



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

**Warsaw, 27 May 2026**

This Final Statement presents the actions taken by the Polish OECD National Contact Point for responsible business conduct (OECD NCP) in response to the notification of a potential breach of the OECD Guidelines for Multinational Enterprises (OECD Guidelines) received by the OECD NCP on **6 December 2024**.

After meetings with the parties to the proceedings and the analysis of the information and documents collected, **the case was not accepted by the Polish OECD NCP**, as explained and described in this Final Statement.

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

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## I. BASIC FACTS OF THE CASE

- 1) The Polish OECD NCP received information about potential breach of the OECD Guidelines related to the activities carried out in Myanmar by the Polish Enterprise on **4 November 2024**.
- 2) The case was brought also to the attention of the **OECD NCPs in Austria** and the **Netherlands**.
- 3) The notification of an alleged breach of the OECD Guidelines filled on the form required by the Polish OECD NCP was received by the OECD NCP electronically on **6 December 2024**.
- 4) The Polish OECD NCP handled the present case in coordination with the **OECD NCPs in Germany and the United Kingdom**.
- 5) On **20 January 2026**, the Polish OECD NCP decided **not to accept the present case for further consideration**.
- 6) In accordance with the Procedure for Proceedings before the Polish OECD NCP on a Potential Breach of the OECD Guidelines (Part B., II., point 6)) this **Initial Assessment is at the same time the Final Statement in the case**.

## II. COMPETENCES OF THE POLISH OECD NCP

- 1) The Polish OECD National Contact Point for Responsible Business (OECD NCP), like the other OECD NCPs operating jointly in 52 countries, disseminates the standards for responsible business conduct (RBC) developed by the Organisation for Economic Co-operation and Development (OECD).
- 2) The OECD NCP is also competent to handle notifications of potential breaches by companies of the [OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (OECD Guidelines).
- 3) The Polish OECD NCP acts as an out-of-court complaint-handling mechanism in cases related to the implementation of the OECD Guidelines by companies.
- 4) Notifications are handled on the basis of [Conduct procedure before the Polish OECD NCP in specific instance related to an alleged breach of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#), the last update of which took place on 15 April 2024 and is in line with the OECD Guidelines, 2023 edition.
- 5) In accordance with the OECD Guidelines (Part II. Procedures for the implementation of the OECD Guidelines) and with *the Procedure for Proceedings before the Polish OECD NCP*, the procedure before the OECD NCP ends with the preparation and publication of the Final Statement.

## III. NOTIFICATION – FORMAL INFORMATION

- 1) The notification of an alleged breach of the OECD Guidelines filled on the form required by the Polish OECD NCP was received by the OECD NCP electronically on **6 December 2024**.
- 2) The notification was lodged by the **International Trade Union IndustrialALL Global Union** (hereinafter: **the Notifier**).
- 3) The notification concerned an alleged breach of the OECD Guidelines by the Polish multinational enterprise **LPP S.A.** with its registered office in Gdansk (hereinafter: **the Company**).



- 4) In the notification the Notifier stated an alleged breach of the following chapters of the OECD Guidelines in relation to the Company's activities in Myanmar:
- **Chapter I "Concepts and Principles"** (in particular point 2);
  - **Chapter II "General Polices"** (in particular: Part A, points 1, 2, 7, 9, 10, 11, 12 and 15),
  - **Chapter IV "Human Rights"** (in its entirety),
  - **Chapter V "Employment and Industrial Relations"** (in its entirety).

#### IV. PARTIES TO THE PROCEEDINGS

##### 1) The Notifier

**IndustriALL Global Union** is an international trade union federation with its headquarters in Geneva. The Federation was established in 2012 and currently has over 50 million employees in 140 countries, including Poland.

The Federation represents employees employed in several industrial sectors, including the mining, chemical, processing, textile-clothing and footwear sectors. It supports associated trade unions in their activities, coordinates joint actions at international level and organizes campaigns aimed at promoting workers' rights on a global scale.

In addition, it is lobbying for the ratification and implementation of existing international labour rights conventions, including those of the International Labour Organisation (ILO), by the countries in which it operates and for the development of new standards.

The Federation actively participates in social dialogue with various international organisations, including the OECD and the ILO, presenting the expectations of its members regarding decent work standards, health and safety at work, and responsible business conduct and due diligence.

IndustriALL Global Union is also working to ratify and implement existing international labour conventions, including those of the ILO, and to develop new regulations and standards.

The notification also includes the following trade union organisations:

- **the Confederation of Trade Unions Myanmar (CTUM)**  
As indicated in the notification, **the Confederation of Trade Unions of Myanmar (CTUM)** is the only registered trade union confederation and the most representative trade union organization in Myanmar.  
CTUM brings together 65 000 members from the agricultural, clothing, footwear, food, leather, transport (rail, transshipment and road), construction, mining and education sectors. CTUM has been a member of the International Trade Union Federation (ITUC) since 1996 and has represented Myanmar workers in the ILO since 2014. In view of the political situation in Myanmar since 2021, the President of the CTUM and other representatives of the Central Committee of the CTUM are in exile outside Myanmar.
- **the Industrial Workers Federation of Myanmar (IWFM)**  
The IWFM is a trade union organization associated with CTUM and IndustriALL. The President of the IWFM, as well as the President of the CTUM and other representatives of the Central Committee of the CTUM in view of the political situation in Myanmar, has been in exile outside Myanmar since 2021.



According to the notification, IndustrialALL Global Union is also acting on behalf of above mentioned organizations.

## 2) The Company

**LPP S.A.** is a Polish multinational enterprise based in Gdansk, engaged in the design, production and distribution of garment. The Company is the largest fashion enterprise in Central Europe operating in the garment and footwear sector. The Company is listed on the Warsaw Stock Exchange and is part of the LPP Capital Group.<sup>1</sup>

The Company has over 30 years of experience in the clothing industry. The sales network covers the whole of Poland, European countries and the Middle East. The Company operates in the so-called omnichannel concept model, i.e. in which traditional and online sales are fully integrated.

The Company has five brands: **Sinsay, Reserved, Cropp, Mohito and House**. Concepts of brand collections are created in Poland, while the sewing of designed models is outsourced to external companies. The Company does not have its own factories. It is a very popular model in the clothing industry. Approximately in 2024 94% of the Company's brand collections were ordered in Asia, mainly in China, Bangladesh, Myanmar, India, Pakistan and Cambodia. At the same time, at any single supplier, the value of purchased goods did not exceed 5% of the total purchases.

