

COUNCIL**Council****REPORT ON THE IMPLEMENTATION OF THE OECD RECOMMENDATION ON
THE OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS
CONDUCT****(Note by the Secretary-General)****JT03552919**

1. This document presents, in its Annex, a Report by the Investment Committee (IC), through the Working Party on Responsible Business Conduct (WPRBC), on the implementation of the OECD Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct [[OECD/LEGAL/0443](#)] (hereafter the “Recommendation”), including on the implementation of its substantive provisions, its dissemination, continued relevance, and further actions to support its dissemination and implementation as necessary.
2. The IC approved, by written procedure on 15 October 2024, the Report and its transmission to Council to be noted and declassified [[DAF/INV\(2024\)21](#)]. Once declassified, it will be included on the [online Compendium of OECD legal instruments](#).

Background

Scope of the Recommendation

3. The OECD Due Diligence Guidance for Responsible Business Conduct (hereafter, the “Guidance”) was developed through a two-year multi-stakeholder process and approved by the WPRBC [[DAF/INV/RBC\(2018\)3](#)] on 6 March 2018 and by the IC on 3 April 2018 [[DAF/INV\(2018\)17](#)] as part of the broader OECD effort to promote and enable responsible business conduct (RBC) in the global economy. It notably provides practical support to enterprises on the implementation of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct [[OECD/LEGAL/0144](#)] (hereafter, the “MNE Guidelines”) by providing plain language explanations of their due diligence recommendations and associated provisions. Implementing these recommendations helps enterprises avoid and address adverse impacts related to workers, human rights, the environment, bribery, consumers and corporate governance that may be associated with their operations, supply chains and other business relationships. The Guidance also seeks to promote a common understanding among governments and stakeholders on due diligence for RBC.
4. The Recommendation was adopted by the Council at Ministerial level on 30 May 2018 [[C/MIN\(2018\)13/FINAL](#); [C/M\(2018\)15](#)]. It calls on Members and non-Members having adhered to it (the “Adherents”), and where relevant their National Contact Points on Responsible Business Conduct (NCPs), to actively promote the use of the Guidance, take measures to actively support and monitor the adoption of the due diligence framework set out in the Guidance, and ensure its widest possible dissemination and active use by enterprises and stakeholders.
5. The Recommendation is open to adherence by non-Member Adherents to the Declaration on International Investment and Multinational Enterprises [[OECD/LEGAL/0144](#)]. To date, in addition to the 38 OECD Members, 14 non-Members have adhered to the Recommendation, namely Argentina, Brazil, Bulgaria, Croatia, Egypt, Jordan, Kazakhstan, Mauritius,¹ Morocco, Peru, Romania, Tunisia, Ukraine and Uruguay (total of 52 Adherents).

Key developments since the adoption of the Recommendation

6. The global landscape on RBC has evolved significantly since the adoption of the Recommendation in 2018, in part also due to the implementation of the Guidance and efforts of Adherents to integrate and

¹ In the period covered by the Report, Mauritius was not yet an Adherent to the Declaration on International Investment and Multinational Enterprises [[OECD/LEGAL/0144](#)] and the legal instruments related to it. Accordingly, it is not covered by this Report.

disseminate it. In relation to the policy landscape, a significant increase in policy initiatives that directly incorporate or reference the Guidance has been observed. For example, more than half of all Adherents have introduced some form of regulation which references or draws on the Guidance. RBC expectations more broadly are also being incorporated into *inter alia* legislation, sustainability disclosure requirements, trade agreements, public procurement requirements, official development assistance, and public-private partnerships or multi-stakeholder initiatives to support implementation of due diligence. These measures, in both Adherent and non-Adherent countries, are a part of the broad smart-mix of policies to incentivise and enable RBC.

7. Challenges such as the urgent need to address climate change, rapid digital transformation and the changes in the international business environment have underscored the need for and importance of resilient and inclusive supply chains. The OECD is in a unique position to assist Adherents with addressing these challenges, including through the MNE Guidelines which were last updated in 2023. The relevance of RBC standards for consistency of business conduct with OECD priorities across multiple policy areas was reaffirmed in the Declaration on Promoting and Enabling Responsible Business Conduct in the Global Economy [[OECD/LEGAL/0489](#)].²

8. This Report responds to Council's instruction to report on the implementation, dissemination and continued relevance of the Recommendation no later than five years following its adoption. It is the first Report to Council for this Recommendation and covers the period from 30 May 2018 to December 2023.

Methodology and process

9. This Report is based on several different elements and informed by the methodology used in previous reports to Council on the implementation, dissemination and continued relevance of the Due Diligence Recommendations.³ This primarily includes responses from Adherents (44 out of 52 Adherents) to a questionnaire [[DAF/INV/RBC\(2020\)6/REV1/FINAL](#)] (hereafter the "Questionnaire") circulated between November 2023 and May 2024, information provided in previous rounds of updates and in other relevant reporting processes, as well as supplementary desk research from the Secretariat.

10. As with previous reports to Council, an overview table was prepared for each section of the Questionnaire where responses and activities were reflected according to their relevance and numbers (see Appendix). The information was complemented by desk research and information related to the activities of NCPs, various sector implementation programmes, sectoral fora and events organised by the Secretariat.

11. Following the discussion on the Questionnaire within the WPRBC in March 2020 [[DAF/INV/RBC\(2020\)6/REV1/FINAL](#)], delegates were informed about the tentative timeline and outline of the draft Report at the WPRBC meeting on 7-8 November 2023 [[DAF/INV/RBC/A\(2023\)4](#)].

12. A **first draft** Report was circulated to the WPRBC [[DAF/INV/RBC\(2024\)15](#)] for discussion during its meeting on 24 June 2024 [[DAF/INV/RBC/A\(2024\)2](#)] and for written comments by 5 July 2024, including consideration of proposed actions and ways in which the dissemination and implementation of the Recommendation could be further supported.

² The Declaration was adopted by 50 countries and the EU at the 2023 OECD Ministerial Meeting on RBC, co-Chaired by France and the United States, with Canada, Chile, Morocco, Japan and the UK as Vice-Chairs.

³ The five Due Diligence Recommendations are the: Recommendation on Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (2011) [[OECD/LEGAL/0386](#)]; Recommendation on the Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector (2016) [[OECD/LEGAL/0427](#)]; Recommendation on the OECD-FAO Guidance for Responsible Agricultural Supply Chains (2016) [[OECD/LEGAL/0428](#)]; Recommendation on the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector (2017) [[OECD/LEGAL/0437](#)]; and Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct (2018) [[OECD/LEGAL/0443](#)].

13. Following this first round of comments, feedback was integrated in a **second draft** Report, which included updates to domestic references and further incorporated proposed actions to support the dissemination and implementation of the Recommendation and was submitted to the WPRBC for transmission to the IC [[DAF/INV/RBC\(2024\)15/REV1](#)]. The WPRBC agreed on 2 September to transmit the draft Report to the IC, with minor factual edits on paragraphs 32 and 39 reflected in the **third draft** Report submitted to the IC.

14. The IC approved, by written procedure on 15 October 2024, the Report and its transmission to Council to be noted and declassified [[DAF/INV\(2024\)21](#)]. After declassification by the Council, a link to the approved Report will be included in the public webpage of the Recommendation on the [online Compendium of OECD legal instruments](#).

Summary and conclusions

Implementation of the Recommendation

15. Adherents reported a significant number of activities in relation to the implementation of the Recommendation, in particular in relation to regulatory and policy coherence; policy initiatives and other non-regulatory approaches; and engagement, promotion, and dissemination across a wide group of stakeholders.

