



Responsible business conduct

Brochure of the Polish OECD
National Contact Point for
Responsible Business Conduct

Responsible business conduct

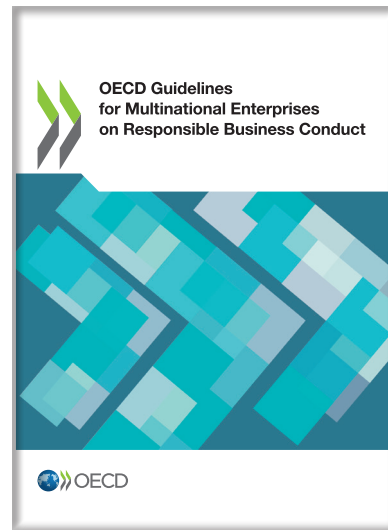


Corporate social responsibility (CSR) was defined in 2011 by the European Commission as “the responsibility of enterprises for their impacts on society”. The impacts are multidimensional and transcend the enterprises’ concern for the natural environment, employees and working conditions. Enterprises can have a positive impact on their environment by, among other things, conducting due diligence in their manufacturing activities and entire supply chain, as well as by being value-driven.

Responsible business conduct (RBC) is a term used by the Organisation for Economic Cooperation and Development (OECD). The principles of responsible business conduct are formulated in the “OECD Guidelines for Multinational Enterprises on Responsible Business Conduct” (OECD Guidelines) and in OECD sectoral guidances. The OECD Guidelines make explicit reference to the investment context of responsible business conduct, respect for human rights, protection of consumers’ rights and due diligence.

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

The OECD Guidelines are the oldest international standard for responsible business conduct. They were adopted by the OECD in 1976 and have been updated several times since then. In 2011 a chapter on human rights was added and the concept of risk-based due diligence was introduced. Also the scope of application of the OECD Guidelines was extended: the OECD Guidelines apply not only to the activities of multinational enterprises, but also to their business relationships (including the supply chain).



On 8 June 2023, the OECD Council adopted a further update of the OECD Guidelines. The new wording (2023 edition) includes updated recommendations in key areas of RBC, such as climate change, biodiversity, technology and due diligence.

According to the 2023 edition of the OECD Guidelines, enterprises should, among other things:

- align with internationally agreed goals on climate change and biodiversity;
- ensure transparency of lobbying activities;
- conduct due diligence in the context of technology – its development, financing, sale, licensing, trade and use, including data collection and use;
- provide better protection for at-risk persons and groups, including those who raise concerns regarding the conduct of businesses;
- apply the updated recommendations on disclosure of information on responsible business conduct;
- implement extended due diligence recommendations to all forms of corruption;
- comply with the recommendations to ensure lobbying activities are consistent with the OECD Guidelines.

The 2023 edition of the OECD Guidelines also strengthens the OECD National Contact Points for RBC in terms of their functioning and considering the notifications of alleged breaches of the OECD Guidelines.

The OECD Working Party on Responsible Business Conduct (WPRBC). The Working Party is composed of governmental experts from the states that are adherents to the OECD Guidelines. During the WPRBC meetings issues relating to RBC and the functioning of the OECD National Contact Points for RBC (OECD NCPs) are discussed.

The Network of OECD National Contact Points for Responsible Business Conduct. The adherents to the OECD Guidelines are required to establish OECD NCPs.

The OECD NCPs currently operate in 52 countries. Twice a year the OECD holds meetings of representatives of the Network of OECD NCPs, where the OECD NCPs exchange their experiences.

RBC standards

In terms of the OECD Guidelines, responsible business conduct means that enterprises:

- a. contribute to economic, environmental and social development, with a view to achieving sustainable development;
- b. avoid adverse impacts which may occur as a result of their activities;
- c. prevent or mitigate adverse impacts if such impacts have occurred as a result of their activities.

When conducting such activities enterprises should comply with applicable laws and international standards and carry out risk-based due diligence.

The OECD Guidelines are addressed to multinational enterprises operating in or from adhering countries. The recommendations

in the OECD Guidelines are in line with international RBC standards.

Multinational enterprise

The OECD Guidelines set no specific definition for the multinational enterprise. In determining whether an enterprise meets the criteria of a multinational enterprise, the following factors should be considered: the international nature of the enterprise's structure or activities as well as its commercial form, purpose, or activities. These types of enterprises operate in all sectors of the economy.

Typically, these are companies or enterprises with various legal forms that have their registered office in more than one country and coordinate their activities in various ways. A multinational enterprise can be either a private entity, state-owned enterprise or enterprise with mixed ownership structure.

Multinational enterprises can have varying degree of autonomy of the individual companies or other entities within the enterprise. One or more of these entities may have a significant impact on the performance of other entities in a group.

The OECD Guidelines are addressed to all the entities within the multinational enterprise (parent companies and/or local entities). It is expected that all the entities of the multinational enterprise should be involved in the implementation of the OECD Guidelines, according to the actual division of responsibilities among them.