The Company sells its collections in approx. 40 countries where it conducts online and stationary sales (approx. 2 300 shops). It creates jobs for over 43 thousand people (including almost 24 thousand in Poland). The Company's net profit in 2024 was PLN 1.7 billion.

The headquarters of LPP S.A. is located in Gdansk. This is where the Sinsay, Reserved and Cropp collections are created. The Company also has an office in Krakow, which is the design background for the House and Mohito brands, and a Reserved product office in Warsaw, which supports the Gdansk team in special projects.

In addition, the Company has foreign offices in Shanghai (China), Dhaka (Bangladesh) and Istanbul (Turkey). These offices are responsible for coordinating the production of LPP collections in local factories, quality control as well as auditing for appropriate working conditions and compliance with human rights by suppliers. At the same time, in each country in which the Company's stationary stores are located, there is a local subsidiary.

In total, the Company consists of 29 subsidiaries of foreign companies. Most of them are entities distributing the Company's products outside Poland. The Company also has six domestic companies, which deal with, among others, servicing showrooms in Poland, sales of promotional clothing, logistics services, IT project management.

The Company's team has a total of about 54,000 people in offices and sales structures and distribution in Poland, Europe and Asia.

## V. LIST OF ACTIONS TAKEN BY THE OECD NCP

On **4 November 2024**, the Notifier sent information to the Polish and Dutch OECD NCPs about systematic breaches of the OECD Guidelines related to the activities carried out in Myanmar by the Polish Enterprise LPP S.A. and its shareholders.

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<sup>1</sup> The information presented in this section has been prepared on the basis of: [Consolidated annual report for 2024 of the LPP SA Capital Group](#), p. 8 and 14 and website <https://www.lpp.com/en/>



Due to the fact that, in accordance with the procedure before the Polish OECD NCP, the notification to the Polish OECD NCP should be submitted in Polish, and only in specific cases the Polish OECD NCP allows for the possibility of consulting the case in English and submitting the notification in English – the OECD NCP contacted the Notifier, explaining how proceedings were conducted before the Polish OECD NCP and sending the English version of the notification form – asking the Notifier to fill in the form as indicated in the individual boxes.

The notification of an alleged breach of the OECD Guidelines filled on the form required by the Polish OECD NCP was received by the OECD NCP electronically on **6 December 2024**.

The following is an overview of the actions taken by the OECD NCP following the notification.

<b>16 December 2024</b>	The OECD NCP acknowledged receipt of the notification to the Notifier.
<b>16 December 2024</b>	Due to the fact that the notification identified financial companies from Austria and the Netherlands as shareholders of the Company, the OECD NCP also notified the receipt of the notification of the OECD NCP in Austria and the Netherlands.
<b>18 December 2024</b>	The OECD NCP sent a letter to the Company informing about the receipt of the notification by the OECD NCP and asking the Company to take a position on the matter.
<b>18 December 2024</b>	The OECD NCP contacted the <b>German OECD NCP</b> , which on <b>On 17 December 2024</b> , it informed the Polish OECD NCP that it had received a similar notification from the same Notifier for a German enterprise.  Representatives of the Polish and German OECD NCPs agreed that the <b>UK OECD NCP</b> should also be invited to cooperate and coordinate, which received a similar notification from the same Notifier on the UK enterprise.
<b>30 January 2025</b>	The OECD NCP received the position of the Company in the case.
<b>4 March 2025</b>	The OECD NCP met in an online format with the Notifier.
<b>31 March 2025</b>	The OECD NCP met in a stationary format with representatives of the Company.
As a result of the meetings with the parties to the proceedings, it was established that the parties would send the supporting documents and information to the OECD NCP by electronic means.	
<b>1 April 2025</b>	The Company sent supplementary information to the OECD NCP.
<b>15 April 2025</b>	The Notifier sent additional documents in the case.
<b>April 2025 to January 2026</b>	The OECD NCP exchanged correspondence and met regularly with the German and UK OECD NCPs.
<b>June 2025 to August 2025</b>	On the initiative of the Polish OECD NCP, in-person and online meetings were held with representatives of public administration, experts and representatives of other circles with knowledge and experience in the field of the socio-political and economic situation in Myanmar.



August 2025 to January 2026	The OECD NCP investigated the case and considered possible scenarios for further steps in the case.
20 January 2026	The OECD NCP decided not to accept the case for the further consideration.
25 February 2026	The OECD NCP provided the parties to the proceedings with a draft Initial Assessment on the case (which is also a Final Statement).

## VI. SUMMARY OF THE NOTIFICATION

- 1) In the opinion of the Notifier, an alleged breach of the OECD Guidelines occurred as a result of the Company's activities in Myanmar, in which the military junta has been in power since 2021 and the country is in a state of civil war.
- 2) In the opinion of the Notifier, the Company cannot meaningfully engage with trade unions while operating in an environment in which military law and police actions are entirely contrary to the OECD Guidelines and causes the Company to be unable to comply with the relevant recommendations of the OECD Guidelines without violating local military law, which results in the Company violating the provisions of the OECD Guidelines, in particular **Chapter I "Concepts and Principles"**, according to which:

**point 2.**

*Obeying domestic laws is the first obligation of enterprises. The Guidelines are not a substitute for, nor should they be considered to, override domestic law and regulation. Failure of governments to uphold the principles and standards consistent with the Guidelines or their associated international commitments does not diminish the expectation that enterprises observe the Guidelines. While the Guidelines extend beyond the law in many cases, they should not and are not intended to place an enterprise in situations where it faces conflicting requirements. However, in countries where domestic laws and regulations conflict with the principles and standards of the Guidelines, enterprises should seek ways to honour such principles and standards to the fullest extent which does not place them in violation of domestic law.*

- 3) The Notifier indicated that it received many reports of problems occurring in 2023 respecting workers' rights in local factories producing for the Company. Subsequent reports of infringements in these factories were also reported in 2024.

Therefore, in the opinion of the Notifier, the Company contributes to extreme human rights violations against local workers and trade union representatives, in breach in particular **of the provisions of Chapter II "General Policies", Part A**, according to which Enterprises should:

**point 1.** *contribute to economic, environmental and social progress with a view to achieving sustainable development;*

**point 2.** *respect the internationally recognised human rights of those affected by their activities; (...)*

**point 3.** *develop and apply effective self-regulatory practices and management systems that foster a relationship of confidence and mutual trust between enterprises and the societies in which they operate;*



- 4) Moreover, contrary to the further principles set out in **Chapter II "General Policies", Part A, points 9 and 10**. The enterprise, in the opinion of the Notifier, has not used its *leverage* to prevent repression by the military, and the military has access to the place of production of goods for the Company.