16. Notably, major legislative developments related to due diligence were reported by several Adherents at the national level as well as at the European Union. More than half of all Adherents have adopted laws reflecting some or most aspects of due diligence for responsible business conduct. They vary in coverage and scope but can generally be grouped as:

- *Disclosure or corporate reporting laws, which require companies to publish information related to their due diligence processes and/or outcomes,*
- *Due diligence conduct requirements, which require companies to take specified actions to implement due diligence,*
- *Trade bans or product withdrawal mechanisms, which prohibit the import or presence of products that are associated with certain risks or impacts and under which demonstration of effective due diligence can establish a presumption of an absence of such risks or impacts.*

17. Due diligence expectations are also being incorporated across the policy landscape beyond regulation as part of a smart-mix of measures to promote RBC. Concrete examples reported across 31 Adherents include the development or implementation of National Action Plans on Business and Human Rights (NAPs); setting up official help desks or providing other resources on how to conduct due diligence; and development of due diligence rules/guidance for State-Owned Enterprises.

18. Efforts related to wider engagement, promotion, and dissemination are also notable and relevant both in terms of promoting the Guidance itself as well as promoting intra-government RBC policy coordination mechanisms. All 44 Adherents who responded to the Questionnaire report having undertaken promotional activities and outreach to raise awareness about the Guidance, through the development of communications materials, trainings and capacity building and the organisation of events.

Dissemination of the Recommendation

19. To further their commitments under the Recommendation, Adherents have made efforts to promote and disseminate the Recommendation within their government and across Adherents. This includes awareness raising activities and training as well as setting up an adequate institutional setting with responsibilities and exchange mechanisms. 34 Adherents report some form of formal or informal intra-government mechanism to ensure policy coherence among the relevant authorities. This echoes the

information received from NCPs where 39 NCPs (or 77%) reported involvement in the development of regulations and policies adopted in 2023 that reference RBC standards and where 85% of National Action Plans on Business and Human Rights or RBC adopted or in development in 2023 involved NCP participation.

20. Additionally, much work is also being done to disseminate the Recommendation among non-Adherents by Adherents as well as the Secretariat, particularly through the regional programmes on RBC in Latin America and the Caribbean (LAC), Asia and the Middle East and Northern Africa. These programmes have been a key vehicle for Adherents to disseminate the Guidance and have allowed for outreach to policymakers and business based on regional needs, priorities, and language requirements.

Continued relevance and next steps

21. This Report overall finds that the Recommendation and the Guidance continue to be relevant and used by Adherents, and that Adherents' efforts to raise awareness of the Guidance among enterprises in all sectors of the economy and to create an enabling environment for the implementation of due diligence are effective. Adherents are also actively promoting policy coherence and making efforts to build an enabling environment, with many measures described in this Report aligned with the policy recommendations laid out in the Recommendation on the Role of Government in Promoting RBC [OECD/LEGAL/0486].

22. Looking ahead, there is scope to build on existing initiatives, including strengthening policy co-operation on due diligence as already noted by the WPRBC [DAF/INV/RBC(2024)13] as well as reinforcing promotional efforts. Continued efforts by Adherents to disseminate the Guidance across non-Adherents will be a key element to ensure the Guidance is implemented fully in global supply chains. In addition, the IC, through the WPRBC, may wish to consider whether development of complementary tools or technical adjustments to promote coherence and to support implementation of the Recommendation might be valuable.

23. Finally, to enable a more strategic reflection on OECD due diligence legal instruments, and to support efficiency and ease in information gathering, the IC, through the WPRBC, supported, as part of the Report, a proposal to Council to group the reporting to Council for all five Due Diligence Recommendations into a single report for the next reporting cycle in order to minimise the burden on Adherents and the Secretariat and provide a comprehensive overview of implementation. Currently, reporting on each of the Due Diligence Recommendations is staggered and takes place once or twice per year over five years, with each of the other report focused only on a single due diligence guidance. This approach would also streamline generally support for Adherents in considering policy developments, including policy coherence, and would benefit from the experience in implementation of the Recommendation on the Role of Government in Promoting RBC [OECD/LEGAL/0486] as well as ongoing peer exchanges and experience sharing by delegates.

Proposed Action

24. In light of the preceding, the Secretary-General invites the Council to adopt the following draft conclusions:

THE COUNCIL

- a) noted document [C\(2024\)152](#), in particular the Report set out in its Annex, and agreed to its declassification;
- b) encouraged Adherents to:
 - i. continue disseminating and implementing the Recommendation, including by taking into account and undertaking where relevant the steps identified in the section Summary and Conclusions of the Report;

- ii. address the main findings, challenges and next steps identified in the section Summary and Conclusions of the Report, with a view to strengthening the dissemination and implementation of the Recommendation and the related Guidance;
- c) invited the Investment Committee, through the Working Party on Responsible Business Conduct, to:
 - i. support Adherents in addressing the main challenges set out in the section Summary and Conclusions of the Report, including through developing tools to support the implementation and dissemination of the Recommendation;
 - ii. consider whether any practical steps are needed to ensure the coherence and consistency of the Guidance and related work with other OECD legal instruments, including the other Due Diligence Recommendations and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct [[OECD/LEGAL/0144](#)];
 - iii. report back to Council on the implementation, dissemination, and continued relevance of all Due Diligence Recommendations in five years.

Annex. Report on the Implementation of the OECD Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct

Table of contents

Annex. Report on the Implementation of the OECD Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct	7
1 Background	9
Purpose of the Report	13
2 Methodology	14
3 Implementation	16
3.1: Regulatory and policy coherence	16
3.2: Policy initiatives and other non-regulatory approaches to support, enable, incentivise and monitor uptake of due diligence by enterprises	19
3.3: Engagement, promotion, and dissemination	24
4 Dissemination	26
5 Summary and conclusions	28
Implementation	28
Dissemination	29
Continued relevance and next steps	29
Appendix – Questionnaire Answer Overview	31
References	33
FIGURES	
Figure 3.1. Regulatory and policy coherence – level of activities	17
Figure 3.2. Policy initiatives and other approaches to support, enable, incentivise and monitor implementation of due diligence by enterprises – level of activities	20
Figure 3.3. Engagement, promotion and dissemination – level of activities	24

1 Background

History

1. Complex global value chains are a reality for the majority of the world's companies today. The globalisation of business has provided important opportunities for economic growth and social progress, allowing countries to leverage their comparative advantages while contributing to job creation, human capital development, research and technology. In order to strengthen the positive impact to society and avoid adverse impacts, responsible business conduct is a key component to ensuring inclusive and sustainable economic growth and globalisation [C(2018)42].
2. With the adoption by adhering governments of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (hereafter, the "MNE Guidelines") [OECD/LEGAL/0144] in 1976, an overarching framework has been put in place for how enterprises can address adverse impacts through the process of responsible business conduct (RBC) due diligence. The MNE Guidelines are recommendations addressed by governments to enterprises to encourage positive contributions by enterprises to economic, environmental and social progress, and to minimise adverse impacts that may be associated with an enterprise's operations, products and services. They cover all key areas of business responsibility, including human rights, labour rights, environment, bribery and corruption, consumer interests, disclosure, science and technology, competition, and taxation.
3. During the Working Party on Responsible Business Conduct (WPRBC) meeting of October 2015, several delegations as well as the Business and Industry Advisory Committee to the OECD (BIAC), the Trade Union Advisory Committee to the OECD (TUAC) and OECD Watch supported the idea of developing general guidance on risk-based due diligence for responsible business conduct applicable in any sector of the economy [DAF/INV/RBC/M(2015)2]. The Due Diligence Guidance for Responsible Business Conduct (hereafter, the "Guidance") was developed through a two-year multi-stakeholder process and was approved by the WPRBC [DAF/INV/RBC(2018)3] on 6 March 2018 and by the Investment Committee (IC) on 3 April 2018 [DAF/INV(2018)17].
4. The Guidance helps enterprises understand and implement the due diligence recommendations of the MNE Guidelines and sets out a due diligence framework along with suggested practical actions to implement the framework. The Guidance is applicable to all sectors of the economy and is meant for use by all types of enterprises, including SMEs. Development of the Guidance formed part of a broader, multistakeholder effort to promote implementation of RBC. This was reflected in the G7 Leaders' Declaration, adopted in 2015, which recognised the importance of establishing a common understanding on due diligence and encouraged to implement due diligence in their supply chains (G7, 2015^[1]).
5. The Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct [OECD/LEGAL/0443] (hereafter, the "Recommendation"), was adopted by the OECD Council at Ministerial level on 30 May 2018 [C/MIN(2018)13/FINAL; C/M(2018)15] and supports a common government-backed understanding of RBC due diligence calling on Members and non-Members having

adhered to it (the “Adherents”), and where relevant their National Contact Points for Responsible Business Conduct (NCPs)⁴ to:

- “Actively promote the use of the Guidance by enterprises operating in or from their territories with the aim of ensuring that they observe internationally agreed standards of responsible business in order to prevent the adverse impacts of their activities and contribute to sustainable development”;
- “Take measures to actively support and monitor the adoption of the due diligence framework set out in the Guidance”;
- “Ensure the widest possible dissemination of the Guidance and its active use by enterprises, as well as promote the use of the Guidance as a resource for stakeholders such as industry associations, trade unions, civil society organisations, multi-stakeholder initiatives, and sector-initiatives; and
- Regularly report to the Investment Committee on any monitoring, dissemination and implementation activities”.

6. The Recommendation is open for adherence by non-Members. To date, in addition to the 38 OECD Members, 13 non-Members have adhered to the Recommendation, namely Argentina, Brazil, Bulgaria, Croatia, Egypt, Jordan, Kazakhstan, Morocco, Peru, Romania, Tunisia, Ukraine and Uruguay. All 51 Adherents to the Recommendation are also Adherents to the Declaration on International Investment and Multinational Enterprises [[OECD/LEGAL/0144](#)].⁵

⁴ The MNE Guidelines also have a unique promotion and grievance mechanism — National Contact Points for RBC (NCPs). NCPs have the mandate of furthering the effectiveness of the MNE Guidelines by undertaking promotional activities and handling enquiries and contributing to the resolution of issues that arise relating to the implementation of the MNE Guidelines in specific instances. NCPs also report on their activities annually through a separate questionnaire.

⁵ The Recommendation is part of the legal instruments related to the Declaration on International Investment and Multinational Enterprises [[OECD/LEGAL/0144](#)] to which Adherents to the latter are invited to adhere, namely: Decision on International Investment Incentives and Disincentives [[OECD/LEGAL/0213](#)]; Recommendation on Member Country Measures Concerning National Treatment of Foreign Controlled Enterprises in OECD Member Countries and Based on Considerations of Public Order and Essential Security Interest [[OECD/LEGAL/0226](#)]; Recommendation concerning Member Country Exceptions to National Treatment and National Treatment related Measures concerning Investment by Established Foreign-Controlled Enterprises [[OECD/LEGAL/0233](#)]; Recommendation on Member Country Exceptions to National Treatment and National Treatment related Measures concerning the Services Sector [[OECD/LEGAL/0247](#)]; Recommendation on Member Country Exceptions to National Treatment and National Treatment related Measures in the Category of Official Aids and Subsidies [[OECD/LEGAL/0250](#)]; Recommendation on Member Country Exceptions to National Treatment and Related Measures concerning Access to Local Bank Credit and the Capital Market [[OECD/LEGAL/0255](#)]; • Decision on Conflicting Requirements being imposed on Multinational Enterprises [[OECD/LEGAL/0261](#)]; • Decision on the Third Revised Decision of the Council concerning National Treatment [[OECD/LEGAL/0263](#)], subject to the notification of exceptions to the National Treatment instrument set in Annex B to the present document; Decision the Guidelines for Multinational Enterprises on Responsible Business Conduct [[OECD/LEGAL/0307](#)]; Recommendation on Guidelines for Recipient Country Investment Policies relating to National Security [[OECD/LEGAL/0372](#)]; Recommendation on Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas [[OECD/LEGAL/0386](#)]; Recommendation on the OECD-FAO Guidance for Responsible Agricultural Supply Chains [[OECD/LEGAL/0428](#)]; Recommendation on the Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector [[OECD/LEGAL/0427](#)]; Recommendation on the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector [[OECD/LEGAL/0437](#)]; Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct [[OECD/LEGAL/0443](#)]; Recommendation on Foreign Direct Investment Qualities for Sustainable Development [[OECD/LEGAL/0476](#)]; Recommendation on the Role of Government in Promoting Responsible Business Conduct [[OECD/LEGAL/0486](#)].

Key developments

7. The global policy landscape on RBC has evolved significantly since the adoption of the Recommendation in 2018. First, there has been a significant increase in policy initiatives that directly incorporate or reference the Guidance. For example, 75% of OECD Members (i.e., more than half of all Adherents) have introduced some form of regulation which references or draws on the Guidance. RBC expectations more broadly are also being incorporated into *inter alia* legislation, sustainability disclosure requirements, trade agreements, public procurement requirements, official development assistance, and public-private partnerships. These measures, in both Adherent and non-Adherent countries, are a part of the broad smart-mix of policies to incentivise and enable RBC.

8. Secondly, the MNE Guidelines were updated in 2023. The updated MNE Guidelines include additional clarity about due diligence processes in alignment with the Guidance and its application to a wider range of sectors and topics.

9. These two key developments are discussed further below.

10. **Supporting policy coherence, alignment and interoperability:** Regulations and initiatives that support implementation of the MNE Guidelines and related legal instruments vary in terms of goals, scope, expectations, and oversight mechanisms, which is a reflection of different domestic policy priorities, processes and other factors. However, fundamental concepts and characteristics of due diligence are sometimes captured differently across initiatives even if they are explicitly based on the MNE Guidelines and related legal instruments, including the Recommendation.

11. As a result, the RBC landscape that companies and stakeholders have to navigate is becoming increasingly complex. Such complexity is further enhanced for companies whose operations span multiple jurisdictions or that sell their services and products globally – as is the case for most companies today, whether they are large multinationals or SMEs. Alignment and policy coherence can more effectively support achieving the desired outcomes of RBC by potentially reducing conflicting or overlapping expectations, which disproportionately impact SMEs as well as businesses in developing countries which do not have the resources or capacity to respond to multiple due diligence expectations.

12. The OECD plays a significant role in supporting implementation by Adherents of the MNE Guidelines and related legal instruments, including the Recommendation, and driving coherence and coordination, specifically through:

- Acting as a convener of choice for policymakers, business and civil society for dialogue, sharing of experiences, best practices and interpretation of the Guidance, which is relevant for design, monitoring, implementing and enforcement of RBC policies within Adherents;
- Providing evidence-based analysis and technical advice to policymakers and other stakeholders to minimise divergences in RBC policies;
- Fostering equivalence or interoperability across RBC policies including through alignment with the Guidance (i.e., so that conformity with one policy could also represent conformity with other policies, or relevant aspects of them).

13. In 2023, OECD Ministers called on the OECD to “to assist [...] with strengthening cooperation and coordination on due diligence policies, through an inclusive platform for dialogue, information sharing, capacity building and cooperation in order to address potential challenges for business and support effective implementation of RBC due diligence standards and to provide analysis to support alignment of legal and other policy expectations with OECD due diligence” [[OECD/LEGAL/0489](#)]. In response, discussions are ongoing on convening an Inclusive Platform for Due Diligence Policy Cooperation with participation of Adherents to the MNE Guidelines and relevant non-Adherents. This platform would bring together global trade partners to promote strategic dialogue, information sharing and evidence-based design and implementation of due diligence policy.

14. Additionally, existing and ongoing work on assessing alignment of RBC initiatives has been recognised by Adherents to be valuable exercises for policy coherence, to support regulatory efforts, and to promote broader implementation of the Guidance (OECD, n.d.^[2]).

