



# 2025 ANNUAL REPORT

on the Polish OECD NCP  
for Responsible Business Conduct

# ACTIVITIES







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# 1) Organisation and tasks of the Polish OECD National Contact Point for Responsible Business (OECD NCP)

In 2025, the Polish OECD NCP operated within the structure of the Ministry of Development Funds and Regional Policy (MDFRP), in the European Affairs and International Cooperation Department, as the OECD NCP Team for Responsible Business Conduct, and then within the International Organisations and Responsible Business Conduct Unit.

In 2025, the Polish OECD NCP continued to carry out its main tasks:

- 1** It promoted the *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines)* and other OECD standards for responsible business conduct (RBC);
- 2** It handled specific instances 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 2025, the OECD Guidelines were being adhered to in 52 countries on all the continents where the OECD NCPs operate<sup>1</sup>.

Recommendations put forward in the OECD Guidelines concern 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 RBC.

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<sup>1</sup> Under the OECD Guidelines (Chapter I. “Concepts and Principles”, section 11), countries adhering to the OECD Guidelines are obliged to establish the National Contact Points for Responsible Business Conduct (OECD NCPs). Nowadays, the OECD NCPs operate in 38 OECD member countries and in 14 non-OECD countries that adhere to the OECD Guidelines.



## RESPONSIBLE BUSINESS CONDUCT (RBC)



### Human Rights

Respect for internationally recognized human rights of all individuals affected by the activities of an enterprise



### Environment

Care for the natural environment and promotion of the efficient use of resources



### Development of human capital

Investing in employees' knowledge, skills, and professional development



### Combating corruption

Combating bribery and other forms of corruption



### Supporting the development of local communities and stakeholder engagement

Close cooperation with local communities and stakeholders



### Risk-based due diligence

Identification, prevention, and mitigation of actual and potential adverse impacts

The OECD Guidelines define the concept of *due diligence* in RBC.

**Due diligence** is a **process** that companies should carry out in order to **identify actual and potential adverse impacts** that may arise from their own operations, within their supply chains and 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, businesses 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 RBC and sustainable development.

When a multinational enterprise fails to comply with the OECD Guidelines 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) Promoting due diligence in RBC

### 2.1 Media

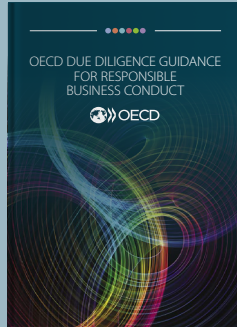
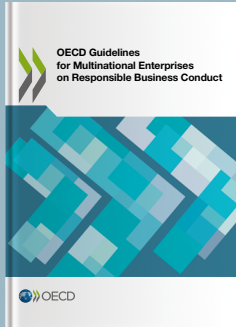
#### Website

The main information and promotional channel of the Polish OECD NCP is its website, which forms part of the official website of the MDFRP The website:

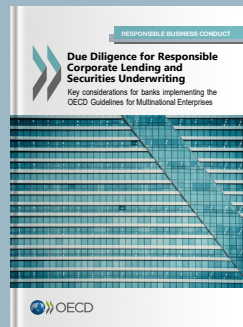
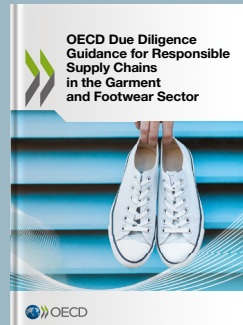
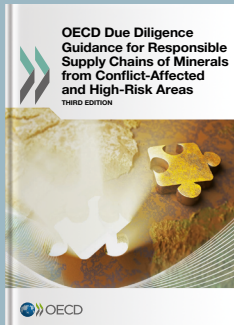
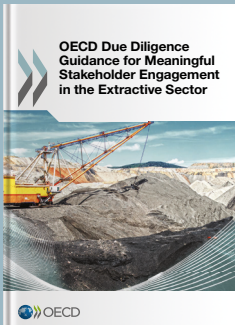
- is maintained in two language versions: [Polish](#) and [English](#);
- provides stakeholders with access to up-to-date information on the structure and current activities of the Polish OECD NCP and to documents related to its functioning (e.g. annual activity reports);
- is a source of information on the possibility of filing notifications of alleged breaches of the OECD Guidelines, the conduct procedure before the OECD NCP in the event of receiving such a notification (the procedure is available in Polish, English, Ukrainian and Spanish) and the cases before the Polish OECD NCP arising from received notifications.
- also contains materials for disseminating knowledge about RBC standards, including Polish language versions of the OECD Guidelines, [\*the OECD Due Diligence Guidelines for Responsible Business Conduct\*](#) and all [OECD sectoral guidances](#).



