2024 – Business Forum 2024 held by the Polish Investment and Trade Agency (PAIH). OECD NCP presented due diligence issues during a panel discussion;

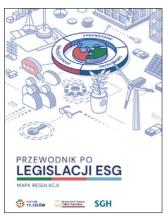




29 October 2024 – GREENPACT European ESG Summit, distribution of approximately 500 copies of the OECD Guidelines, UN Guiding Principles and other RBC standards, and presentation on due diligence issues made by the OECD NCP during the panel discussions on due diligence in supply chains and on responsibilities of management boards.



Cover of the Guide to ESG Legislation



4 November 2024 -

Publication of the "Guide to ESG Legislation" [Przewodnik po legislacji ESG]. The guide was created as part of the project implemented by the 17 Goals Campaign, the SGH and the Working Party on Social Responsibility of Universities at the MDFRP. One of the expert articles concerns due diligence in the area of business and human rights;

Cover of the Guide for Enterprises on Minimum Safeguards under Article 18 of the EU Taxonomy



20 December 2024 – Publication of the "Guide for Enterprises on Application of Minimum Safeguards under the EU Taxonomy" [Poradnik dla przedsiębiorstw w zakresie stosowania minimalnych gwarancji Taksonomii UEl. It was created in cooperation between the Ministry of Economic Development and Technology (MEDT), the MDFRP, the Polish OECD NCP and the Working Party on Application of EU Taxonomy at the MEDT. The guide is a tool intended for enterprises applying due diligence and adhering to the OECD Guidelines and the UN Guiding Principles in the context of the requirements on minimum safeguards under Article 18 of the EU Taxonomy.



c) Other RBC promotional activities

The OECD standards for responsible business conduct were also promoted at various events co-organised by the OECD NCP or at external events in which the OECD NCP representatives participated.

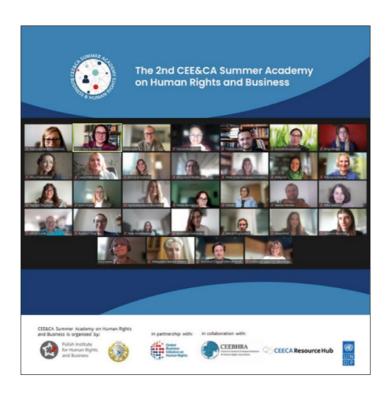
25 April 2024 – <u>Webinar on the draft law implementing the EU Corporate Sustainability Reporting Directive (CSRD)</u>, co-organised by the MDFRP and the Ministry of Finance responsible for the transposition of the CSRD into national law. The role of the OECD NCP and the OECD Guidelines were identified as complementary tools for supporting the implementation of the CSRD:

1 April 2024 – Participation of the OECD NCP representative in the panel discussion on minimum safeguards under the EU Taxonomy, held by mBank;



9 May 2024 – Meeting between the Polish OECD NCP and a group of Jagiellonian University students. Representatives of the OECD NCP provided the students with information on the activities of the OECD NCP, the OECD Guidelines and also on the specific instances handled by the Polish OECD NCP and other OECD NCPs;





- **1 October 2024** Participation of the OECD NCP representative as a speaker at the second edition of the CEE&CA Summer Academy on Business and Human Rights held by the Polish Institute for Human Rights and Business and the Yaroslav Mudryi Ukrainian National University of Law in cooperation with the Global Business Initiative on Human Rights and with the support of the UNDP, CEECA BHR Association and the CEE&CA Resource Hub;
- **2 October 2024** Participation of the OECD NCP representative as a panel member in an online workshop entitled "ESG and Sustainable Development in Agricultural Industry" held by the MEDT;





3 October 2024 – Participation of the OECD NCP representatives in the discussion entitled "Corporate Interest and Sustainability. A Paradigm Shift" held by ClientEarth Poland;

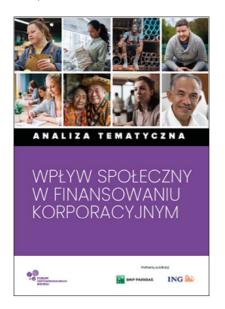


26 November 2024 -

Participation of the OECD NCP representative in the panel discussion entitled "Deep Dive: G for Governance - how to make the transition to ESG together with your stakeholders" held by better. (Goodbrand Company Polska)

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The OECD NCP has also been involved in the preparation of expert publications compiled by one of the OECD NCP's key stakeholders, namely Responsible Business Forum.