15. **2023 Update of the MNE Guidelines and relevance of the Recommendation to address new sectors and topics:** Since their adoption in 1976, the MNE Guidelines have been continuously updated to remain fit for purpose in light of societal challenges and the evolving context for international business. The most recent update of the MNE Guidelines was released at the 2023 OECD Ministerial Council Meeting. The extensive consultation process to update the MNE Guidelines highlighted several key due diligence topics and pointed to policy priorities for implementation of the Recommendation and related Guidance where further work was needed. Specifically, the update includes new text on:

- Conducting due diligence for environmental impacts, including climate change, biodiversity, and animal welfare;
- Conducting due diligence in the context of adverse impacts associated with science, technology and innovation;
- Expanding due diligence recommendations to address all forms of corruption.

16. In addition to longstanding RBC implementation focused on minerals, agriculture and garment supply chains, new focus areas have emerged where the Recommendation and the Guidance are becoming increasingly relevant, namely in the financial sector, in the development and use of technology, for environmental due diligence, and for incorporating gender considerations when conducting due diligence. In these areas, the text of the Recommendation and the Guidance provides a basis for further addressing key due diligence issues. Several tools have been developed or are currently under development to support implementation of the Recommendation and the Guidance in these new focus areas *inter alia*:

- Due diligence for corporate lending and securities underwriting (OECD, 2019^[3])
- Due diligence for project and asset finance transactions (OECD, 2022^[4])
- Institutional investors managing climate impacts through due diligence (OECD, 2023^[5])
- Due diligence for the development and use of artificial intelligence⁶
- Due diligence for deforestation and forest degradation in agriculture supply chains (OECD/FAO, 2023^[6])
- Managing environmental risks in mineral supply chains (OECD, 2023^[7])
- Enabling living incomes and living wages in global supply chains in agricultural, garment and footwear sectors⁷
- Managing climate risks in the garment and footwear sector⁸
- Managing risks linked to manufacturing electronics and automotive manufacturing⁹
- Managing gender related risks in garment and footwear supply chains¹⁰

17. There is also an increasing demand from policymakers to understand the specific due diligence challenges with applying the Guidance to a broad range of high-risk sectors, particularly in the context of growing momentum for mandatory due diligence legislation, enabling companies in these sectors to

⁶ Under development

⁷ Publication forthcoming, project information sheet available here: [Development of a handbook for companies to enable living incomes and wages in global supply chains](#)

⁸ Publication forthcoming, project information sheet available here: [Managing climate risks in the garment and footwear sector](#)

⁹ Under development

¹⁰ Under development

perform their due diligence adequately and supervisory authorities to identify and prioritize specific sectoral risks accordingly. To that end, the OECD is currently undertaking a study on risks across sectors and examining the operational characteristics of sectors from a due diligence standpoint to understand what further research or tools would be necessary to support implementation of the Guidance to those sectors.

18. Robust supporting measures such as strengthened awareness raising, conducting further research and tools development as well as supporting multistakeholder dialogue towards overcoming barriers to implementation – for example through support for the OECD Due Diligence Implementation Programmes can help with engagement of new sectors for due diligence or deepen the understanding of due diligence in sectors that are already actively implementing the Guidance.

Purpose of the Report

19. This Report responds to Council’s instruction to report on the implementation, dissemination and continued relevance of the Recommendation no later than five years following its adoption. It is the first Report to Council for this Recommendation and covers the period from 30 May 2018 to December 2023.

20. Reports to Council on implementation of OECD Recommendations generally seek to assess the state-of-play regarding their implementation, dissemination, and continued relevance.

21. The Recommendation is addressed to Adherents, i.e., governments, and sets out recommendations as to what governments should do to disseminate and promote the observance of the Guidance, which is addressed to enterprises. Therefore, the Report looks at two forms of dissemination:

- (i) dissemination *of the Guidance* among enterprises and stakeholders, e.g., raising awareness of the Guidance and supporting measures (see Implementation Section);
- (ii) dissemination *of the Recommendation itself*, e.g., what Adherents have done to raise awareness in non-Adherents as well as across their own governments of their commitments under the Recommendation, such that all relevant parts and levels of their governments (e.g. law enforcement, taxation, customs enforcement, environmental protection, foreign aid, public procurement, etc.) are aware of their role in promoting and disseminating the Guidance among companies (see Dissemination Section).

22. In other words, the Report addresses both (i) raising business’ and stakeholders’ awareness of the Guidance itself with the aim of supporting uptake of due diligence for responsible business conduct and (ii) raising governments’ awareness of their role vis-à-vis the Guidance. Generally, (i) is addressed in the implementation section, while (ii) is addressed in the dissemination section, though some activities may straddle the two.

2 Methodology

23. This Report is based on several different elements and informed by the methodology used to analyse and present activity within Adherents in previous Reports to Council on Due Diligence Recommendations.¹¹

24. A questionnaire [[DAF/INV/RBC\(2020\)6/REV1/FINAL](#)] was prepared with input from and approved by the WPRBC to gather information relevant to activities within Adherents relating to the Recommendation, as well as the four other OECD Recommendation also covering supply chain due diligence¹² (hereafter, the “Questionnaire”). The Questionnaire was circulated to Adherents in October 2020 and again in November 2023, with WPRBC delegates selected to act as focal points for their governments.¹³ Each Adherent was encouraged to coordinate internally amongst their relevant ministries/agencies to gather information and submit one consolidated response through their WPRBC delegate.

25. Answers to the Questionnaire were submitted by 44 out of 51 Adherents and were the primary source of information for this Report. Where no answer was provided, the answers to earlier questionnaires received as part of reporting on other RBC legal instruments were used to complement the information where relevant. These are indicated with an asterisk in the Appendix.

26. As with previous reports to Council, an overview table was prepared for each section of the Questionnaire where the number of positive and negative responses under each section were counted, as well as the number of activities reported (See Appendix). The answers were analysed for number of

¹¹ Report on the Implementation of the OECD Recommendation on the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector [[C\(2023\)103](#)]; Report on the Implementation of the OECD Recommendation on Due Diligence Guidance For Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas [[C\(2022\)98](#)]; Report on the Implementation of the OECD Recommendation on the OECD-FAO Guidance for Responsible Agricultural Supply Chains [[C\(2022\)99](#)]; Report on the Implementation of the OECD Recommendation on Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector [[C\(2022\)100](#)].

¹² The five OECD Recommendations on Due Diligence are the: Recommendation on Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (2011) [[OECD/LEGAL/0386](#)]; Recommendation on the Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector (2016) [[OECD/LEGAL/0427](#)]; Recommendation on the OECD-FAO Guidance for Responsible Agricultural Supply Chains (2016) [[OECD/LEGAL/0428](#)]; Recommendation on the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector (2017) [[OECD/LEGAL/0437](#)]; and Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct (2018) [[OECD/LEGAL/0443](#)].

¹³ The questionnaire gathered information relevant to all five OECD Recommendations on Supply Chain Due Diligence: Recommendation on Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (2011) [[OECD/LEGAL/0386](#)]; Recommendation on the Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector (2016) [[OECD/LEGAL/0427](#)]; Recommendation on the OECD-FAO Guidance for Responsible Agricultural Supply Chains (2016) [[OECD/LEGAL/0428](#)]; Recommendation on the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector [[OECD/LEGAL/0437](#)]; and Recommendation on the OECD Due Diligence Guidance for Responsible Business Conduct [[OECD/LEGAL/0443](#)].

positive (“yes”) responses and number of relevant activities reported to implement the Recommendation. The responses under each section were assessed as:

- Significant number of activities reported – 1 relevant action under at least 3 questions in the section;
- Moderate number of activities reported – 1 relevant action under at least 2 questions in the section;
- Minor number of activities reported – 1 relevant action under at least 1 question in the section.

27. The Secretariat also complemented the information where possible to capture known RBC developments, e.g., relevant legislative developments on sustainability and due diligence at the EU level. In addition to considering information related to the activities of NCPs, information was also included where Adherents have participated in various sector implementation programmes, sectoral fora and events organised by the Secretariat.