# OECD STANDARDS FOR RESPONSIBLE BUSINESS CONDUCT



## All Sectors



## OECD Sectoral Guidances



## Profile on LinkedIn

The Polish OECD NCP also maintains an official [profile on LinkedIn](#), where content related to its current activities is published, including information on important initiatives and events involving representatives of the Polish OECD NCP. It also publishes educational posts, promoting RBC and due diligence.

The LinkedIn profile helps the Polish OECD NCP to reach a wider audience interested in the topic of RBC, and thus to spread knowledge and raise awareness of the OECD RBC standards among companies more effectively.

In 2025, posts published on the Polish OECD NCP LinkedIn channel received a total of more than 14,000 views.

## 2.2 Events organised by the Polish OECD NCP

The promotion of due diligence 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 Polish OECD NCP's activity in 2025.



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

In 2025, the Polish OECD NCP has organised, both independently and jointly with key stakeholders, a number of events to disseminate knowledge on RBC standards and the due diligence process, as well as to raise awareness on the functioning of the Polish OECD NCP.

Activities in 2025 specifically targeted State-Owned Enterprises (SOEs) and trade union organisations, in line with [the recommendations of the June 2023 peer review of the Polish OECD NCP](#). There were also events aimed at business in general, in particular those subject to due diligence regulations in the field of sustainable development.

The events were complemented by the distribution of OECD Guidelines and other promotional materials of the Polish OECD NCP.



## 26 February 2025 – Meeting with stakeholders of the Polish OECD NCP



The Polish OECD NCP organised **a meeting with a wide range of stakeholders**: representatives of business, non-governmental organisations, civil society organisations, trade unions, industry organisations, academia and public administration, during which information on **the implementation of the recommendations formulated in the peer review of the Polish OECD NCP**, which took place on 28-29 June 2023, were presented.

The event was also an opportunity for the Polish OECD NCP to present two documents: the Polish language version of the Polish

## OECD NCP Peer Review Report and the Polish OECD NCP Activities Report for 2024.

### **11 July 2025 – Workshops of the OECD National Contact Point for State-Owned Companies**

**The Polish OECD NCP**, in cooperation with the Ministry of State Assets, organised **a workshop for SOEs on the implementation of due diligence processes and managing RBC topics**. The event, which attracted over 150 participants, also served to disseminate the OECD Recommendation on the Role of Government in Promoting RBC.





### 3 October 2025 – Training on the role of social dialogue in RBC

The Polish OECD NCP and the Social Dialogue Council co-organised a training session entitled **“The role of social dialogue in responsible business conduct”**. The event, aimed at trade union organisations and employers’ representatives, included an introduction to the principles of due diligence in the context of labour rights and human rights in business, and reinforced knowledge of the procedure for submitting notifications to the Polish OECD NCP on an alleged breach of the OECD Guidelines by enterprises.



## 17 December 2025 – Meeting with All-Poland Alliance of Trade Unions

The Polish OECD NCP, together with the All-Poland Alliance of Trade Unions (OPZZ), organised **a meeting on RBC standards**, due diligence and the activities of the Polish OECD NCP, **addressed to members of the OPZZ Council**, being the representatives of trade union organisations from all over the country.



### 2.3 Participation in external events

The promotion of RBC standards was also carried out at a number of other national and international events, organised by external entities, in which representatives of the Polish OECD NCP participated as speakers:



## 23 January 2025 – Debate on ESG

A representative of the Polish OECD NCP participated in the **debate “ESG transformation - a hindrance or an opportunity to increase innovation and competitiveness of companies?”** organised by the daily newspaper Rzeczpospolita, during which she promoted an approach to RBC and due diligence in line with OECD standards.



## 1 April 2025 – ESG Training Course

During a **training course entitled “ESG reporting - sustainable development in practice”**, organised by UN Global Compact Network Poland, a representative of the Polish OECD NCP presented issues related to disclosure of information, as defined both in EU regulations and in the OECD RBC standards.