*(...) enterprises should:*

**point 9.** *refrain from discriminatory or disciplinary action or otherwise engaging in reprisals against workers, trade union representatives or other worker representatives who make bona fide reports to management or, as appropriate, to the competent public authorities, on practices that contravene the law, the Guidelines or the enterprise's policies.*

**point 10.** *refrain from and take steps to prevent the use of reprisals, including by entities with which the enterprise has a business relationship, against any persons or groups that may seek to or do investigate or raise concerns regarding actual or potential adverse impacts associated with the enterprise's operations, products or services. This includes promoting an environment in which individuals and groups feel safe to raise concerns and, where relevant, contributing to the remediation of adverse impacts of reprisals when they occur.*

- 5) In the opinion of the Notifier, there was also a breach of the recommendations of the OECD Guidelines indicated in **Chapter II "General Policies" (part A, points 11. and 12.) due to the failure to carry out, in the opinion of the Notifier, an effective due diligence process, not to mitigate the negative effects of the Company's activities on respect for human and labour rights and not to take any steps to prevent future negative effects of the enterprise's activities.**

*(...) enterprises should:*

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

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

- 6) The Notifier also points to an alleged breach of **Chapter II "General Policies" (part A, point 15.)** because in the opinion of the Notifier, the Company can not meaningfully engage with trade unions on matters covered by the OECD Guidelines.

*(...) enterprises should:*

**point 15.** *engage meaningfully with relevant stakeholders or their legitimate representatives as part of carrying out due diligence and in order to provide opportunities for their views to be taken into account with respect to activities that may significantly impact them related to matters covered by the Guidelines.*

- 7) In addition, the Notifier pointed out that the Company, in the opinion of the Notifier, violates chapters of the OECD Guidelines: **Chapter IV "Human Rights" (in its entirety)** and **Chapter V "Employment and Industrial Relations" (in its entirety)**, due to continued investments and



activities in a country without the rule of law and where the military interferes in the independent representation of trade unions, dialogue and collective bargaining.

- 8) In addition, the Notifier provided information in the notification on:
  - a) serious violations of working conditions in Myanmar, in particular in the textile and clothing sector;
  - b) difficulties for trade union organisations to operate in Myanmar since the 2021 coup, passport cancellations and arrests of trade union members;
  - c) reports of violations of working conditions in factories in Myanmar, which, to the knowledge of the Notifier, are used by the Company;
  - d) lack of action by the Company to address systemic problems in Myanmar caused by the actions of the military authorities.
- 9) **The Notifier also presented its desired outcomes from the Company, which it would like to achieve as a result of the dialogue and proceedings before the OECD NCP, namely:**
  - a) The Company will cease its activities in Myanmar and disengage from all its activities in that country;
  - b) The Company shall agree with the Notifier on a framework for compliance with the OECD Guidelines, including by signing the Notifier's Framework for Responsible Withdrawal of the Company from Myanmar;
  - c) The Company shall obtain evidence of payments to employees at the end of the plans to leave the factories, including all severance payments and benefits due to persons affected by the Company's activities;
  - d) The OECD NCP will notify other government officials, such as public procurement officials and the Ministries of Trade and Investment in Poland, Austria, the Netherlands and the European Union, who may be interested in the issues identified in the notification.

## VII. POSITION OF THE COMPANY

- 1) In its letter of 30 January 2025 to the OECD Polish NCP in response to the notification, the Company expressed the view that **the allegations made against the Company in the notification were unfounded.**
- 2) In the opinion of the Company, the content of the allegations against the Company is a free compilation of various facts and allegations, from political to social, legal to business, and thus it is difficult to say where in the notification there is a general reflection on the situation in Myanmar and where the allegations against the Company are formulated.
- 3) Subjectively presented negative background to the functioning of Myanmar, in the opinion of the Company, was an opportunity for the Notifier to put the Company against this background and to accuse it of violating the OECD Guidelines without giving specific places of events, circumstances and evidence to which the Company could respond and respond in a meaningful way.
- 4) In the opinion of the Company, the Notifier has freely given the OECD Guidelines a legally binding character, overriding the provisions of national law in Myanmar. In the opinion of the Company, the OECD Guidelines indicate as an obligation for entrepreneurs to comply with local law while complying as broadly as possible with the OECD Guidelines. However, in the opinion of the Company, the OECD Guidelines do not take precedence over local law, and the application of the OECD Guidelines must not violate national law.



- 5) By integrating its business model into the process of globalization, the Company orders goods in different places around the world, complying with national law in accordance with the recommendations of the OECD Guidelines, striving for their widest respect.

The Company emphasized that by choosing places of economic cooperation, it also implements the suggestions of the European Union, encouraging business contacts with entrepreneurs from developing countries experiencing political and social instability. Myanmar, for which the EU has set unilateral tariff preferences on imported goods, has also received particular support from the EU.

- 6) Moreover, in its letter to the OECD NCP, the Company strongly objected to presenting the Company in an extremely negative context, as was the case in the online publication of the Notifier of 14 November 2024.
- 7) In the summary of its position, the Company requested that the OECD NCP should not accept the case set out in the notification for further investigation.

#### VIII. INITIAL ASSESSMENT OF THE CASE BY THE OECD NCP

During the examination of the case in accordance with the [Conduct procedure before the Polish OECD NCP in specific instance related to an alleged breach of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (Part B. point II., 2), the OECD NCP examined the following criteria:

**a) Checking the identity of the Notifier and the reasons for its interest in the case.**

According to the documents submitted, the notification was issued by representative of the **International Trade Union IndustrialALL Global Union**.

On the basis of the information gathered, the OECD NCP considered that the Notifier, as a well-known international trade union federation representing the interests of more than 50 million employees, may have reasons to be interested in the Company's impact on employees, including in its supply chain, and in issues related to trade union activities in Myanmar.