3 Implementation

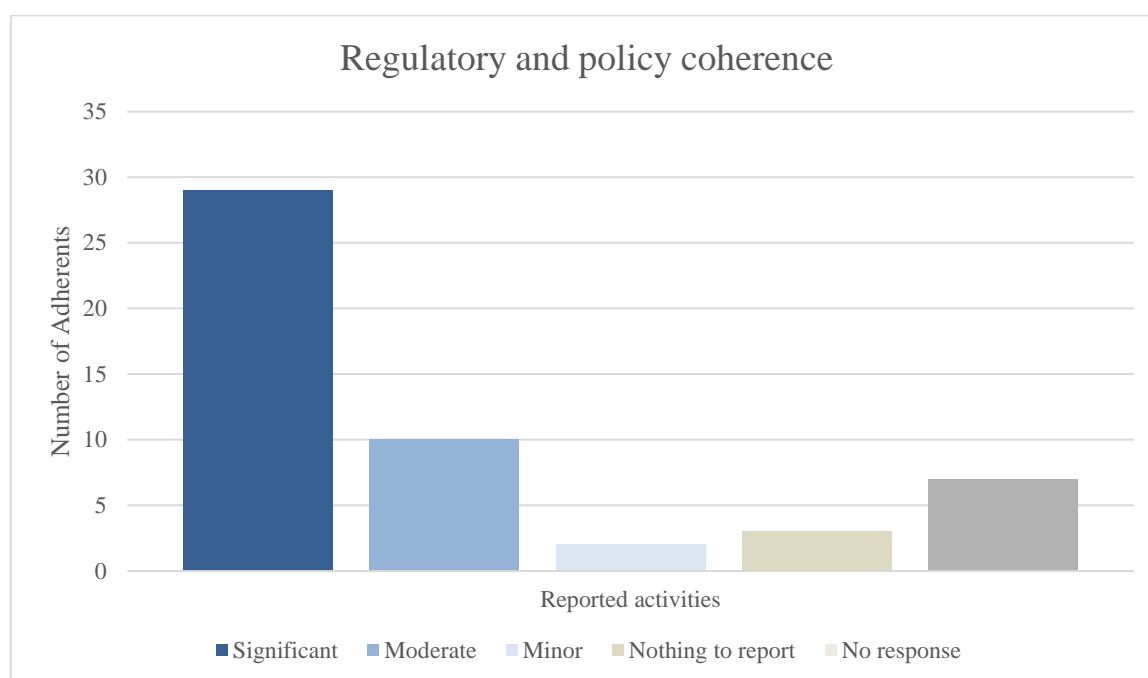
28. This section provides the aggregate results related to implementation of the Recommendation in three areas: 1) regulatory and policy coherence and measures taken to reflect the Guidance in domestic laws, regulations, rules and other procedures; 2) policy initiatives and other approaches taken to support, enable, incentivise and monitor uptake of due diligence by enterprises and, 3) measures taken to foster engagement, promotion and dissemination of the Guidance. It also highlights a variety of examples of good practice to showcase the diverse ways Adherents are implementing the Recommendation.

3.1: Regulatory and policy coherence

Overview

29. In line with the Recommendation, Adherents should “actively promote the use of the Guidance by enterprises operating in or from their territories with the aim of ensuring that they observe internationally agreed standards of responsible business conduct in order to prevent the adverse impacts of their activities and contribute to sustainable development”. This section on regulatory and policy coherence considers measures taken to integrate the Guidance in domestic laws, regulations, rules, and/or other procedures as well as measures taken to foster regulatory and policy coherence in order to support the uptake of the Guidance by enterprises. Other policy initiatives are described in section 3.2.

30. 29 Adherents reported a significant number of activities in this regard, 10 Adherents reported a moderate number of activities, 2 Adherents reported a minor number of activities, and 10 Adherents had nothing to report in this section or did not provide answers to the Questionnaire.

Figure 3.1. Regulatory and policy coherence – level of activities

Note: Based on responses by Adherents to the questions in section 2 of the questionnaire and presented at the aggregate level

31. Among the Adherents that reported activities, a number of different domestic laws, regulations, rules, and other procedures reflecting elements of the due diligence framework from the Guidance were highlighted in the responses.¹⁴ 75% of OECD Member countries (i.e., more than half of all Adherents) now have laws on certain aspects of due diligence for responsible business conduct. These laws may either be cross-sectoral or only target a specific sector, and can generally be divided into three different categories with respect to the different types of obligations they place on enterprises:

- Disclosure or corporate reporting laws, which require companies to publish information related to their due diligence processes and/or outcomes,
- Due diligence conduct requirements, which require companies to take specified actions to implement due diligence,
- Trade bans or product withdrawal mechanisms, which prohibit the import or presence of products that are associated with certain risks or impacts and under which demonstration of effective due diligence can establish a presumption of an absence of such risks or impacts (OECD, 2024_[8]).

Highlights

32. Major legislative developments related to due diligence were reported by several Adherents at the national level. In Germany, the Act on Corporate Due Diligence Obligations in Supply Chains entered into force on 1 January 2023, and sets out expectations for German enterprises, with more than 1000 employees, related to human rights, protection against child labour, the right to fair wages and certain environmental

¹⁴ Only a few of these policies directly referenced the Guidance. For the purpose of this draft Report, activities on policies that reference core elements of RBC due diligence were also considered.

protections (German Government, 2021^[9]). Although the Guidance is not explicitly referenced in the law, the law reflects the Guidance (OECD, 2023^[10]).

33. Switzerland introduced an amendment to the Swiss Code of Obligations on transparency and due diligence obligations for large enterprises in all sectors (Swiss Federal Assembly of the Swiss Confederation, 2020^[11]). According to this legislation, large public enterprises and financial institutions are required to report on environmental and social issues, human rights and the fight against corruption, and are required to cite if they are using international standards. The law applies to companies with over 500 employees, a sales revenue above CHF 40 million and a balance sheet above CHF 20 million. Switzerland also adopted an Ordinance on Due Diligence and Transparency in relation to minerals and metals from conflict-affected areas and child labour, which entered into force on 1 January 2022. As set out in Annex 2 of the Ordinance, enterprises are exempt from the reporting obligations under the Ordinance if they demonstrate compliance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict and High-Risk Areas (The Swiss Federal Council, 2021^[12]).

34. The Norwegian Government adopted the Transparency Act which entered into force on 1 July 2022 and requires larger enterprises to conduct and account for due diligence with respect to human rights and decent work in accordance with the MNE Guidelines. The law applies to larger enterprises with over 50 employees, a sales revenue over NOK 70 million and a balance sheet over NOK 35 million (2 of these 3 conditions have to be filled). The law also provides for a right to information, whereby any individual has the right to information from an enterprise regarding how the enterprise addresses actual and potential adverse impacts of its operations (Norwegian Ministry of Children and Family Affairs, 2021^[13]).

35. Several legislative initiatives related to forced labour and child labour were adopted during the reporting period. The Australian Government adopted the Modern Slavery Act in 2018, which requires covered entities to report on the risks of modern slavery in their operations and supply chains as well as on the actions taken to address those risks (Parliament of Australia, 2018^[14]). While the Modern Slavery Act does not reference the Guidance, the guidance material prepared to support its implementation does. Canada reported on the Fighting Against Forced and Child Labour in Supply Chains Act (Canada, 2023^[15]) that came into force in January 2024 and pursuant to which Public Safety Canada has released guidance that highlights the Guidance as a reference for understanding the meaning of “due diligence”. The US has also adopted the Uyghur Forced Labour Prevention Act in 2021 which establishes a rebuttable presumption that any goods produced in China’s Xinjiang Uyghur Autonomous region are prohibited from importation due to a presumption of forced labour, an exemption is available if importers can demonstrate compliance with due diligence and to provide convincing evidence that forced labour was not used in the production of the goods (United States Congress, 2021^[16]). Prior to the adoption of the Recommendation, the United Kingdom had also adopted the Modern Slavery Act in 2015, which places a reporting requirement on covered businesses to report annually on steps taken to ensure that modern slavery is not taking place in their supply chain (Parliament of United Kingdom, 2015^[17]). To support implementation of the Modern Slavery Act, the UK government has issued guidance on supply chain transparency that specifically references the OECD Guidelines and Guidance.