Government administration and CSR/RBC standards

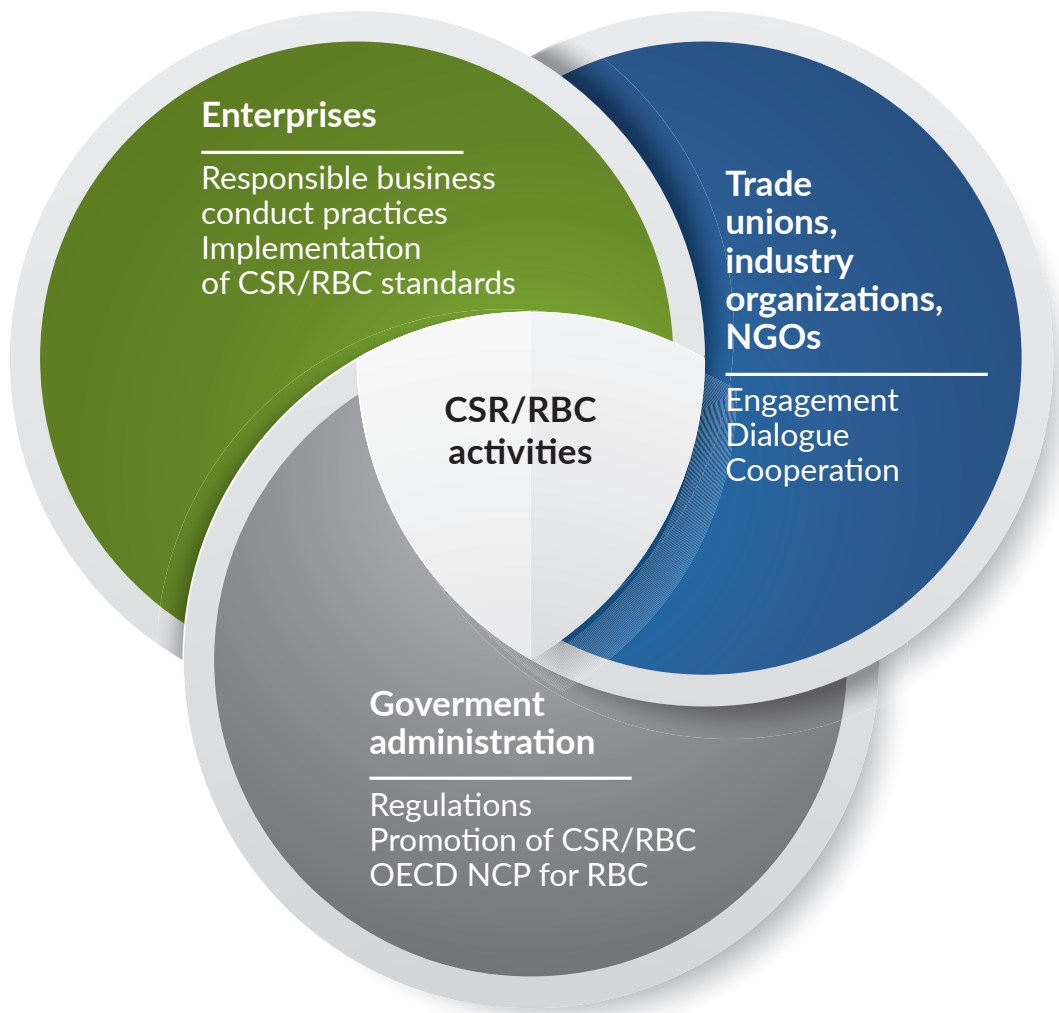
The role of the public administration is to create appropriate conditions for sustainable development and for the implementation of CSR/RBC standards. Consistency of public policies enabling and promoting CSR/RBC



standards is crucial. The public administration also provide support for enterprises in the implementation of the “UN Guiding Principles on Business and Human Rights”.

The public administration, enterprises and the civic society have complementary functions in terms of CSR/RBC. They are

interdependent and require all stakeholders to cooperate with each other – the public administration, enterprises, employees’ organizations, trade unions, chamber of commers an industry organizations, the civic society organizations and the entire society.



The OECD Guidelines for Multinational Enterprises on RBC

The OECD Guidelines consist of eleven chapters and a procedural part. The structure of each chapter, with an exception for Chapter I “Concepts and Principles”, is similar: the first part of the chapter lists the expectations for enterprises, while the subsequent section entitled “Commentary on Chapter (...)” contains detailed explanations of these expectations.

Chapter I “Concepts and Principles”



This chapter specifies the concepts and principles which form a framework for all the recommendations put forward in the subsequent chapters of the OECD

Guidelines. It provides an explanation of the legal status of the OECD Guidelines and the primary obligation of enterprises to comply with domestic law. It also explains the factors to be considered in determining whether an enterprise should be recognized as multinational enterprise (para. 4) and the role of the governments adhering to the OECD Guidelines.

Chapter II “General Policies ”



The chapter contains 17 specific recommendations on what enterprises should consider in their activities and one recommendation on how enterprises should engage in private or multilateral

initiatives and social dialogue on RBC. The commentary to the chapter on “General Policies” includes references to the good corporate governance principles, the principles of transparency and integrity in lobbying activities, the explanation of the term “business relationship” and a very detailed explanation of due diligence.

Chapter III “Disclosure”



Enterprises should operate in a transparent way and should publicly disclose information on their activities. This enables different stakeholders to better understand the

activities of enterprises and their relationship with society and the environment. They should disclose information about all relevant matters that may significantly affect an investor’s assessment of the enterprise’s value. It is also important for enterprises to communicate reliable due diligence information and the impact of their activities, products and services on people, the environment and society. The recommendation applies to the disclosure in two areas: information about the enterprise, including the enterprise’s financial situation, financial results, ownership and supervision as well as information on RBC issues, including information related to social and environmental issues and due diligence. Enterprises should disclose information in accordance with internationally recognised standards and should consider the disclosure policies applicable in the countries in which they operate.

Chapter IV “Human Rights”



Enterprises through their activities can have an impact, whether positive or adverse on human rights. Enterprises should avoid causing or contributing to adverse impacts on human

rights. If business activities cause adverse human rights impacts, enterprises should take necessary steps to cease and prevent these impacts. They should also cease and prevent adverse human rights impacts when enterprises contributed or may contribute to adverse human rights impacts through their business relationships. The chapter is fully aligned with the UN Guiding Principles on Business and Human Rights.