The article entitled "Responsible business conduct standards supporting enterprises in implementing ESG" [Standardy odpowiedzialnego prowadzenia działalności biznesowej wspomagające przedsiębiorstwa we wdrażaniu ESG] featured in the FOB publication "Thematic Analysis. Social Impact in Corporate Finance" [Analiza tematyczna. Wpływ społeczny w finansowaniu korporacyjnym];







RAPORT Odpowiedzialny biznes w Polsce 2023



Jacqueline Kocpreak KRAJOWY PUNKT KONTAKTOWY OECD, MINISTERSTWO FUNDUSIZ LPOUT OF BEDDINGLINES

ESG a zasady odpowiedzialnego prowadzenia biznesu

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Aktualizacja Wytycznych OECO z 2023 r. nie zmienia ich struktury – nadal mamy w nich jedenadcie rozdziałow – alie w dwóch z nich zmieniją je ich lytuły i zakres merytoryczny. Ostyczy to rozdziału VB "Zwalczanie przekupstwa i innych form korupcji" oraz rozdziału XI. Nauka, technologia i innowacje".

owym aspektem wprowadzonym w Wytycznych OECO sost potrzeba zapewnienia przez przedsiębiorstwa beziecznego środowiska ouobom oraz grupom osób narażojech na rypko, w tym ochrony osób oraz grupo osób zgłanających obowy oblyczące dzialaności przedsiębiorstw natrzał B. "Zasady opiślom", część A plat 10 oraz Komenrod oceratikali. Zasady opiślom", część A plat 10 oraz Komenrod oceratikali. Zasady opiślom", część A plat 10 oraz Komenrod oceratikali. Zasady opiślom", część A plat 10 oraz Komen-

omimo że w wielu obszarach Wytyczne GECO były zgode z międzynarodowymi repulacjami w zakresie odpoiedzialnego biznesu, to jednak sporo zmian znajdziemy t treśsi rozdziału odnoszącego się do środowiska. Doty-

The article entitled "ESG versus the Principles of Responsible Business Conduct" [ESG a zasady odpowiedzialnego prowadzenia biznesu] featured in the FOB Report "Responsible Business in Poland 2023. Good practices" [Odpowiedzialny biznes w Polsce 2023. Dobre praktyki].

In 2024, as a result of the promotional activities carried out by the Polish OECD NCP, information on the OECD Guidelines and the OECD Due Diligence Guidance for Responsible Business Conduct could reach several thousand recipients. Recordings of the events held on the MDFRP YouTube channel, made available on the OECD NCP website, continue to be viewed with interest by enterprises and other stakeholders.



d) The role of stakeholders

The OECD NCP works in partnership with a wide variety of stakeholders, including representatives of business and industry organisations, civil society organisations, trade unions, academia and public administration, for the purposes of providing assistance in holding events, developing tools for businesses and sharing knowledge of RBC.

Dialogue, Engagement, Education Advisory Board of the Polish OECD NCP Working Group on Due Diligence Working Group on Social Responsibility of Universities Information and education activities on business accessibility Enterprises Trade unions, industry organizations, NGOs activities Government administration

The current tasks of the two working groups operating in cooperation with the OECD NCP are defined in the Order of the Minister of Development Funds and Regional Policy of 14 June 2024 on the establishment of working groups to ensure stakeholders participation in the development of systemic solutions for corporate social responsibility policies.



The Working Group on Due Diligence provides support for due diligence tasks, while the Working Group on Social Responsibility of Universities focuses, in particular, on sharing knowledge of RBC issues, especially in the context of due diligence and research works carried out in this area.

4. OECD NCP activities for the coherence of RBC policies

As part of its efforts to promote cohesion of policies on responsible business conduct in 2024, the OECD NCP actively promoted the <u>Polish language version</u> of <u>Recommendation of the OECD Council on the Role of Government in Promoting Responsible Business Conduct</u>.

On 22 February 2024, a meeting between representatives of ministries and central authorities was held at the MDFRP for the purpose of discussing the aforementioned Recommendation and the role of individual ministries and central authorities in the implementation of the five recommendations of the OECD Council on the promotion and monitoring by governments of the implementation by enterprises of the OECD sectoral guidances on due diligence in responsible supply chains.

As a result of the cooperation established with other ministries and central authorities, the OECD NCP gathered more detailed information, which allowed for information to be prepared for the OECD questionnaire on the implementation of the aforementioned five recommendations of the OECD Council.



Update of the conduct procedure before the Polish OECD NCP, consultations with stakeholders

On 15 April 2024, the Polish OECD NCP updated the <u>Conduct procedure</u> before the Polish NCP in specific instance related to an alleged breach of the OECD <u>Guidelines</u>, as well as the <u>notification form</u> on alleged breach of the OECD <u>Guidelines</u>.

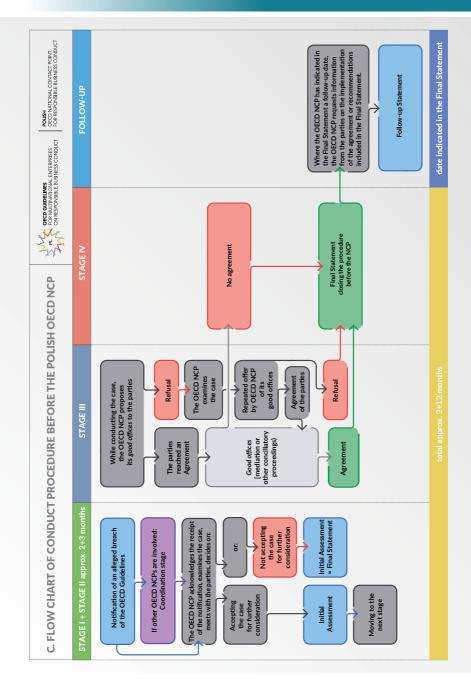
The updated documents are in line with the version of the OECD Guidelines in force since 8 June 2023, which also introduces some changes to the functioning of the OECD NCP.