## 23 May 2025 – ESG Conference

A representative of the Polish OECD NCP took part in a conference entitled **“Responsibility beyond sustainability - ESG”**, organised by the Warsaw Bar Association, where she highlighted the importance of the OECD’s RBC standards.

## 10 July 2025 – PT OECD NCP Workshops on Human Rights in RBC

**A workshop of the Portuguese OECD NCP on the Role of NCPs in Upholding Human Rights** was held, during which a representative of the Polish OECD NCP shared her experience with regard to the integration of RBC and human rights issues into public policies in Poland.

The screenshot shows a Microsoft Teams meeting banner with the following details:

- Logo:** dgae (Direcção-Geral das Atividades Económicas)
- Title:** The Role of NCPs in Upholding Human Rights  
A Focus on Chapter IV of the OECD Guidelines
- Date/Time:** July 10<sup>th</sup>, 14H30  
Microsoft Teams
- Icons:** A row of icons representing various topics: a colorful sun, a book, a target, a speech bubble, a handshake, a person, a tree, a document, a shopping cart, a person with a speech bubble, a person with a speech bubble, a person with a speech bubble, and a person with a speech bubble.
- Moderator:** Claire Bright, Associated Professor & Director @NOVA Centre on BHRE
- Participants:**
  - Elsa Dias:** Coordinator of the Unit for Economic and Tax-Related Rights, Office of the Portuguese Ombudsman
  - Jacqueline Kacprzak:** Polish National Contact Point, Counsellor to the Minister of Development Funds and Regional Policy
  - Marian G. Ingrams:** Director, OECD Watch
  - Sara Ágoas:** Head of the Human Rights Division, Executive Secretariat of the Portuguese National Human Rights Committee



## 24 September 2025 – CEE&CA Summer Academy on Business and Human Rights

During the third edition of the **CEE&CA Summer Academy on Business and Human Rights** organised by the Polish Institute for Human Rights and Business, a representative of the Polish OECD NCP introduced participants to issues related to the OECD Guidelines and shared insights regarding the operation of the Polish OECD NCP.

## 25 September 2025 – OECD Webinar on the Role of Stakeholders in RBC

A representative of the Polish OECD NCP presented Poland's experience on the role of the state in effectively engaging stakeholders in the development, implementation and monitoring of RBC and due diligence policies, during **an OECD international webinar on the role of stakeholders in promoting RBC** entitled "Shared success: Collaboration between governments and stakeholders on responsible business conduct policy".

## 21-22 October 2025 – Workshops on Corporate Sustainability Due Diligence Directive

The Ministry of Economic Development and Technology organised a business-oriented **workshop entitled "Prepare your company for CSDDD: a practical approach to corporate due diligence for sustainable development"**, during which a representative of the Polish OECD NCP presented the issue of due diligence as defined by the OECD Guidelines.

## 14 October 2025 – Conference ReBuild Ukraine

During the international **conference “ReBuild Ukraine: Construction and Energy”**, a representative of the Polish OECD NCP together with a representative of the Ukrainian OECD NCP presented the importance of implementing RBC standards and due diligence in the process of rebuilding Ukraine after the war.



## 21 November 2025 – Conference on the modern tax function

During the **conference entitled “The modern tax function - future, prospects and challenges”**, organised by Kozminski University, the Ministry of Finance, the Business Centre Club and the National Tax Administration, a representative of the Polish OECD NCP took part in a panel discussion on tax transparency, highlighting the most important recommendations for companies under Chapter IX of the OECD Guidelines - “Taxation”.

The Polish OECD NCP also combined the promotion of RBC, particularly in the area of respect for human rights (Chapters IV and V of the OECD Guidelines), with



the topic of business accessibility for persons with disabilities.

Representatives of the Polish OECD NCP organised a **discussion table on issues related to RBC and due diligence in the area of human rights** during **the MDFRP conference “Polish Accessibility Act – let’s turn on accessibility!”** on 3 June 2025.

As a result of the promotional activities of the Polish OECD NCP, information on the OECD Guidelines, the OECD Due Diligence Guidelines for RBC and the OECD sectoral guidances were able to reach a wide range of stakeholders. Publications on the MDFRP website and posts on the LinkedIn channel reached thousands of recipients, and recordings of organised events, available on the MDFRP YouTube channel, continue to be actively viewed.

### 3) 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 companies and sharing knowledge of RBC.

Collaboration with stakeholders is a two-way process.

Information about the activities of the Polish OECD NCP is widely communicated through meetings, the OECD NCP website and its profile on LinkedIn.