Chapter V “Employment and Industrial Relations”



Enterprises should follow the recommendations in this chapter, taking into account applicable laws, regulations and existing labour relations, employment practices and

applicable international labour standards. Enterprises should avoid any unlawful employment and labour relations practices and respect the right of employees to establish or join trade unions and the right to collective bargaining. Enterprises should contribute to the effective abolition of child labour and elimination of all forms of forced or compulsory labour, respect the principle of equal treatment and provide a safe and healthy working environment. This chapter is fully aligned with the International Labour Organisation’s Declaration on Fundamental Principles and Rights at Work.

Chapter VI “Environment”



Enterprises play a key role in advancing sustainable economies and may contribute to delivering an effective and progressive responses to global, regional and

local environmental challenges. This chapter lays down expectations on how enterprises should avoid adverse environmental impacts, prevent these adverse impacts as well as contribute to climate change mitigation goals and adapt to them. Enterprises should carry out due diligence to address adverse environmental impacts arising from their own activities and during the use of their products or services. Adverse environmental impacts of enterprises may also include: threats to biodiversity; degradation of land, marine and freshwater ecosystems; deforestation; air, water and soil pollution; and mismanagement of waste, including hazardous substances. Enterprises must ensure that their greenhouse gas emissions and impact on carbon sinks are consistent with internationally agreed global temperature goals. They should adequately assess the social impact of their activities in the context of management of environmental issues and take into account issues relating to the protection of public health, safety and animal welfare.

Chapter VII “Combating Bribery and Other Forms of Corruption”



Adverse impacts on matters covered by the OECD Guidelines are often enabled by means of corruption. Corruption undermines democratic institutions and good

corporate governance. It discourages investment and distorts the international conditions of competition. As such, the implementation of effective anticorruption measures by enterprises plays an important role in avoiding other adverse impacts covered by the OECD Guidelines. Enterprises should not engage in any acts of bribery or other forms of corruption. The terms “bribery” and “other forms of corruption” should be interpreted in accordance with the provisions of the commentary to Chapter VII “Combating Bribery and Other Forms of Corruption”. Decency, integrity and transparency in both the public and private spheres are key concepts in combating bribery and other forms of corruption.

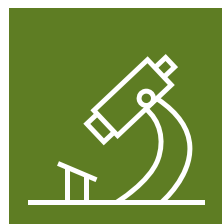
Chapter VIII “Consumer Interests”



When dealing with consumers, enterprises should act in accordance with fair business, marketing and advertising practices and should take all reasonable steps to

ensure the quality and reliability of the goods and services that they provide. They should provide precise, verified and clear information that will enable consumers to make informed decisions. Any declarations regarding products, environment or community that enterprises make should be based on relevant evidence. Consumer satisfaction and consumer protection issues are the basis for the successful development of the enterprise. This chapter considers the recommendations of the OECD Committee on Consumer Policy and other international organisations.

Chapter IX “Science, Technology and Innovation”



Technology has a significant impact on issues covered by the OECD Guidelines, including sustainable development, respect for human rights, economic development, quality of democracy or social cohesion. In turn, research and technological innovation increase productivity in all sectors. Enterprises should therefore contribute to the development of local and national innovative capacity. In particular, enterprises should also carry out due diligence on actual and potential adverse impacts on science, technology and innovation. In this regard, enterprises should follow the recommendations of the OECD Guidelines, comply with applicable national laws and requirements, including privacy and data protection and export control regulations.

The chapter emphasises the need for due diligence in the development, financing, sale, licensing, trade and use of technology, including gathering and using data.

Chapter X “Competition”



Enterprises should conduct their business in a manner consistent with all applicable laws and regulations, taking into account the competition laws of all jurisdictions in which the activities may have anti-competitive effects. Enterprises should refrain from entering into or carrying out anti-competitive agreements that may affect the efficient functioning of both domestic and international markets. Enterprises should also cooperate with

investigating competition authorities by, among other things, providing responses as promptly and completely as practicable to request for information from such authorities. Enterprises should also promote the importance of complying with competition laws among their employees.

Chapter XI “Taxation”



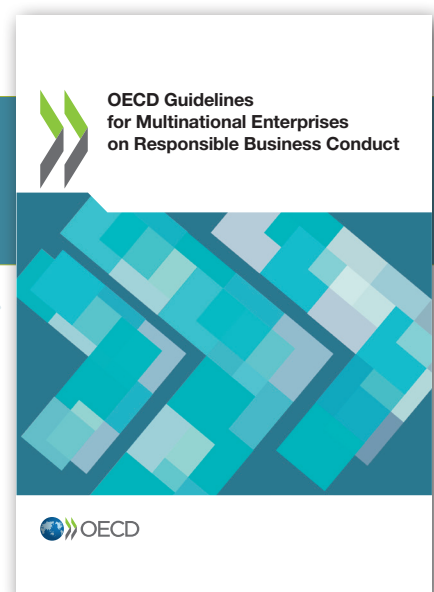
It is important to ensure that enterprises contribute to the public finances of the countries where they operate, by making timely payment of their tax liabilities.

Tax transparency supports the integrity of a country’s tax system and is an important way of ensuring and demonstrating that enterprises comply with the letter and spirit of tax laws. Corporate boards should adopt tax risk management strategies to ensure that the financial, regulatory and reputational risks associated with taxation are fully identified and evaluated.

<https://www.gov.pl/web/fundusze-regiony/oecd-guidelines-for-multinational-enterprises>

2023 edition of the OECD Guidelines:

- responds to urgent social, environmental and technological priorities
- is aligned with regulatory trends on RBC
- have been in force since 8 June 2023



The OECD Sectoral Guidance's

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct are supplemented by the OECD recommendations which consider the specifics of the five main sectors: extractive, conflict minerals, agriculture, garment and footwear and the financial sector.