In accordance with the OECD Guidelines, the process of updating the Conduct procedure before the Polish OECD NCP was transparent and open to a wide range of stakeholders. A consultation meeting was held at the MDFRP on 21 February 2024 in order to discuss in detail the draft of the updated procedure. The updated procedure also takes into account written comments submitted by the OECD NCP stakeholders in the consultation process following the meeting.

The OECD NCP website has a separate tab concerning the **proceedings before** the OECD NCP. The flowchart of conduct procedure and the notification form of an alleged breach of the OECD Guidelines are also available to download in this tab.

The procedure before the Polish OECD NCP is also available in <u>English</u> (on the English version of the OECD NCP website) and in <u>Ukrainian</u> (the link to the procedure in Ukrainian is available on both the OECD NCP website in Polish and the OECD NCP website in English)







6. Specific instances handled by the Polish OECD NCP

- 1. On **24 January 2024,** the OECD NCP published **the Final Statement** in the specific instance concerning Valeo Autosystemy Sp. z o.o.
- 2. In 2024, the Polish OECD NCP received **two new notifications** of alleged breaches of the OECD Guidelines by Polish enterprises. The Initial Assessments in these two cases were not issued in 2024.
- 3. In 2024, the OECD NCP continued to handle two other specific instances accepted for examination in 2023.
- The first of them was accepted for examination on 28 August 2023, but it was suspended on 31 January 2024 due to the pending court proceedings. The OECD NCP representatives contact the parties concerned every few months in anticipation of the conclusion of the court proceedings.
- The notification in the second case was received by the OECD NCP on 5 December 2023.

Having examined the case in detail and having held meetings with the parties concerned, the OECD NCP accepted the specific instance for further consideration on 25 July 2024.

On 4 October 2024, the Initial Assessment was agreed with the parties concerned in a case that by decision of the OECD NCP was not made public. On 10 October 2024, the information note on accepting the case for further proceedings was published on the OECD NCP website. The document is available for download in the "Notifications" tab.

Information on all the specific instances handled by the Polish OECD NCP and the related documents are published on the OECD NCP website in the "Notifications" tab.



7. Participation of the Polish OECD NCP in the works of the OECD Forum

a) Meetings of the OECD Working Party on Responsible Business Conduct

In 2024, the MDFRP representative, Ms. Jacqueline Kacprzak continued to act as a member of the Bureau of the OECD Working Party on Responsible Business Conduct (WPRBC), which she has been doing continuously since 2017.

The OECD NCP representatives attended the WPRBC meetings held on: **6-7 March 2024, 24-26 June 2024 and 19-20 November 2024.**

During the WPRBC meetings issues concerning the promotion of a responsible approach to conducting business activities arising from the RBC standards developed within the OECD are discussed.

The functioning of the OECD NCPs is also the subject of discussion at WPRBC meetings.

It should be pointed out that the peer review of the Polish OECD NCP, which took place on 28-29 June 2023, was discussed at the WPRBC meeting held on **7 March 2024**. The peer reviews of the OECD NCPs, should be carried out in all countries in which the OECD NCPs operate. They offer an opportunity for sharing good practices and experiences with a view to strengthening the OECD NCP's capacity to carry out its tasks.

The <u>Peer Review Report of the Polish OECD NCP</u> was published on 30 April 2024.





Conclusions on all the OECD NCP peer reviews are formulated in relation to the four main areas of their operations:

- 1. Institutional arrangements of the OECD NCPs
- 2. Promotional activities, in particular, the promotion of the OECD Guidelines
- 3. Specific instances handled by the OECD NCPs
- 4. Support for government policies to promote RBC

<u>The Polish language version of the report</u> was launched on 26 February 2025 at the meeting with the stakeholders on the implementation of recommendations formulated after the OECD NCP peer review.



b) The OECD NCP Network Meetings

In 2024, the Polish OECD NCP representatives participated in two meetings of the OECD NCP Network, which were held on **27 June 2024** and on **21-22 November 2024** and during which the practical aspects of the functioning of the OECD NCP were discussed.

c) The OECD NCP Regional Meetings

On **22 November 2024,** the Polish OECD NCP representatives participated in the regional meeting of OECD NCPs from Central and Eastern European countries.

d) Peer learning meetings organised by other OECD NCPs

On **21-22 October 2024,** the Polish OECD NCP representative took part in the Stakeholder Forum held by the Austrian OECD NCP in Vienna and in the peer-learning meeting of OECD NCPs from other countries.





During the meeting, the OECD NCP representatives shared experiences on the promotional activities of the OECD NCPs and on the issues concerning stakeholder engagement and cooperation with advisory bodies, and also on their works on the cohesion of RBC policies.

Contact to the Polish OECD NCP

E-mail: kpk.oecd@mfipr.gov.pl Phones:

- +48 22 273 84 99
- + 48 516 247 009
- + 48 532 351 437