36. At the EU level, a number of relevant legislative developments have taken place, including the adoption of the Corporate Sustainability Due Diligence Directive (EU CSDDD), which directly references the Guidance in its recital and incorporates the due diligence framework in its operative articles (European Parliament, 2024^[18]). The EU CSDDD will have to be transposed into national law during the two years following entry into force, likely by mid-2026. Other relevant EU RBC regulations include the EU Batteries Regulation, which covers human rights and environmental due diligence for minerals used in the production of batteries and directly references the Guidance (European Union, 2023^[19]); the EU Regulation on Deforestation free products in 2023, which requires enterprises to exercise due diligence and conduct risk assessments prior to placing covered products on the market or exporting them (European Union, 2023^[20]); the EU Corporate Sustainability Reporting Directive in 2022, which requires a large set of

companies, including SMEs, to report on sustainability and references the OECD Guidelines and Guidance (European Union, 2022^[21]); the EU Digital Services Act Regulation in 2022, which requires very large online platforms and search engines to take steps to identify and address risks and impacts related to the design or functioning of their service and its related systems, including algorithmic systems, or from the use made of their services (European Union, 2022^[22]); the EU Taxonomy Regulation in 2020, which sets out the four overarching criteria that economic activity has to meet in order to qualify as environmentally sustainable and references the MNE Guidelines (European Union, 2020^[23]); the EU Sustainable Finance Disclosure Regulation in 2019, which sets out how financial market participants have to disclose sustainability information and references the Guidance (European Union, 2019^[24]); and the EU Conflict Minerals Regulation in 2017, which requires EU companies to ensure they import conflict minerals and metals from responsible sources only and references the Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (European Union, 2017^[25]).

37. It is also worth noting two legislations preceding the reporting period that both refer to OECD RBC standards directly in their text or related legislative guidance, namely the French Duty of Vigilance Law No. 2017-399 (French Government, 2017^[26]), which places a duty of due diligence on large enterprises and a requirement to publish annual due diligence plans, and the U.S. Dodd Frank Act section 1502 (2010) related to the responsible sourcing of minerals (United States Congress, 2010^[27]).

38. In terms of planned legislation, the New York Fashion Sustainability and Social Accountability Act, which is currently under discussion in the New York State Senate will require covered enterprises to map their supply chains and perform sufficient due diligence on environmental impacts of their activities (Senate, n.d.^[28]). It is worth noting that several Adherents who are also Member States of the EU reported on their efforts during the negotiations of the draft EU CSDDD to ensure its alignment with the MNE Guidelines and Guidance.

39. 34 Adherents report having put in place a mechanism to ensure policy coherence among various national authorities. The form and composition of these mechanisms varies across Adherents, including inter-ministerial committees/working groups, advisory boards and joint task forces. Often there is one line ministry in charge of ensuring the coordination of the mechanism and in other cases the National Contact Point for Responsible Business Conduct has taken on this role. Brazil reported on a unique approach which combines the two, the Brazilian NCP itself is an inter-ministerial working group composed of several public agencies including the Ministry of Economy (Special Secretariat of Foreign Trade and International Affairs; Special Secretary for Productivity, Employment and Competitiveness; Special Secretariat for Social Security and Labour); Ministry of Foreign Affairs; Ministry of Environment; Ministry of Justice and Public Security; Ministry of Women, Family and Human Rights; Ministry of Mines and Energy; Central Bank of Brazil; and Comptroller General of the Union.

3.2: Policy initiatives and other non-regulatory approaches to support, enable, incentivise and monitor uptake of due diligence by enterprises

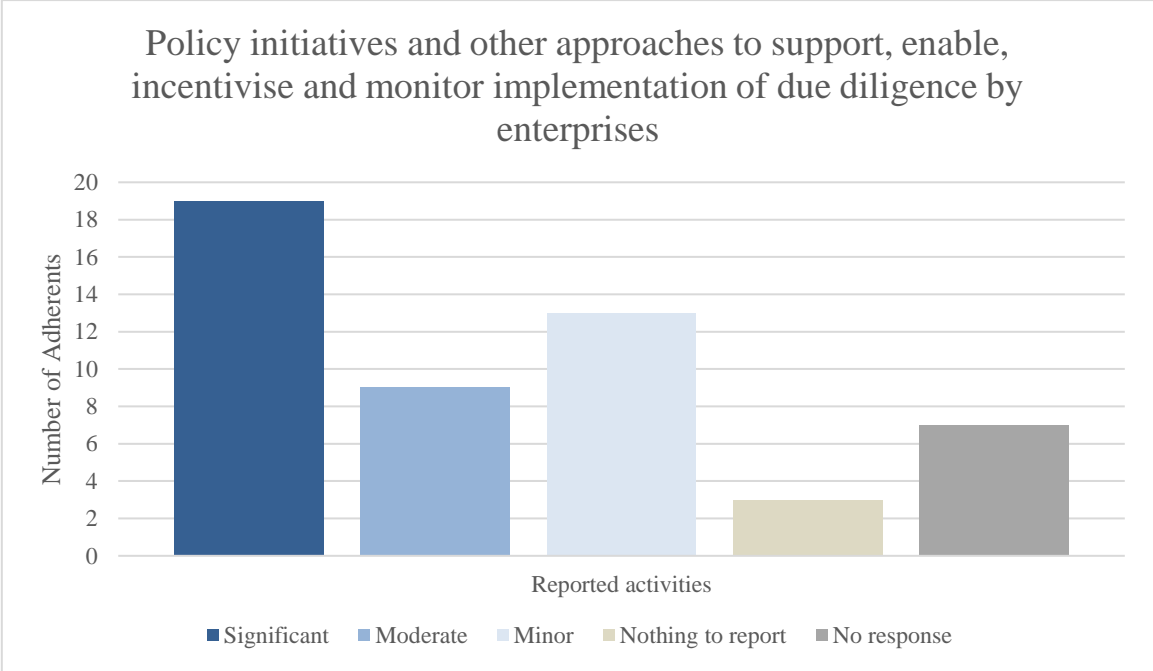
Overview

40. The Recommendation provides that Adherents should “take measures to actively support and monitor the adoption of the due diligence framework set out in the Guidance.” This section covers non-regulatory measures, policy initiatives and other approaches reported by Adherents to support, enable or incentivise uptake of the Guidance by enterprises. These approaches include actions taken to ensure a gender responsive approach to due diligence, policies that condition public procurement, export credit or other public financial support on demonstrated implementation of due diligence, efforts to promote implementation of due diligence through Official Development Assistance (ODA) activities and any

reviews undertaken to monitor the uptake of due diligence by enterprises. Mandatory or regulatory approaches are addressed in the section above and not included in the analysis below.

41. 19 Adherents reported a significant number of activities, 9 Adherents reported a moderate number of activities, 13 Adherents reported a minor number of activities, and 10 Adherents had nothing to report in this section or did not answer the Questionnaire.

Figure 3.2. Policy initiatives and other approaches to support, enable, incentivise and monitor implementation of due diligence by enterprises – level of activities



Note: Based on responses by Adherents to the questions in section 3 of the questionnaire and presented at the aggregate level

42. A total of 31 Adherents reported that they had undertaken activities to support, enable or incentivise use of OECD Due Diligence Guidance by companies or SOEs. The activities undertaken vary greatly across Adherents and can be broadly categorised as:

- Participation and support for public private partnerships or multi-stakeholder initiatives on RBC
- Development or implementation of National Action Plans on Business and Human Rights (NAPs)
- Setting up official help desks or providing other resources on how to conduct due diligence (e.g., additional or contextualised guidance, risk identification resources, trainings, etc)
- Integrating RBC standards, including the Guidance into public procurement rules or training of public procurement officials
- Promoting uptake of the Guidance as part of official development assistance (ODA)
- Development of due diligence rules/guidance for State-Owned Enterprises (SOEs).