**b) Checking whether the Company is covered by the OECD Guidelines?**

On the basis of the information gathered in the case, the OECD NCP concluded that:

- the LPP Capital Group consists of 29 subsidiaries of foreign companies;
- in 29 countries where the Group's companies are located, there is a network of LPP stationary stores;
- LPP Capital Group has a long international value/supply chain and permanent business relationships with entities in other countries;
- LPP Capital Group has extensive sales and distribution structures in Poland, Europe and Asia;
- LPP Capital Group has foreign offices in Shanghai (China), Dhaka (Bangladesh) and Istanbul (Turkey). These offices are responsible for coordinating the production of LPP collections in the factories there, quality control as well as auditing for appropriate working conditions and compliance with human rights by suppliers;
- most LPP brand collections are ordered in Asian countries, mainly in China, Bangladesh, Myanmar, India, Pakistan and Cambodia.



In the light of the above, **the OECD NCP considered that the Company identified in the notification is a multinational enterprise covered by the OECD Guidelines.**

The OECD NCP emphasizes that the understanding of the concept of 'multinational enterprise' adopted by the OECD NCP, under Polish law or under international law other than the OECD Guidelines, may differ from the recommendations formulated in the OECD Guidelines.

Indeed, Chapter I of the OECD Guidelines, "Concepts and Principles", point 4, states that, in order to assess whether or not an undertaking is a multinational enterprise, account must be taken of: the *international nature of the undertaking's structure or activities and its commercial form, purpose or type of activity.*

At the same time, the OECD NCP considered that the Notifier did not provide sufficient information, alleging a potential breach of the OECD Guidelines by both the Company and two of its shareholders: a Dutch Enterprise from the financial sector and an Austrian Enterprise from the financial sector. As requested by the Notification Author, the OECD NCP informed about the OECD NCP in Austria and the Netherlands.

At the same time, the Polish OECD NCP considered that potential allegations against the Company's shareholders could be raised only after examining the Company's behavior and its possible impact on compliance with the OECD Guidelines and that involving the Company's shareholders in the case would require separate notifications to companies that are shareholders of the Company.

Therefore, in the following steps, the Polish OECD NCP examined **the case only in relation to the Company.**

**c) Analysis of whether the matter is relevant for the implementation of the OECD Guidelines and justified.**

Based on the information provided in the notification and collected by the OECD NCPs during their meetings with each party to the proceedings, **the OECD NCP considered that the matter was relevant for the implementation of the OECD Guidelines**, in particular as regards issues related to carrying out due diligence when doing business in a country with a high risk of conflict.

In addition, as indicated earlier, the Polish OECD NCP handled the present case in coordination with **the OECD NCPs in Germany and the United Kingdom**, which received notifications with the same content as the Polish OECD NCP, only concerning a German Enterprise and a British Enterprise.

After careful examination of the allegations made in these notifications, the English, German and Polish NCPs of the OECD considered that the allegations described in the notification are very general, and the main argument of the Notifier is that it is not possible to conduct trade union activities in a country such as Myanmar, where the military junta exercises power.

The Polish OECD NCP considered that the mere fact of operating in a country where the military junta exercises power cannot be a sufficient argument to establish an alleged breach of the OECD Guidelines and the expectation of a responsible departure from the territory of that country by terminating business activity in that country.

Thus, although the **OECD NCP considered that the case presented in the notification was relevant for the implementation of the OECD Guidelines**, it also considered **that it was not justified** because it was not supported by sufficient information.

**d) Checking whether there is a connection between the Company's activities and the case.**

As indicated in point VIII. b) above, in the opinion of the OECD NCP, there is a link between the activities of the Company and the case. The Company is a multinational enterprise with operational activities in Myanmar.



**e) Checking whether there were alternative appeal mechanisms or legal procedures (including court proceedings).**

According to the information obtained by the OECD NCP, **other appeal mechanisms or judicial proceedings may apply** in the present case.

The Notifier may consider, for example, [filing a complaint with the Committee on Freedom of Association \(CFA\)](#) of the International Labour Organisation (ILO).

The CFA has been set up to deal with complaints about violations of freedom of association, regardless of whether the country concerned has ratified the relevant ILO conventions.

Complaints may be brought against an ILO Member State by employers' and workers' organisations. If the Committee decides to accept the matter, it shall establish the facts by means of a dialogue with the government of the State concerned.

If the Committee finds a breach of the standards or principles of freedom of association, it shall draw up a report through the Administrative Board and make recommendations on how to remedy the situation. Governments are then required to report on the implementation of these recommendations.

**f) If proceedings are being conducted before by another body in the same case, checking whether proceedings before the OECD NCP are possible.**

The parties to the proceedings did not inform the OECD NCP of the ongoing proceedings before other authorities.

**g) Check whether similar cases (or similar proceedings) have already been dealt with in other national or international procedures.**

[The OECD database](#), which collects data on cases handled by OECD NCPs in 52 countries implementing the OECD Guidelines, contains more than 13 cases in the textiles, clothing and footwear sector. Not all of them have been adopted by individual OECD NCPs for operation.

In addition, the database contains 11 cases concerning companies operating in Myanmar. Three of these cases were not accepted. In one of the cases, although it was accepted for conducting, mediation did not take place due to the lack of consent of the parties to enter into talks. Two cases from 2001 were closed.

The remaining cases are at different stages of the proceedings and generally concern four sectors: the mining, ICT, automotive and textile-clothing and footwear sectors.

Among the cases conducted in recent years concerning textile and clothing companies operating in Myanmar, two cases should be noted:

- 1) case handled in 2018-2022 by the Czech OECD NCP. Case concluded by agreement between the parties to the proceedings.
- 2) a case conducted in 2021-2022 by the Danish OECD NCP, which, after a detailed examination of the case, did not accept it.

Details of these cases are presented in the boxes below.

Case: [Czech NGO and Czech textile Enterprise in Myanmar](#)

**On 24 May 2018, the Czech OECD NCP** received a notification of a potential infringement of the OECD Guidelines by a Czech multinational Enterprise operating in the textile and clothing sector. The Notifier (Czech NGO) pointed to an alleged breach of human and labour rights and recommendations to carry out the supply chain due diligence process.



The Notifier indicated that the Company did not carry out a due diligence process to prevent the negative effects resulting from the sourcing of textiles from the factory in Myanmar. The Company contested these allegations, claiming that it had carried out sufficient due diligence activities appropriate to the size of the order, the size of the Company and the scope of its international business activities.

After examining the case, the Czech OECD NCP accepted the case for further proceedings and on 30 August 2018 forwarded the agreed Initial Assessment to the parties to the proceedings, and then proposed to both parties joint talks with the support of the OECD NCP (so-called *good offices*).