An important role of stakeholders is to support the Polish OECD NCP in promoting at that time RBC standards, planning activities and targeting



them to real market needs, as well as co-organising events.

In 2025, two formalised stakeholder platforms were in place: Advisory Board of the Polish OECD NCP and the Working Group on Social Responsibility of Universities.

### 3.1 Advisory Board of the Polish OECD NCP

The OECD NCP Advisory Board was established by an Order of the Minister of Development Funds and Regional Policy of 14 June 2024. The tasks of the Advisory Board are to provide the Polish OECD NCP consultative and advisory support on RBC standards.

In addition, the Polish OECD NCP may consult the Board on issues relating to ongoing proceedings following notifications pertaining to alleged breaches of the OECD Guidelines.

The Advisory Board comprises experts representing public administration, the business sector, trade unions, civil society organisations, non-governmental organisations and academia.

The first meeting of the Advisory Board took place on 4 October 2024. The Board was composed of experts representing public administration (the MDFRP, the Ministry of State Assets and the Ministry of Family, Labour and Social Policy), the business sector (the Lewiatan Confederation), trade unions (the All-Poland Alliance of Trade Unions), civil society organisations (the Polish Institute for Human Rights and Business), environmental NGOs (the Frank Bold Foundation) and academia (Kozminski University).

On 6 May 2025, the second meeting of the Advisory Board of the Polish OECD



NCP was held at the headquarters of the MDFRP. During the meeting, three new members representing public administration (Ministry of Family, Labour and Social Policy and Ministry of Economic Development and Technology) and trade unions (National Commission of NSZZ „Solidarność”) were appointed to the Board.

The Advisory Board proposed the organisation of a workshop for SOEs, which was held on 11 July 2025 in collaboration with the Ministry of State Assets.

In addition, on the initiative of the Advisory Board, on 3 October 2025, the Polish OECD NCP organised, with the Social Dialogue Council, a training and information meeting for representatives of the Social Dialogue Council, in which members of the Advisory Board actively participated.





On 21 November 2025, the Advisory Board met for the third time at the headquarters of the MDFRP. The Chair of the Board handed over the appointment to one new member, representing trade unions (National Commission of NSZZ „Solidarność”).

Information on the current composition of the Board is available for download on [the Polish OECD NCP website](#).

Among other things, the Advisory Board recommended that, as part of the Working Group on Social Responsibility of Universities, universities could share their experiences in the area of the safe application of artificial intelligence. It also suggested closer cooperation with the National School of Public Administration (KSAP) in the form of work on an educational programme on RBC for government and local government officials.





## 3.2 Working Group on Social Responsibility of Universities

In 2025, due to the transfer to the Ministry of Economic Development and Technology of the work on the transposition into the Polish legal order of the Directive on corporate sustainability due diligence (CSDDD), there was no justification for the continuation of the Working Group on Due Diligence, whose scope of work included the topic of due diligence in the regulatory sense, therefore, changes were made to the functioning of the existing working groups.

The Order of the Minister of Development Funds and Regional Policy of 20 August 2025 abolished the Working Group on Due Diligence and, at the same time, established the Working Group on Social Responsibility of Universities in a new format, in order to support the Minister of Development Funds and Regional Policy on RBC policy and issues related to social responsibility of universities.

Currently, in addition to academia, experts with expertise in responsible business and due diligence standards representing industry organisations, trade unions, NGOs and companies can be members of the Working Group.

Apart from the topic of the social responsibility of universities, the tasks of the Working Group include research work on RBC and due diligence and disseminating RBC standards.

As part of the aforementioned tasks, in 2025 the Working Group developed the study assumptions and initiated a nationwide survey among companies on due diligence in RBC.

The survey carried out in 2025, covered companies with more than 250 employees in nine sectors. The survey will form the basis for the Working Group to develop recommendations for systemic measures to promote awareness



and effective implementation of responsible business and due diligence within companies in Poland.

## 4) OECD NCP activities for the coherence of RBC policies

In its meetings and correspondence with Polish government authorities, the OECD NCP disseminates knowledge and encourages the implementation of *the OECD Council Recommendation on the Role of Government in Promoting Responsible Business Conduct*, available also in a [Polish language version](#).

In addition, it seeks to strengthen the coherence of policies covering RBC issues by incorporating references to the OECD Guidelines and the OECD Due Diligence Guidance for Responsible Business Conduct into national policies, strategies and legislation.