Highlights

Public private partnerships and multi-stakeholder initiatives

43. Public private partnerships and multistakeholder initiatives also play a substantial role in incentivising company uptake of the Guidance through capacity building workshops, fundraising and grant distribution for development activities to support addressing risks in supply chains (e.g. projects to build capacity in small scale mine sites (European Partnership for Responsible Minerals, 2021^[29])), tools development, and dialogs with key stakeholders.

44. In the Netherlands, the Ministry of Foreign Affairs and the Social and Economic Council (SER) developed and administered so-called “International RBC Agreements”, which were multistakeholder initiatives that sought to support stakeholders in addressing RBC issues in a variety of sectors (Social and Economic Council of the Netherlands (SER), n.d.^[30]). The agreements covered garment and textile, banking, minerals, food products, insurance, pension funds, metals, forestry, agricultural, and renewable energy. As part of the agreements, member companies commit to implementing the Guidance and receive advice, tools, and training to support their due diligence efforts. The agreements also facilitated dialogue between the member companies, civil society, the government and trade unions in order to support identifying risks and due diligence best practices.

45. The European Partnership for Responsible Minerals (EPRM) and the Public Private Alliance for Responsible Minerals Trade (PPA) are two multi-stakeholder, government-backed initiatives to directly support uptake of the Guidance in mining communities (EPRM, n.d.^[31]) (PPA, n.d.^[32]). The two initiatives, one based in Europe and the other in the US, function as hubs for funding, collaboration and sharing information on sourcing responsible minerals. The initiatives also target supporting company-level compliance with responsible minerals legislation in their respective jurisdictions through capacity building workshops, awareness raising, and tools development. EPRM membership includes Germany, the Netherlands, and the UK. The US Department of State, Department of Labour, and US Agency for International Development (USAID) are members of the PPA.

46. The German Partnership for Sustainable Textiles (PST), a multi-stakeholder sustainability initiative to improve conditions in the garment and footwear sector funded by the German government, requires member enterprises to take systematic steps to implement supply chain due diligence based on the Guidance. In the biannual review process, the over 70 member enterprises are required to report on progress made and on measures planned in the future which is verified by the initiative and external experts made publicly available. The membership covers roughly half of the German market in relation to the 99 highest selling enterprises in the German textile retail industry and brings together around 130 members from business, business associations, NGOs, trade unions, standards organisations, and government.

47. With regards to digital technology, several Adherents, international organisations and other stakeholders took part in the development of the Hiroshima Process International Guiding Principles for All AI Actors and Code of Conduct for Organisations Developing Advanced AI Systems (G7, 2023^[33]). This initiative represents a call from G7 governments targeted at AI actors developing advanced AI systems. It calls on those actors to voluntarily commit to identify and address AI related risks described in the Guiding Principles and Code of Conduct and to implement the MNE Guidelines. The Hiroshima Process also includes a commitment by the G7 to introduce a monitoring mechanism to better understand efforts from AI actors to implement the Code of Conduct. Initial efforts to monitor implementation is on-going.

48. NAPs are policy documents in which a government articulates priorities and actions that it will adopt to support the implementation of international, regional, or national obligations and commitments with regard to a given policy area or topic. They are considered a key tool for governments seeking to implement commitments relating to the UN Guiding Principles on Business and Human Rights (UNGPs)

and other related policy tools, including the MNE Guidelines and the Guidance. Combined with other actions (e.g. legislation, NCP decisions, law enforcement), NAPs send a strong message to companies that governments are taking this issue seriously. Several Adherents reported including references to the Guidance in their NAPs.

Guidance on due diligence uptake

49. Some Adherents reported the development of national-level guidance, such as Japan, that prepared Guidelines on Respecting Human Rights in Responsible Supply Chains (Japan, 2022^[34]) and a Guidebook for Respecting Human Rights in Food Enterprises (Japan, 2023^[35]), referring to the Guidance. Canada also launched the Responsible Business Conduct Abroad: Canada's Strategy for the Future, which references the MNE Guidelines as a foundational source of guidance and expectations (Government of Canada, 2022^[36]).

50. Several Adherents also reported on specific policies or guidance for SOEs to implement RBC standards. For example, Finland, Norway and Costa Rica all reported on government issued policy papers that clearly explain and outline the expectations that SOEs implement RBC standards (Norway, Ministry of Trade, Industry and Fisheries, 2020^[37]) (Finland Prime Minister's Office, 2020^[38]).

Due diligence measures as a condition for public procurement and other types of government financing

51. 25 Adherents reported that they had put in place measures that conditioned public procurement, export credits or guarantees, trade support or other types of government financing on demonstrated uptake of the Guidance. Luxembourg and the Netherlands have for instance included references to the MNE Guidelines and the Guidance in contracts concluded with private enterprises and provided that the granting of public financial support and subsidies was conditioned on compliance with the MNE Guidelines. Switzerland reported that the Swiss Export Risk Insurance based its assessments on the MNE Guidelines and factors in the investigations undertaken by the National Contact Points. In other cases, these measures did not specifically reference the MNE Guidelines and/or the Guidance, but were based on similar approaches, such as with the Slovak Republic's export credit support system.

52. Governments are the largest buyers of goods, services and public works. Public procurement accounts for approximately 12% of GDP in OECD Member countries. While value for money remains a fundamental principle of public procurement, the concept has evolved to encompass a wider range of considerations such as environmental and social aspects. This makes public procurement a strategic tool for achieving policy objectives and promoting implementation of RBC (OECD, 2020^[39]).

53. In Sweden, the National Agency for Public Procurement launched a tender for mobile phones with award criteria referring to conducting supply chain due diligence to avoid contributing to 'conflict minerals' (OECD, 2022^[40]). Suppliers who could report due diligence procedures in accordance with the OECD RBC standards received additional points in the evaluation of bids. In the US, the Federal Acquisition Regulations require federal government procurement of certain products to be registered in their Electronic Products Environmental Assessment Tool (EPEAT). EPEAT is a set of electronic products that meet selected sustainability standards. The US worked with other stakeholders, such as standard development organisations, representatives from industry, and civil society, to develop and update the EPEAT standards to now include criteria that electronics companies demonstrate implementation of OECD RBC standards on sourcing minerals (Global Electronics Council, 2021^[41]).

Due diligence and trade and investment agreements

54. Trade and investment agreements represent important mechanisms to promote RBC and due diligence with trade partners. Switzerland reported on a free trade agreement negotiated by the European

Free Trade Association (EFTA) with MERCOSUR which included a dedicated article on the promotion of RBC with a reference to the Guidance¹⁵. Canada also reported that since 2009, most of Canada's trade and investment agreements have included RBC provisions.

Promotion of due diligence through Official Development Assistance

55. 13 Adherents reported efforts to integrate RBC in ODA, in particular, through capacity building, technical assistance and development targeted at hot spots in supply chains where risks are often present to help local stakeholders address human rights and environmental risk. ODA is reported as distributed either through specific projects led by government development agencies, contributions to multistakeholder initiatives and certification schemes, or contributions to the OECD, International Labour Organisation, UN Environmental Programme and other international organisations. Since 2018, when a dedicated purpose code on RBC was created in the OECD Creditor Reporting System¹⁶, ODA to RBC has grown from USD 12.7 million to USD 84.4 million. Germany, Sweden, the EU and Switzerland together account for 80% of ODA disbursements to RBC made in 2018 [[DCD/DAC\(2024\)20](#)].