**In April 2022, the parties to the proceedings reached an agreement** and signed the *Joint Conclusions*, which highlighted the role of responsible business conduct (RBC) and due diligence. Specific recommendations have also been made to the Company to strengthen its internal due diligence processes. The information contained in this document was largely confidential, although the parties agreed that the Czech OECD NCP should include a part of these findings in its Final Statement.

The Czech OECD NCP did not decide to disclose the names of the parties to the proceedings and set a deadline for monitoring the case one year after the publication of the Final Statement.

Case: [Member of the Danish Parliament vs Bestseller A/S](#)

On **18 April 2021**, Mr Christian Juhl, Member of the Danish Parliament, submitted a notification to the Danish OECD NCP of a potential breach of the OECD Guidelines, accusing Bestseller A/S, a private family-owned clothing Enterprise established in Denmark, of failing to comply with the provisions of the OECD Guidelines on Human Rights (Chapter IV 'Human Rights').

These allegations were based on a 2019 report by the UN's International Independent Investigative Mission (IAM). [Myanmar \(the Independent International Fact-Finding Mission on Myanmar\)](#), which points to the existence of a business relationship between the Company and three factories potentially linked to Myanmar's military forces.

In accordance with the procedure before the Danish OECD NCP and after concluding that the notification was duly justified and supported by appropriate documentation, the Danish OECD NCP gave the parties the opportunity to resolve the case without the involvement of the OECD NCP. However, the parties indicated that they had failed to reach an agreement.

On **30 September 2022**, the Danish OECD NCP published a Final Statement in which it informed that it **had not accepted the case for further consideration**, considering that the analysis carried out as part of the preliminary assessment of the case showed that Bestseller carried out reliable, systematic and continuous human rights due diligence, based on a risk analysis, during the periods examined.

Therefore, the **Danish OECD NCP concluded that the case did not require further investigation as its continuation would not contribute to a more effective implementation of the OECD Guidelines** and considered the proceeding closed.

#### **h) Checking whether the review of the case can contribute to achieving its purposes and enhance the effectiveness of the OECD Guidelines.**

In the period between the receipt of the notification and the decision on the Polish NCP, the OECD carried out a detailed examination of the issues set out in the notification. This included researching and researching information on the current economic and political situation in Myanmar, including information available from resources of intergovernmental international organisations, international organisations and other sources.



In addition, the OECD NCP met in person or online with representatives of different backgrounds with knowledge and experience of doing business in the countries of the South East Asia region and in Myanmar.

The information gathered by the OECD NCP allowed for an in-depth knowledge and understanding of the current political, social and economic situation in Myanmar, in which a military coup took place on 1 February 2021. Since then, the legislature, judiciary and executive power **in Myanmar has been exercised by the military junta** and representatives of the previous democratically elected government have been mostly arrested. In some areas of Myanmar there is a state of emergency, a ban on gatherings and a curfew.

**On 24 April 2021**, the *Association of South-East Asian Nations (ASEAN)* adopted a [Five-Point Consensus](#) in response to the coup in Myanmar, which included expectations:

- 1) an immediate cessation of violence in Myanmar;
- 2) launch a constructive dialogue between all parties with a view to finding a peaceful solution in the interests of the people;
- 3) appoint a Special Envoy of the ASEAN Secretary-General to facilitate mediation in the dialogue process;
- 4) the provision of humanitarian aid by ASEAN;
- 5) the organization of a visit to Myanmar by the Special Envoy and ASEAN representatives to meet with all relevant stakeholders.

The consensus was agreed by ASEAN leaders, including Myanmar's military leader. However, its implementation was largely halted due to the resistance of the junta.

Other international organisations have also spoken out on the coup and the situation in Myanmar, including:

- **United Nations (UN)**, in [the resolution of the UN General Assembly of 18 June 2021](#) on the situation in Myanmar;
- **ILO** Resolution [for a return to democracy and respect for fundamental rights in Myanmar](#) of 19 June 2021;
- **UN**, in [Security Council Resolution 2669 \(2022\)](#) of 21 December 2022, expressing deep concern about the ongoing state of emergency imposed by the military in Myanmar on 1 February 2021 and its severe impact on the people of Myanmar;
- **The European Parliament, on 11 February 2021**, adopted a [resolution](#) condemning the military takeover and called for the immediate restoration of the civilian government, the lifting of the state of emergency and the possibility for all elected parliamentarians to assume their seats in order to restore constitutional order and democratic norms.

In subsequent years, the ongoing political crisis and armed conflict in Myanmar have resulted in the unavailability of essential services, including medical and transport services. In many parts of the country, fighting continues between the troops of the current government and armed groups and militias. The largest armed ethnic organizations have intensified their anti-government activities in the areas they control. Armed attacks on military and government buildings, police stations and hotel and catering facilities linked to military authorities are taking place in many places.



In the Declaration by the High Representative on behalf of the EU of **31 January 2023**, the EU states that the 2021 coup d'état in Myanmar: *has reversed the country's democratic transition and has had disastrous humanitarian, social, security, economic and human rights consequences.*<sup>2</sup>

At the same time, it should be stressed that the current political situation in Myanmar is the result of previous problems in the country. The European Union introduced the first sanctions against the country's authorities back in 1996, which was the EU's response to the serious human rights violations in Myanmar at the time.

However, in order to encourage the country's democratic transition, the EU lifted all sanctions against Myanmar in April 2013. Only an embargo on arms and equipment that could be used for internal repression remained in force.

In the following years, following systematic human rights violations by the Myanmar military against the Rohingya Muslim minority in the northern part of the country, in 2018 the EU adopted new sanctions against officials responsible for serious human rights violations and strengthened the arms embargo.

Following the military coup d'état of 1 February 2021 and the subsequent military and police repression of peaceful protesters, the EU drastically tightened sanctions against Myanmar. By 2026, the EU had adopted eight packages of sanctions targeting the Myanmar military regime, which are designed in such a way that they do not harm the people<sup>3</sup> of Myanmar.

It is also important for the case examined by the OECD NCP that the country is inhabited by more than 57 million inhabitants who, despite the complicated socio-political situation, try to lead a normal life, including working or looking for earning opportunities to support their families.