The following activities of the Polish OECD NCP in 2025 have contributed to the consistent application of RBC principles, supporting the coherence of government policies:

- inclusion in the project of the third edition edition of **the National Action Plan for the Implementation of the UN Guiding Principles on Business and Human Rights 2025-2028** of information on the tasks of the Polish OECD NCP in the area of supporting respect for human rights in business, including information on RBC standards and due diligence in line with OECD documents;
- implementation of the tasks of the Polish OECD NCP within the framework of **the National Action Plan against Trafficking in Human Beings 2025-2027**, which contribute to the dissemination of due diligence knowledge among businesses in the context of countering the risk of forced labour;



- The Polish OECD NCP participated in the work of the group coordinated by the Ministry of the Interior and Administration and the Ministry of Justice on the development of assumptions for the draft anti-trafficking Act and made references to the OECD Guidelines and the OECD Due Diligence Guidance for Responsible Business Conduct, emphasising the role of enterprises in the anti-trafficking system for forced labour;
- including a reference to the OECD Guidelines in the **Government Programme for the Improvement of Safety and Working Conditions for 2026-2028.**

The Polish OECD NCP shares its experience and seeks to learn from the experience of other OECD NCPs on policy coherence in the area of RBC. It has contributed to a compendium of good practices in government administration being developed by the OECD and plans to make a voluntary contribution to this project in 2026.

## 5) Specific instances handled by the Polish OECD NCP

In 2025, the Polish OECD NCP has not received any new notifications of alleged breaches of the OECD Guidelines. It continued conducting proceedings in three cases received in earlier years.

In the first specific instance, the proceedings ended without an agreement between the parties. The Final Statement in the case was published on the website on 15 October 2025. Although the parties did not reach an agreement in the Final Statement, the Polish OECD NCP made recommendations to the Company, which will be assessed during the monitoring of the case.

In the second specific instance, the Polish OECD NCP decided to proceed with the case and agreed on the Initial Assessment with the parties of the case. However, due to the best interests of the proceedings, the Initial Assessment



has not been published. The information about the acceptance of the case was made public on April 23, 2025.

When handling the third case, the Polish OECD NCP coordinated its actions with other OECD NCPs and examined the materials and information collected in the case.

In addition, the proceedings that were suspended on 31 January 2024 in one case, due to the parallel proceedings in the national court, remained pending in 2025.

In 2025, the Polish OECD NCP also monitored one case completed in 2024.

Information on all the specific instances handled by the Polish OECD NCP and the related documents are published on the OECD NCP website on the [“Notifications of alleged breaches of the OECD Guidelines”](#) tab.