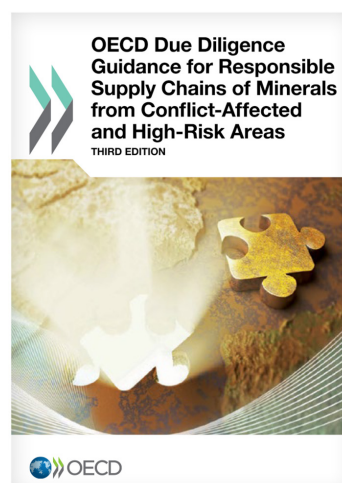
Extractive sector



“OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector” (2016)

It is a document aimed at the extractive sector in the broader sense: enterprises involved in the exploration, development, mining, processing, transportation and storage of oil, gas and minerals. This guidance does not create a new standard. It refers to the general OECD Guidelines to facilitate the enterprises from the extractive sector implement the OECD Guidelines in accordance with due diligence. The purpose of this document is to provide practical guidance on how to engage with and involve stakeholders.

Conflict minerals sector



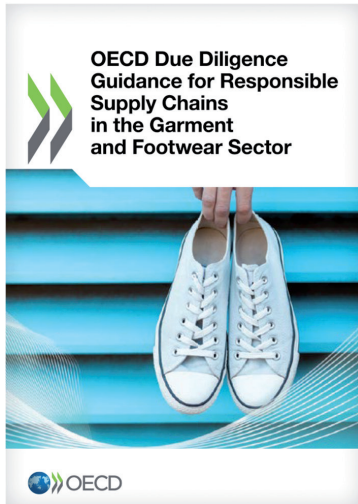
“The OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas” (third edition, 2016).

The guidance contains the recommendation of the OECD Council, a guidebook, supplement on 3Ts minerals (tin, tantalum and tungsten) and a supplement on gold. The guidance may be useful for enterprises in carrying out due diligence that is a basis for responsible management of supply chains of minerals from conflict-affected and high-risk areas.

The guidance can also provide support to enterprises in implementing Regulation (EU) 2017/821 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas.

The OECD Sectoral Guidance's

Garment and footwear sector



“OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector” (2016)

The Guidance is to support enterprises in carrying out due diligence along the entire supply chain of the garment and footwear sector so that they can prevent and mitigate potential adverse impacts of their activities and of their supply chains.

The OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector are divided into two parts. The first part contains a description of the process of due diligence, while the second consists of modules related to due diligence in specific risk areas. These include child labour, sexual harassment in the workplace, forced labour, working time, occupational health and safety, trade unions and collective bargaining, wages, environmental protection (water use, hazardous chemicals and more).

Agricultural sector



“OECD-FAO Guidance for Responsible Agricultural Supply Chains” (2015)

Enterprises operating in agricultural supply chains can create new jobs, improve labour standards and use technologies to increase agricultural production or reduce environmental pollution. The adverse impacts of enterprises’ activities in this sector can threaten food security.

The OECD-FAO Guidance supports enterprises in complying with RBC standards in agricultural supply chains. It draws attention to ensuring that enterprises’ activities do not cause adverse impacts and contribute to sustainable development. The OECD-FAO Guidance is addressed to domestic and international small, medium and large enterprises along the entire supply chain of agricultural products.

The OECD Sectoral Guidance's

Financial sector I.

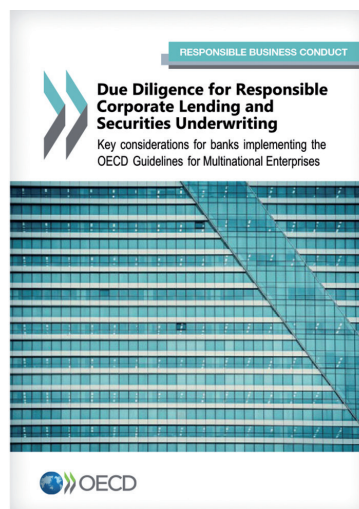


[The OECD Guidance on Responsible Business Conduct for Institutional Investors \(2017\)](#)

This document is intended to assist institutional investors, such as investment funds, pension funds and insurance companies in carrying out due diligence as set out in the OECD Guidelines. This guidance is aimed at preventing or mitigating adverse impacts on human and labour rights, the natural environment, as well as bribery practices in the companies, whose shares are included in these entities' investment portfolios.

The document specifies the most important activities that asset managers and asset owners should take at each stage of the process of due diligence. It discusses key aspects, including the challenges, existing practices and investment industry regulations that may determine the way of conducting due diligence.

Financial sector II.



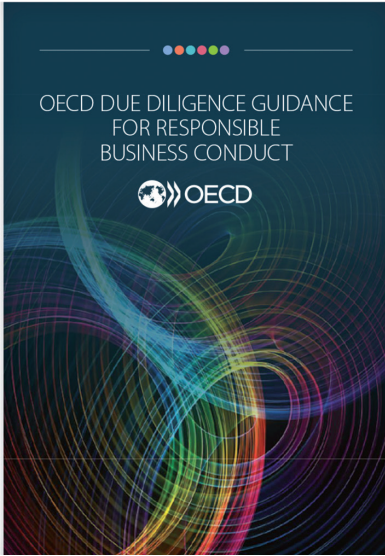
[The OECD Guidance on Due Diligence for Responsible Corporate Lending and Securities Underwriting \(2019\)](#)

This document addressed to banks is intended to help them, in an industry-specific manner, to understand due diligence in the implementation of the OECD Guidelines. It discusses key issues for banks at each stage of due diligence. It is a practical tool that may facilitate the banks to prevent or mitigate adverse impacts that may occur as a result of their activities.

This guidance also discusses the most important matters concerning the practices and regulations related to corporate lending and securities underwriting, which may impact due diligence approaches.

The OECD Guidelines and Sectoral Guidance's are available at the [OECD NCP website in Polish](#) and at the [OECD NCP website in English](#). Some of these documents are also available in Ukrainian.