As highlighted by the UN Special Rapporteur on the human rights situation in Myanmar in his report<sup>4</sup> of 20 October 2025:

*The crisis in Myanmar has reached a critical point. The military junta continues its campaign of violence and oppression against the people of Myanmar. The junta's forces continue to raid civilian targets, including schools, clinics, monasteries and camps for displaced persons. More than 100,000 civilian homes were destroyed in arson. 3.6 million people have been displaced and almost 22 million are in need of humanitarian assistance.*

*The people of Myanmar have shown extraordinary courage, resilience and determination in the fight against military dictatorship. They need and deserve the support of the international community.*

As regards the economic situation, although Myanmar has favorable geographical conditions and natural resources such as gas and oil, and various sources indicate that it is the seventh largest economy in the region, it is the poorest country in the ASEAN community.

Myanmar's economic activities consist mainly of the agri-food sector (rice production), textiles and clothing, wood products, building materials, precious stones, metals, oil and natural gas. The private sector dominates agriculture, light industry and transport, while the government controls energy, heavy industry and the arms industry.<sup>5</sup>

The garment sector in Myanmar has seen a significant inflow of foreign direct investment in recent years. By mid-2015, about 55% of officially registered clothing companies in Myanmar were wholly or

<sup>2</sup> [Declaration by the High Representative on behalf of the EU on the second anniversary of the military coup](#)

<sup>3</sup> <https://www.consilium.europa.eu/en/policies/sanctions-against-myanmar/>

<sup>4</sup> A/80/490: [Report of the Special Rapporteur on the situation of human rights in Myanmar](#)

<sup>5</sup> <https://www.globaltenders.com/economy-of-myanmar>



partly foreign-owned, with around 25% of foreign-owned companies coming from China and 17% from Hong Kong. Foreign-related clothing companies supply almost all clothing exports, and their value has increased sharply in recent years, especially since the lifting of EU sanctions in 2012. Myanmar exported \$1.6 billion worth of clothing and textiles in 2016.<sup>6</sup>

According to the *European Chamber of Commerce in Myanmar (EuroCham Myanmar)*, there were more than 800 factories in Myanmar producing clothing, footwear, handbags and travel accessories in 2023. The lifting of sanctions and the reintroduction of the *Everything But Arms (EBA)* agreement by the European Union in 2013 led to an increase in foreign investment in Myanmar and the development of the clothing sector in particular. The EBA provides unilateral, duty-free and quota-free access to the EU for all export products except arms and ammunition.

The bulk of Myanmar's exports to the EU come from the garment sector (around 85% of Myanmar's total exports are textiles and footwear). The European Union is currently the main recipient of clothing products produced in Myanmar and ranks third among Myanmar's largest trading partners for exports after China and Thailand.

In 2022, Myanmar's garment industry exported garments worth approx. USD 7.6 billion (including the value of exports of textiles and footwear to the EU in 2022 amounted to approximately USD 5.05 billion), footwear valued at approx. USD 1 billion and USD 650 million in travel bags and accessories<sup>7</sup>.

However, the functioning of the garment and footwear sector in Myanmar poses many important problems in practice, including the ownership of supplier factories, foreign investment, unemployment, low wages, overtime work and difficulties in carrying out trade union activities.

The political crisis has created challenges for Myanmar's nascent trade union movement in its efforts to improve working conditions. Nevertheless, some trade unions remain active, despite reported cases of continued fight against trade unions and harassment of their activists, including arrests. According to international NGOs, following the military takeover of Myanmar, trade unions have become central to the *Civil Disobedience Movement (CDM)*. However, their involvement led to brutal repression, 16 trade unions and labour rights organisations were declared illegal by the military and many organizers were arrested.<sup>8</sup>

On the other hand, international organisations also report on *Workplace Coordination Committees (WCCs)* in garment factories, which are basically controlled by employers and juntas. In practice, these committees serve to suppress dissenting voices and not to represent staff<sup>9</sup>.

It should also be stressed that the *Multistakeholder Alliance for Decent Employment in the Myanmar Apparel Industry (MADE in Myanmar)* has been operating in Myanmar since **12 December 2022**, largely funded by the European Union with private sector co-funding<sup>10</sup>.

**MADE in Myanmar** aims to strengthen and protect responsible business practices in the textile and clothing sector. Partner companies believe that the interests of workers in Myanmar are best protected by maintaining production responsibly and creating decent jobs. **The aim of MADE in Myanmar is to protect hundreds of thousands of factory workers and their families, which runs counter to demands to withdraw foreign investment from Myanmar.**

<sup>6</sup> <https://www.globaltenders.com/economy-of-myanmar>

<sup>7</sup> <https://eurocham-myanmar.org/2023/11/01/myanmar-garment-sector-factsheet-2-0/>

<sup>8</sup> <https://www.business-humanrights.org/en/from-us/briefings/myanmar-2025/>

<sup>9</sup> Business and Human Rights Centre: [Workplace Coordination Committees formed since the coup in garment apparently operate in collusion with employers to 'oppress' workers](#) (30 December 2022)

<sup>10</sup> [https://www.madeinmyanmar.eu/files/uploads/PDF/faq\\_for\\_made\\_300623.pdf](https://www.madeinmyanmar.eu/files/uploads/PDF/faq_for_made_300623.pdf)



In the light of the foregoing, in seeking an answer to the criterion examined in the present case, is the examination of the case likely to contribute to the achievement of the objectives and effectiveness of the OECD Guidelines? – The **Polish OECD NCP considered that the good offices or mediation in the present case may not contribute to the achievement of the objectives and effectiveness of the OECD Guidelines**. The position of the OECD NCP on this issue will be explained later in the Final Statement (see X. Justification for the decision of the OECD NCP, point 2) and point 3)).

#### IX. DECISION OF THE POLISH OECD NCP

The Polish OECD NCP acknowledges that the preliminary examination phase of the case (from the date of receipt of the notification to the drafting of the Initial Assessment) took longer than assumed by the [Conduct procedure before the Polish OECD NCP in specific instance related to an alleged breach of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#).

However, the OECD NCP stresses that the time limits provided for in the Procedure are indicative and may be extended depending on the case being handled, and derogations from these time limits are allowed in justified cases.

The prolongation of the preliminary examination of the present case was influenced, inter alia, by the following factors: the English version of the Conduct procedure before the Polish OECD NCP of 15 April 2024, was published in November 2024, when the Notifier wanted to submit the notification; a high degree of complexity of the case; the need to conduct proceedings in two languages (Polish and English) and to translate a number of documents examined in the case; coordinate with the OECD NCPs in other countries (the OECD NCPs in Germany and the UK) and the need for the OECD NCPs to have a full picture of the socio-political and economic situation in Myanmar.