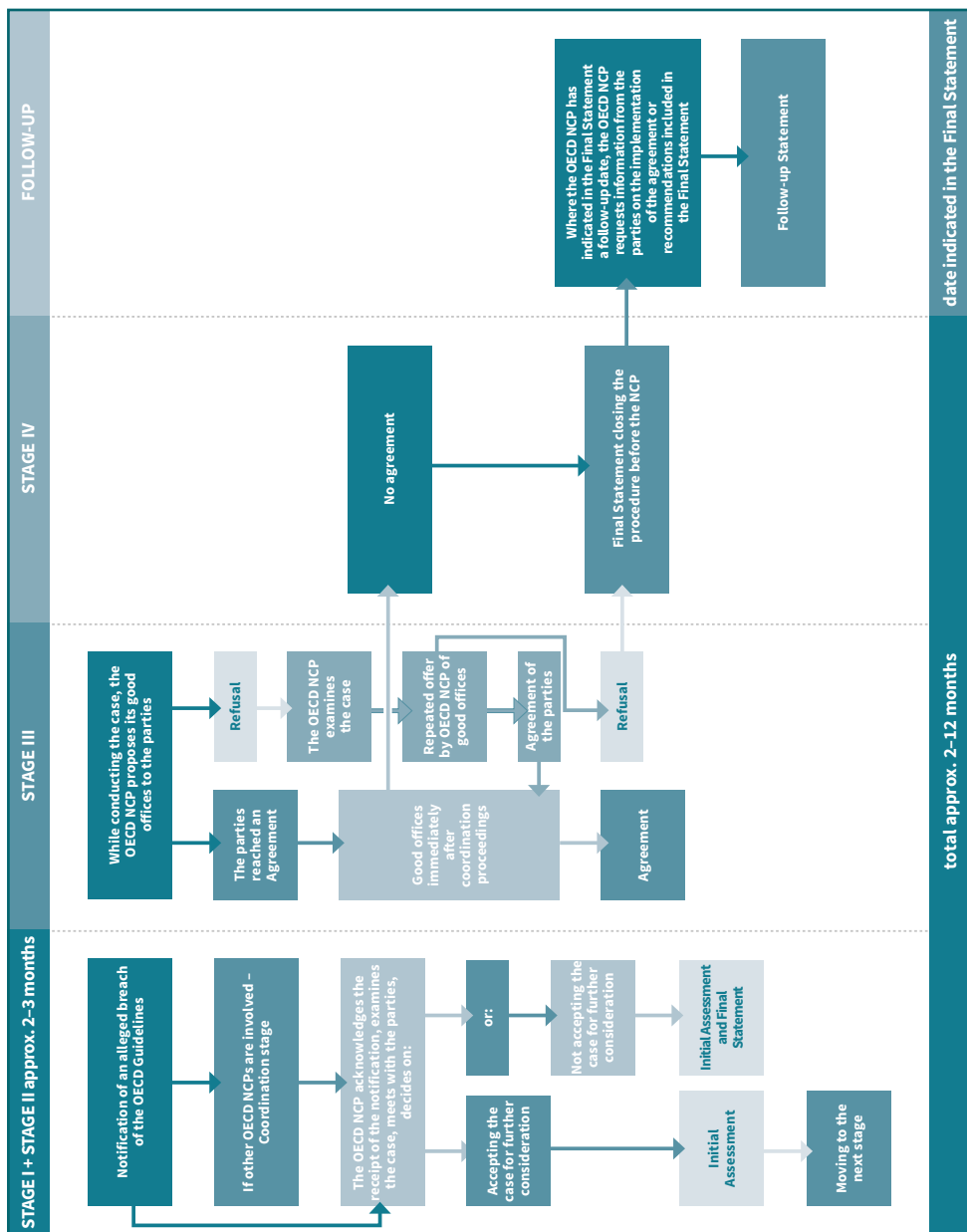
Published on 15 April 2024, the updated [Conduct Procedure before the Polish OECD NCP](#) sets out the procedure to be followed by the Polish OECD NCP in cases arising from the received notifications, pertaining to alleged breaches of the OECD Guidelines by enterprises.

The Polish OECD NCP website contains a [flow chart of conduct procedure](#) and a [notification form](#) that should be completed in order to submit a notification of an alleged breach of the OECD Guidelines.

The conduct procedure, flow chart of conduct procedure and the notification form are also available in [English](#), [Ukrainian](#) and, from 2025, also in [Spanish](#).



# FLOW CHART OF THE CONDUCT PROCEDURE BEFORE THE POLISH OECD NCP





## 6) 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 2025, the representative of the Polish OECD NCP, Ms. Jacqueline Kacprzak, continued to act as a member of the Bureau of the OECD Working Party on Responsible Business Conduct, a position she has held continuously since 2017.

The OECD NCP representatives attended the WPRBC meetings held on: **18-19 March 2025, 16-17 June 2025, 24 June 2025 (remote meeting) and 29-30 October 2025.**

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.

### b. The OECD NCP Network Meetings

In 2025, representatives of the Polish OECD NCP participated in two meetings of the OECD NCP Network, held on **18-19 June 2025 (remote meeting)** and on **30-31 October 2025**, during which the practical aspects of the functioning of the OECD NCP were discussed.



### c. Meeting of the OECD Inclusive Platform on Due Diligence Policy Co-operation

The OECD Inclusive Platform on Due Diligence Policy Co-operation was inaugurated in 2025. Its role is to support the effective development of due diligence policies for RBC, including facilitating knowledge sharing and mutual learning on the challenges of implementing and enforcing due diligence rules and regulations.

Platform meetings include discussions on key topics related to the implementation and enforcement of due diligence policies.

In 2025, representatives of the Polish OECD NCP attended two meetings of the Platform - on **17 March 2025 (inaugural meeting) and on 27 - 28 October 2025**.



## Contact to the Polish OECD NCP

E-mail: [kpk.oecd@mfipr.gov.pl](mailto:kpk.oecd@mfipr.gov.pl)

Tel.:

+48 22 273 84 99

+ 48 516 247 009

+ 48 532 351 437