The OECD Due Diligence Guidance



“The OECD Due Diligence Guidance for Responsible Business Conduct” (2018)

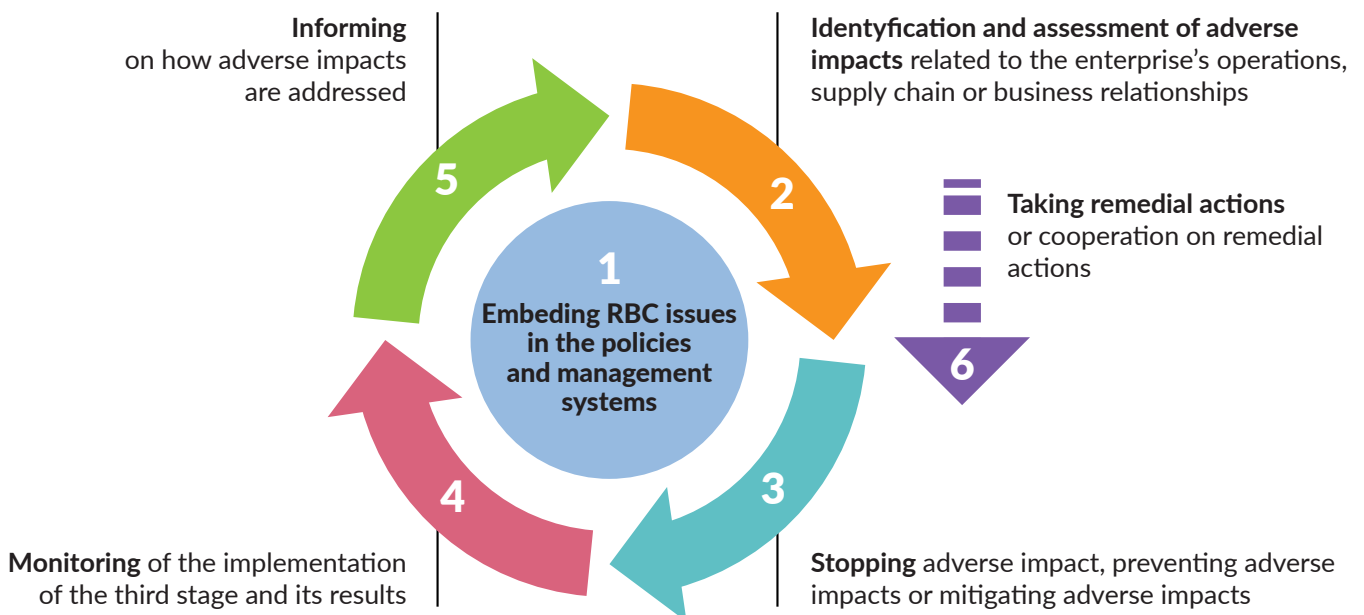
This document provides practical support for enterprises in implementing the OECD Guidelines. It consists of explanations, instructions and examples to illustrate the due diligence for RBC.

Due diligence is a process that enterprises should conduct to identify, prevent and mitigate actual and potential adverse impacts. These impacts relate to the enterprise’s own activities as well as to the supply chain and other business relationships.

Due diligence should be supported by the companies endeavours to combine policies and management systems so that the enterprise responds effectively to the actual and potential adverse impacts of its activities.

By carrying out due diligence enterprises are better prepared to take up appropriate actions if adverse impacts occur. These impacts may relate to employees, human rights, the environment, bribery practices, consumers, corporate governance, and occur both within the company, in the supply chain or in other business relationships.

Six steps of the due diligence process and support actions



The Network of the OECD NCPs

The OECD NCPs currently operate in 52 countries: in 38 Member States of the OECD



Australia	Greece	New Zealand
Austria	Hungary	Norway
Belgium	Iceland	Poland
Canada	Ireland	Portugal
Chile	Israel	Slovakia
Colombia	Italy	Slovenia
Costa Rica	Japan	Spain
Czech Republic	Korea	Sweden
Denmark	Latvia	Switzerland
Estonia	Lithuania	Turkey
Finland	Luxembourg	United Kingdom
France	Mexico	United States of America
Germany	Netherlands	

and in 14 non-Member States of the OECD which adhere to the OECD Guidelines:

Argentina
Brazil
Bulgaria
Croatia
Egypt
Jordan
Kazakhstan
Mauritius
Morocco
Peru
Romania
Tunisia
Ukraine
Uruguay

 the OECD Member States which are Adherents to the OECD Guidelines

 non-Member States of the OECD, which are Adherents to the OECD Guidelines

Most OECD NCPs are located within government administration structures or have mixed structure with government and stakeholder representatives. Few OECD NCPs operate as bodies independent from

government administration or within a hybrid structure.

The Polish OECD National Contact Point for RBC

The Adherents to the OECD Guidelines are required to establish an OECD National Contact Point for RBC (OECD NCP). The main task of the OECD NCP is to disseminate the OECD Guidelines and to examine notifications of alleged breaches of the OECD Guidelines by enterprises.

OECD NCP in Poland

1996	Poland joins the OECD
1998 – 2001	Polish OECD NCP operates in the Ministry of Treasury, then in the Ministry of Economy
2001 – 2016	Polish OECD NCP operates in the Polish Information and Foreign Investment Agency (PAIiZ)
Since 1 June 2016	Polish OECD NCP operates in the Ministry of Economic Development, and subsequently in the Ministry of Investment and Economic Development, and currently in the Ministry of Development Funds and Regional Policy, being placed in the European Affairs and International Cooperation Department
Contact data	E-mail address: kpk.oecd@mfi.gov.pl Telephone: + 22 273 71 62 / + 48 532 351 437

As recommended by the OECD Guidelines, the ECD NCPs operate in a manner that is:



visible



accessible



transparent



accountable



impartial
and equitable



predictable



compatible
with
the OECD
Guidelines

During the proceedings before the OECD NCP, which begin after receiving a notification of an alleged breach of the OECD Guidelines by an enterprise, **the principle of confidentiality** is particularly important and applies to both the parties concerned and the NCP.