Having examined the notification and the documentation received in the annexes to the notification, having analyzed the additional information obtained by the OECD NCP as a result of the meetings with the parties to the proceedings and having examined **the case in detail, the Polish OECD NCP decided on 20 January 2026 not to accept the case for further consideration.**

#### X. JUSTIFICATION FOR THE DECISION OF THE OECD NCP

- 1) The OECD NCP will be guided by the aforementioned Conduct Procedure in handling the case. The parties to the proceedings were informed of the rules for conducting proceedings before the OECD NCP.
- 2) In view of the information set out in point VIII above, in the opinion of the Polish OECD NCP, the operation of *good offices* or mediation in the present case will not improve the application of the OECD Guidelines by either the Polish Enterprise or other companies in the context of the political and humanitarian crisis in Myanmar, nor will it improve systemic problems in the garment and footwear sector in that country.
- 3) The Polish OECD NCP takes the view that the responsible termination of business relationships (expected by the Notifier in the present case) should always be the last resort. When making such a decision, the Company should consider a number of relevant factors, including being aware of the responsibility for the consequences of such a decision and its impact on the lives of the residents of the country of origin of the supplier or subcontractor with whom the Company intends to terminate the business relationship.

In the case of Myanmar, account should be taken, among other things, of the fact that representatives of international intergovernmental organisations such as the UN, the ILO or



the EU highlight the difficult situation facing the country's population at present. More than 57 million people in Myanmar need work to support their families, most of which are created by companies in the garment and footwear sectors.

- 4) At the same time, the Polish OECD NCP appreciates the concern of the Notifier about the fate of workers employed in the textile and clothing sector in Myanmar (of which the vast majority are women) and recognizes the particular difficulties in conducting trade union activities in the current political situation in Myanmar.
- 5) While the Polish OECD NCP by no means questions the dire situation of workers and trade unions in Myanmar, it states that the allegations made by the Notifier are mainly hinge on the fact that the Company is still active in the country. However, the mere fact of operating in a country where the military junta exercises power cannot be a sufficient argument to establish a potential violation of the OECD Guidelines and the expectation of a responsible disengagement from that country. This view is shared by the NCPs from Germany and the UK.
- 6) At the same time, it should be stressed that the recommendations of the OECD Guidelines do not state that companies are to conduct business only in countries with a democratic rule of law.

On the contrary, point 2 of Chapter I "Concepts and Principles" emphasizes:

*(...) in countries where domestic laws and regulations conflict with the principles and standards of the Guidelines, enterprises should seek ways to honour such principles and standards to the fullest extent which does not place them in violation of domestic law.*

This means, among other things, that companies operating in Myanmar face a range of different risks that may arise due to the geopolitical situation there. However, just doing business in this country should not be an accusation.

However, it should be checked whether the due diligence processes of these companies take into account the risks related to the difficulties of respecting human rights, including freedom of association. In line with the *OECD Due Diligence Guidance for Responsible Business Conduct*, it is important to map the overall activities and structure of supply chains in order to identify high-risk activities, geographical areas, products or business relationships. If an enterprise operates in high-risk areas, it can develop an accurate map of the actual business relationships to determine which ones require further assessment<sup>11</sup>.

Withdrawal from a business relationship may be an appropriate measure as a last resort, after unsuccessful attempts to prevent or mitigate adverse impacts, where the adverse impacts are irremediable, there is no reasonable prospect of change, serious adverse impacts or serious risks have been identified and the entity causing the adverse impacts does not take immediate action to prevent or mitigate them.<sup>12</sup>

- 7) In the light of the information obtained by the OECD NCP, the Company declares to have and implement a sustainable development strategy integrated into the Group's development strategy. It includes the Company's own business activities and the value chain, divided into *upstream* (own operations) and *downstream*. The Company has developed risk management policies, defines the division of responsibilities between organizational units dealing with the identification, assessment, monitoring and reporting of risks. It also maintains an annually updated risk register.

<sup>11</sup> [OECD Due Diligence Guidance for Responsible Business Conduct](#), Question 19, p. 60.

<sup>12</sup> *ibid.*, question 39, p. 79.



The Company declares the implementation of the due diligence process and lists the main areas of risk and the remedial and corrective actions taken. It engages in dialogue with stakeholders through talks with trade unions, federations, organisations and activists, other clothing companies and suppliers. The Company has also developed a complaints mechanism. It cooperates with non-governmental organizations and participates in platforms to counteract human rights violations, conducts trainings for suppliers.

- 8) According to the [Consolidated Annual Report 2024 of the Company](#), a dedicated team was set up in 2023 to oversee the implementation of the due diligence process. This team deals with the human and labour rights due diligence process. The tasks of the team include identifying and assessing significant risks, implementing and monitoring the effectiveness of corrective and preventive actions, as well as informing stakeholders about the initiatives taken.
- 9) The Company expressed its willingness to cooperate in the proceedings before the OECD NCP, but also pointed to some doubts related to the notification and the confidentiality of the notification by the Author.

Indeed, according to the Procedure before the Polish OECD NCP (Part A., paragraph 10):

*(...) During the procedure the OECD NCP draws the parties' attention to the need to maintain confidentiality indicated in the OECD Guidelines<sup>7</sup> and informs the parties that the proceedings may be discontinued if one or both of the parties do not respect the principle of confidentiality. The principle of confidentiality applies to both parties concerned and the OECD NCP. Details of the procedure before the OECD NCP may not be distributed to the public in any way, without the consent of the parties and the OECD NCP, subject to the stipulations specified in the procedure.*

On 13 November 2024, the submission of notifications to the three OECD NCPs was published on the IndustriALL Global Union website: in Poland, Germany and the United Kingdom, in cases concerning Enterprises: LPP, New Yorker and Next.

This information appeared on the internet on 13 November 2024, even before the Polish OECD NCP officially confirmed to the Notifier that it had received the notification, which took place only on 16 December 2024. Similar information about the submission of the notification including the names of the companies appeared also before the date of submission of the notification on the websites of the Business and Human Rights Centre and Asia Garment Hub. Due to the fact that the above-mentioned information was already functioning in public spaces, the Polish OECD NCP did not have the possibility to request the Notifier to withdraw it, however, during a meeting with the representatives of the Notifier on 4 March 2025, the Polish OECD NCP informed the Notifier that such behavior was not in line with the practice of the Polish OECD NCP, which strongly respects the principle of confidentiality during the ongoing proceedings.

- 10) The OECD NCP attaches particular importance to protecting the confidentiality of business information, such as business secrets, as well as other data and the interests of the parties to the proceedings. One of the conditions for conducting proceedings before the OECD NCP is to maintain full confidentiality of meetings and the content of discussions conducted with the parties to the proceedings.

The OECD NCP also points out that from the date of receipt of the notification to the preparation of the Initial Assessment, it observed actions taken by the Notifier that may have had an impact on the OECD NCP and on the content of the Initial Assessment.

An example of such activities were publications on social media about the prolonged period of



issue of the Initial Assessment, but also a letter from the Secretary-General of IndustriALL addressed to the President of one of the nationwide trade union organizations. In this letter, the Notifier asks, among other things, for help in exerting pressure on the OECD NCP in order to issue an earlier Initial Assessment in the case.

- 11) With reference to the above, the OECD NCP states that the **principle of confidentiality in proceedings before the Polish OECD NCP has not been observed by the Notifier.**

Furthermore, in the opinion of the OECD NCP, it is not in line with the spirit of the OECD Guidelines to put pressure on the OECD NCP with regard to the conduct of the investigation. In the opinion of the OECD NCP, public intervention with an entity that is not a party to the proceedings (the so-called *campaigning*) in the context of ongoing proceedings also constitutes a violation of the procedure for proceedings before the Polish OECD NCP.

## XI. SUMMARY AND RECOMMENDATIONS OF THE OECD NCP

- 1) In conclusion, the Polish OECD NCP concludes that the notification received concerning the presence of a Polish multinational Enterprise in Myanmar is relevant. However, the case resulting from that notification was not accepted for **the following reasons:**
  - a) lack of sufficient documentation by the Notifier of the allegations made against the Company (see point VIII., c) above),
  - b) infringement by the Notifier of the principle of confidentiality of proceedings before the Polish OECD NCP by informing the public about the ongoing proceedings (*campaigning*),
  - c) exerting pressure on the OECD NCP by sending correspondence to a nationwide Polish trade union which is not a party to the case,
  - d) the situation of the humanitarian and political crisis in Myanmar and the ongoing follow-up to the recommendations of intergovernmental international organisations in the country.
- 2) Poland, as one of the 52 countries implementing the OECD Guidelines, recommends that multinational enterprises operating in the Republic of Poland and enterprises established in Poland and operating in other territories comply with the OECD Guidelines.
- 3) As an active and committed member of the OECD, Poland also respects other standards developed by the OECD related to responsible business conduct, including the [OECD Due Diligence Guidance for Responsible Business Conduct](#) and [the Sectoral Guidelines](#).
- 4) **Although the present case has not been accepted, in view of the specific nature of the OECD Guidelines and the expectations they contain for companies, the OECD NCP makes the following recommendations to the Company:**
  - a) The OECD NCP recommends the Company to continue its efforts to analyse risks and to seek to mitigate actual and potential adverse impacts that may arise as a result of the Company's activities in Myanmar and other countries;
  - b) in particular, the OECD NCP recommends the Company to continue implementing the relevant human rights due diligence procedures in the Company's operations in line with the recommendations of the OECD Guidelines and [the UN Guiding Principles on Business and Human Rights](#) (UN Guiding Principles);
  - c) in view of the current situation in Myanmar, the OECD NCP recommends the Company to re-examine the Company's due diligence procedures and take into account the



assumptions of heightened human rights due diligence, in particular with regard to freedom of association and safe and hygienic working conditions.

The recommendations of the UN Working Group on Business and Human Rights<sup>13</sup>, UNDP publication: *Heightened human rights due diligence for companies operating in conflict zones*<sup>14</sup> and the UNDP Programme Manual;<sup>15</sup>

- d) in addition, after reviewing the Company's publicly available Human Rights Policy, the OECD NCP recommends the Company to update this policy as a matter of urgency by taking into account aspects arising from the implementation of the heightened human rights due diligence process;
  - e) In addition, the OECD NCP invites the Company to consider the possibility of joining the MADE in Myanmar programme.
- 5) **The OECD NCP will not monitor the implementation by the Company of the recommendations formulated above** due to the failure to accept the case for further consideration.

## XII. PROCEDURAL INFORMATION

- 1) In accordance with the Conduct procedure before the Polish OECD NCP (Part B., IV. paragraphs 7-9), the draft of this Final Statement will be communicated to the parties to the proceedings, who may submit their comments or proposals for provisions within 14 days of receipt of the document.
- 2) The OECD NCP decides whether to take into account the comments made on the content of the Final Statement.
- 3) If the content of the Final Statement requires further agreement with the parties to the proceedings, the OECD NCP will send a further version of the document to the parties and set a deadline for comments.
- 4) Once the content of the Final Statement has been agreed, the OECD NCP will provide the parties with the final version of the document and publish it in Polish and in English on the website of the OECD NCP.
- 5) The Final Statement in English will be forwarded to the OECD Secretariat, which will include it in the [OECD NCP case database](#).
- 6) In accordance with the Conduct procedure before the Polish OECD NCP (part B., IV. point 11), the Polish language version of the Final Statement will also be sent for information to the following government authorities:
  - a) the Ministry of Finance, as the Ministry responsible for:
    - tax cooperation programme,
    - the implementation of the EU Directive on Corporate Sustainability Reporting (CSRD);
  - b) the Ministry of Economic Development and Technology, as the Ministry responsible for:

<sup>13</sup> A/75/212: [Report on business, human rights and conflict-affected regions: towards heightened action](#), pts. 106.

<sup>14</sup> [Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts: A Guide](#). UNDP 2022

<sup>15</sup> [Heightened Human Rights Due Diligence. Training Facilitation Guide](#). UNDP 2025



- implementation of the EU Taxonomy,
  - the implementation of the EU Corporate Sustainability Due Diligence Directive (CSDDD), and
- c) Permanent Representation of Poland to the OECD.
- 7) The OECD NCP stresses that the principle of confidentiality of proceedings is a key principle of proceedings before the OECD NCP. It concerns the proceedings as a whole and applies both to the parties to the proceedings and to the OECD NCP. Apart from the documents to be disclosed on the website of the OECD NCP, the case file before the OECD NCP shall be confidential and shall not be made available.
- 8) **The OECD NCP closes the proceedings in this case.**