Proceeding before the Polish OECD NCP

By conducting the proceeding based on notifications of alleged breaches of the OECD Guidelines, the OECD NCP strives to strengthen the RBC standards. In line with these standards, a responsible enterprise participates in economic, environmental and social development, respects human rights and the environment, engages in dialogue with stakeholders and communicates reliably its activities.

A notification of an alleged breach of the OECD Guidelines may be submitted by any party. Such entity will hereinafter be referred to as the “Notifier”.

It may be an employee of a given enterprise or a group of employees, people other than employees or groups of people, trade unions, NGOs and others.

The Notifier does not have to be at the same time affected by operations of the enterprise, but needs to prove its connection to the case.

Each OECD NCP conducts its proceedings according to an adopted procedure, which specifies subsequent stages of the proceedings.

[Conduct procedure before the Polish OECD NCP](#) is available on OECD NCP website in Polish, English, Ukrainian and Spanish.

The conduct procedure before the Polish OECD NCP consists of three parts:

- A. GENERAL RULES
- B. CONDUCT PROCEDURE BEFORE THE POLISH OECD NCP
- C. FLOW CHART OF CONDUCT PROCEDURE BEFORE THE POLISH OECD NCP

Part A. “General Rules” explains:

- terms and abbreviations used in the procedure,

- general rules of conducting procedure before the Polish OECD NCP,
- indicative time frame for the proceeding before the Polish OECD NCP,
- rules of maintaining transparency of the proceeding and confidentiality,
- the rules of documenting the case in the proceeding before the Polish OECD NCP,

and provides the answers to the following questions:

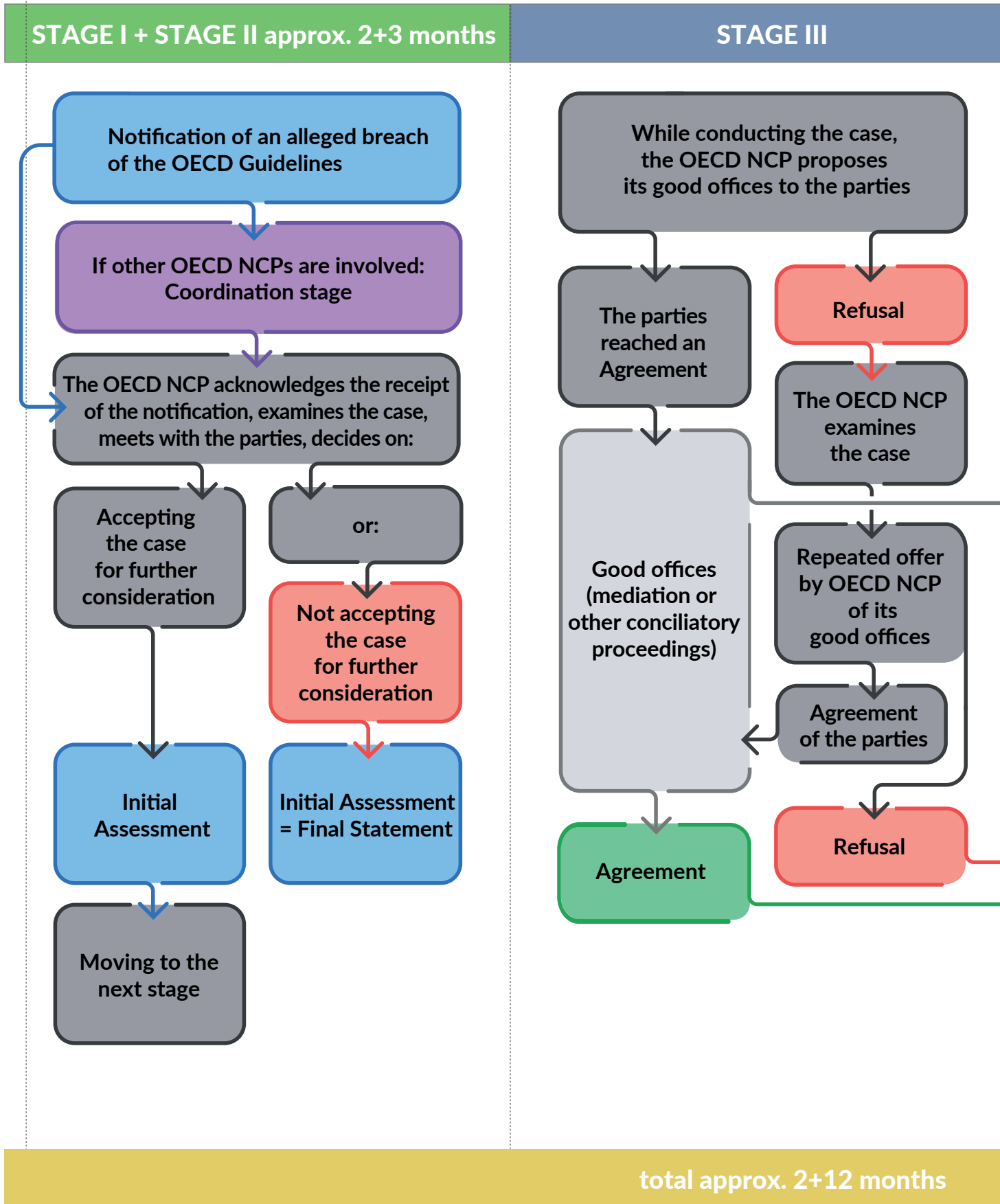
- Who can submit a notification of an alleged breach of the OECD Guidelines?
- In what language should a notification of an alleged breach of the OECD Guidelines be submitted?
- How to submit a notification to the Polish OECD NCP?
- What may a notification of an alleged breach of the OECD Guidelines be related to?
- To which OECD NCP should a notification of an alleged breach of the OECD Guidelines be submitted?
- How are the OECD Guidelines interpreted?

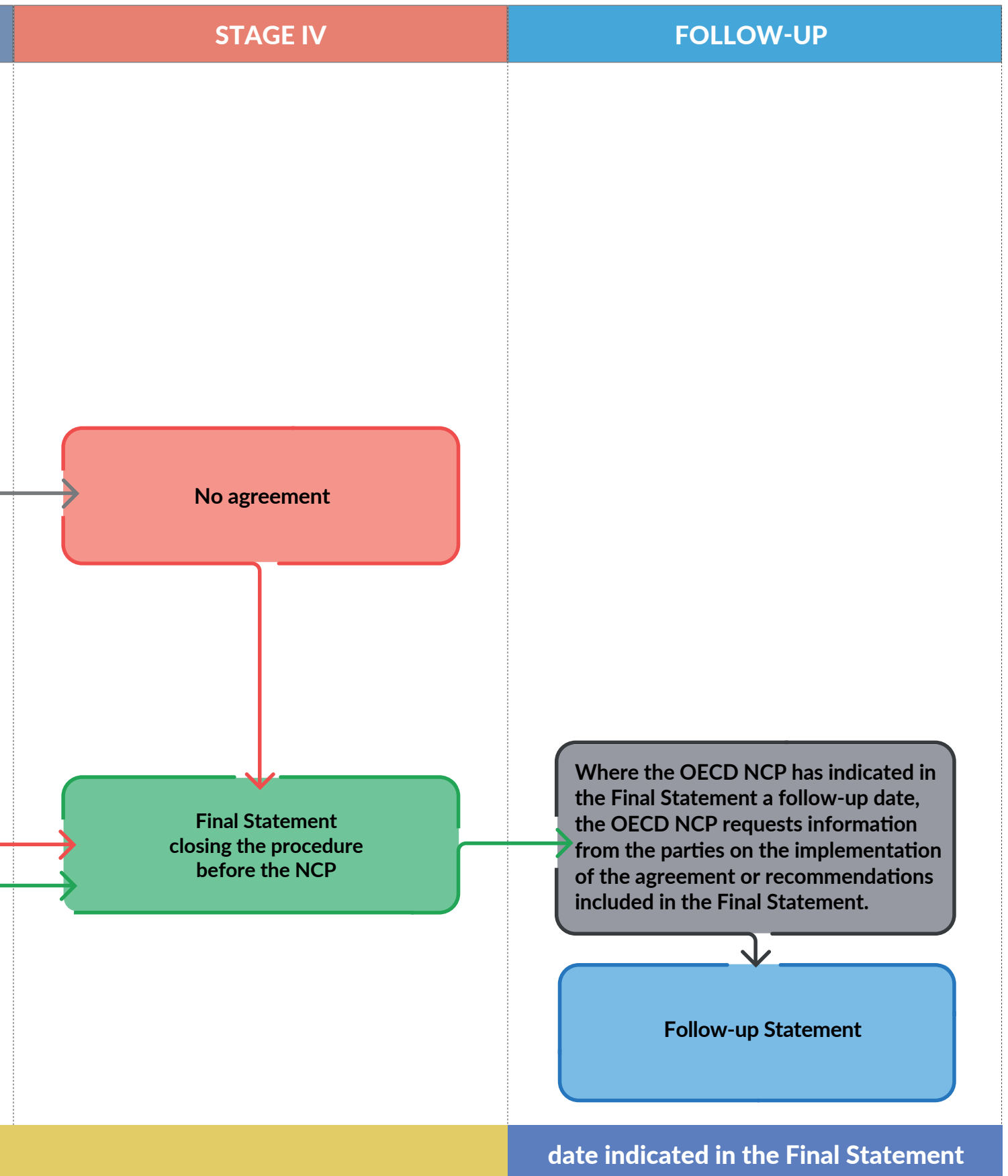
Part B. “Conduct procedure before the Polish OECD NCP” describes the subsequent stages of the procedure before the NCP:

- I. Coordination stage with the OECD NCPs in other countries
- II. Initial assessment stage: from the day of receiving the notification to the preparation of the Initial Assessment
- III. Good offices stage
- IV. Ending the proceeding before the OECD NCP, publishing the Final Statement
- V. Follow-up (Monitoring)
- VI. Permitted exceptions to the Conduct procedure before the Polish OECD NCP

The flow chart of conduct procedure before the Polish OECD NCP presented on the following pages is an integral part of the procedure.

Flow chart of conduct procedure before the Polish OECD NCP







How to make a notification to the Polish OECD NCP

A [notification form](#) of an alleged breach of the OECD Guidelines is available on the OECD NCP website. Please complete it in Polish as the procedure before the Polish OECD NCP is conducted in Polish.

In certain situations, the OECD NCP allows for the possibility of consulting a case in English and possibly submitting a notification in English. A notification of an alleged breach of the OECD Guidelines should be submitted electronically by sending a notification form to kpk.oecd@mfi.pr.gov.pl



WYTYCZNE OECD
DLA PRZEDSIĘBIORSTW WIELONARODOWYCH
DOT. ODPOWIEDZIALNEGO PROWADZENIA BIZNESU

POLSKI
KRAJOWY PUNKT KONTAKTOWY OECD
DS. ODPOWIEDZIALNEGO BIZNESU

Formularz zawiadomienia do polskiego KPK OECD o potencjalnym naruszeniu Wytycznych OECD dla przedsiębiorstw wielonarodowych dotyczących odpowiedzialnego prowadzenia działalności biznesowej

(aktualizacja: 15 kwietnia 2024 r.)

Procedura postępowania przed Krajowym Punktem Kontaktowym OECD ds. odpowiedzialnego biznesu (KPK OECD) w sprawie potencjalnego naruszenia *Wytycznych OECD dla przedsiębiorstw wielonarodowych dotyczących odpowiedzialnego prowadzenia działalności biznesowej* jest dostępna na stronie internetowej KPK OECD: <https://www.gov.pl/web/fundusze-regiony/documents>

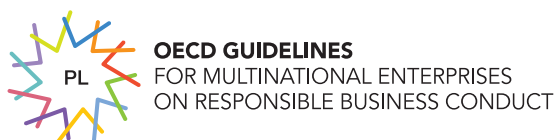
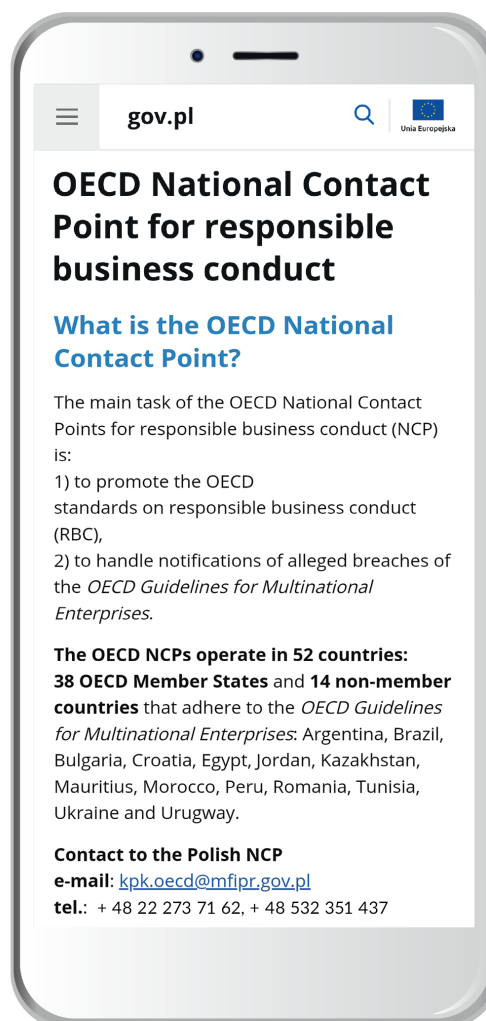
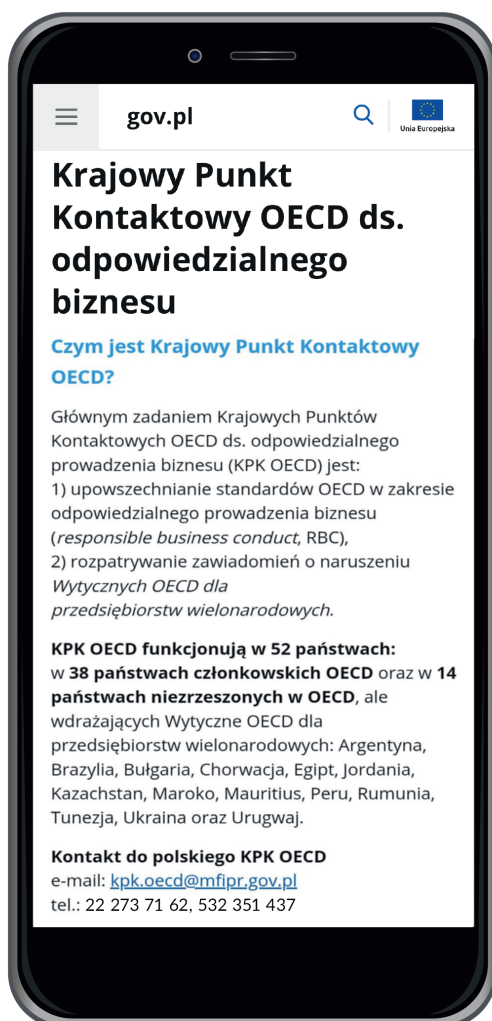
Poniższy formularz zawiadomienia o potencjalnym naruszeniu *Wytycznych OECD dla przedsiębiorstw wielonarodowych dotyczących odpowiedzialnego prowadzenia działalności biznesowej* (Wytyczne OECD) należy wypełnić w czytelny sposób w języku polskim.

A. INFORMACJE PODSTAWOWE

1. Autor zawiadomienia

1.1	Imię i nazwisko	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.
1.2	Dane kontaktowe:	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.
	a) adres pocztowy:	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.
	b) adres e-mail:	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.
	c) numer telefonu:	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.
1.3	Jeśli Autor zawiadomienia reprezentuje organizację pozarządową lub związek zawodowy prosimy poniżej podać nazwę organizacji lub związku	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.
1.4	Jeśli osób składających zawiadomienie jest więcej, należy poniżej wymienić te osoby z imienia i nazwiska, oraz załączyć do zawiadomienia oświadczenie, że osoba wskazana w pkt. 1.1 jest Autorem zawiadomienia w imieniu osób wymienionych w punkcie 1.4 zawiadomienia. Oświadczenie powinno zostać podpisane przez wszystkie osoby wymienione w pkt 1.1 i 1.4.	Kliknij lub naciśnij tutaj, aby wprowadzić tekst.

The Polish OECD NCP website



POLISH
 OECD NATIONAL CONTACT POINT
 FOR RESPONSIBLE BUSINESS CONDUCT



OECD GUIDELINES
FOR MULTINATIONAL ENTERPRISES
ON RESPONSIBLE BUSINESS CONDUCT

POLISH
OECD NATIONAL CONTACT POINT
FOR RESPONSIBLE BUSINESS CONDUCT



Ministry of Development
Funds and Regional Policy