Gender-responsive approaches to due diligence

56. 23 Adherents reported that they had supported actions encouraging a gender-responsive approach to supply chain due diligence. Although a majority of the actions reported constituted general policy actions to foster gender equality and to strengthen equal representation of men and women, a few targeted due diligence in supply chains in particular. The Netherlands for instance reported on a Gender-responsive Human Rights Due Diligence Tool, developed by the Girls Advocacy Alliance (a partnership in which the Dutch Ministry of Foreign Affairs participated), that applies a gender lens to the six step due diligence process. Canada also reported that Export Development Canada has applied a gender perspective to its approach to supply chain due diligence in the apparel sector.

Monitoring of due diligence uptake by enterprises

57. 20 Adherents had undertaken assessments of enterprise uptake of the Guidance. Assessing implementation is likely to be easier in the coming years as emerging disclosure rules will enable monitoring on a different scale. Austria reported on four relevant studies, including a study that assessed the use and impact of RBC concepts on the competitiveness of Austrian companies, which demonstrated that although the majority of Austrian companies had already implemented some RBC concepts, the systematic integration and monitoring of RBC in supply chains, has so far only taken place to a limited extent. Switzerland reported on a study that analysed the uptake of due diligence for responsible business conduct at Swiss companies, which found that roughly 40% of SMEs and 70% of large companies in Switzerland implement due diligence measures to at least some degree, and that companies that are guided by international instruments such as the MNE Guidelines and the UNGPs implement due diligence more systematically. The Netherlands reported conducting a study of large MNEs and their uptake of the MNE Guidelines and the implementation of the six step due diligence process, the results of which demonstrated that only 41% of MNEs adhere to the MNE Guidelines. Although not an assessment that demonstrates

¹⁵ On 23 August 2019, Member States of the European Free Trade Association (Iceland, Liechtenstein, Norway and Switzerland) and of Mercosur (Argentina, Brazil, Paraguay and Uruguay) concluded in substance the negotiations on a comprehensive Free Trade Agreement, but negotiations are ongoing. See more here: [MERCOSUR | European Free Trade Association \(efta.int\)](#)

¹⁶ The objective of the CRS Aid Activity database is to provide a set of readily available basic data that enables analysis on where aid goes, what purposes it serves and what policies it aims to implement, on a comparable basis for all DAC members. Data are collected on individual projects and programmes. Focus is on financial data but some descriptive information is also made available. See more here: [Creditor Reporting System | OECD iLibrary \(oecd-ilibrary.org\)](#)

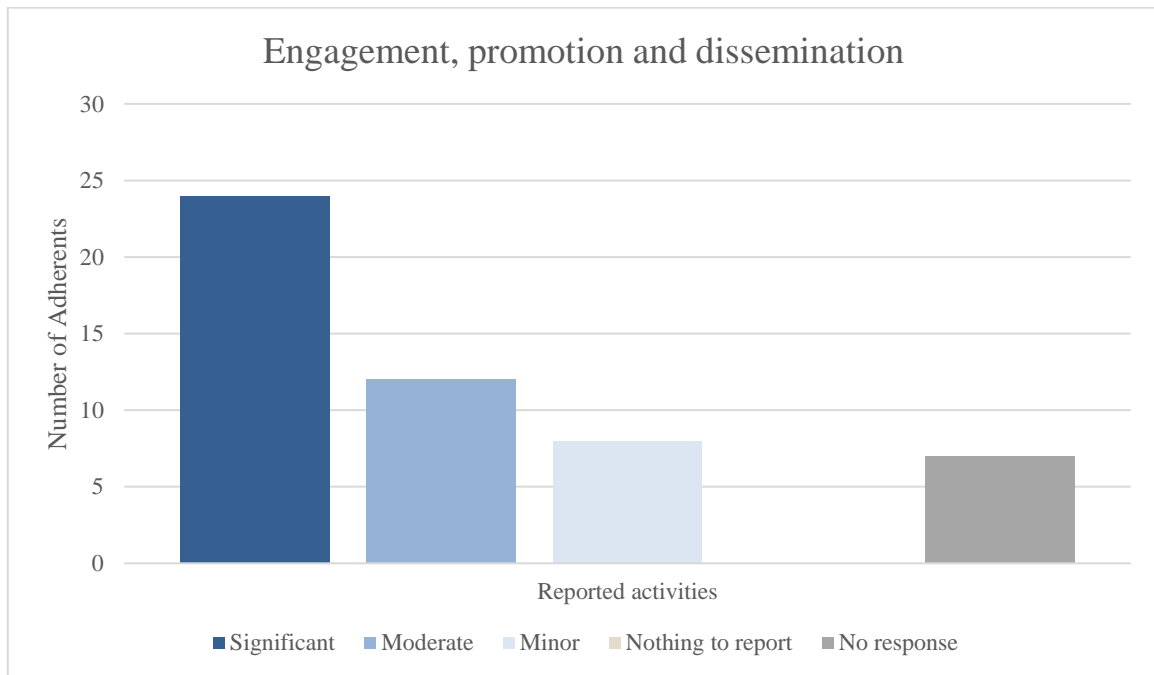
enterprise uptake of due diligence, Chile has developed a Sustainable Management Test for companies to measure on a voluntary basis their level of sustainable management.

3.3: Engagement, promotion, and dissemination

Overview

58. This Recommendation calls on Adherents and where relevant, their NCPs, to “ensure the widest possible dissemination of the Guidance and its active use by enterprises, as well as promote the use of the Guidance as a resource for stakeholders such as industry associations, trade unions, civil society organisations, multi-stakeholder initiatives, and sector-initiatives”. This section covers activities undertaken by Adherents to promote and disseminate the Guidance through the development of communications materials, trainings and capacity building and the organisations of events. It also covers Adherents’ participation in initiatives aimed at fostering uptake of the Guidance by enterprises. 24 Adherents reported a significant number of activities in this regard, 12 Adherents reported a moderate number of activities, 8 Adherents reported a minor number of activities, and 7 Adherents did not answer the Questionnaire.

Figure 3.3. Engagement, promotion and dissemination – level of activities



Note: Based on responses by Adherents to the questions in section 1 of the questionnaire and presented at the aggregate level

Highlights

59. All 44 Adherents who responded to the Questionnaire reported that they had undertaken promotional activities and outreach to raise awareness about the Guidance. Those 44 Adherents reported that they had a website in place where the Guidance could be accessed. In most cases this is also the website of the NCP. Many of them also reported creating brochures and other briefing materials to promote the Guidance and the activities of the NCP, as well as organising events or webinars where the Guidance had been promoted to business organisations and national authorities. Where the events were organised for

national authorities, they were generally focused on promoting awareness on RBC in government activities abroad, including in the areas of trade and development co-operation. Various trainings and capacity building initiatives were reported by Adherents and were aimed at building the capacity of businesses and public authorities. Many of the trainings and awareness raising events reported were organised by the NCPs or jointly among several government authorities, including NCPs.

60. Sweden reported developing an e-learning programme for its missions abroad on Corporate Social Responsibility that builds on and references the Guidance, and integrating due diligence in annual training courses for diplomats and seconded staff on trade promotion. Japan published its Guidelines on Respecting Human Rights in Responsible Supply Chains, which reaffirmed the government's commitment to promoting RBC and directed enterprises to implement the Guidance. Belgium reported developing a Toolbox on Human Rights for Business and Organisations to support enterprises in implementing the Guidance. Some Adherents reported organising or providing financial support to extensive capacity building initiatives aimed at businesses and governments in developing countries, specifically targeting the minerals, garment and agriculture sectors. These initiatives include training and tools development on the Guidance, support for industry-led or multistakeholder certification schemes and capacity building for government authorities or intergovernmental organisations that play a role in enabling due diligence activities.

61. 22 Adherents reported that they had supported the Implementation Programme through financial and logistical support, and many reported having translated the Guidance¹⁷. The Implementation Programme entails the organisation of multistakeholder events, including international fora such as the OECD Global Forum on Responsible Business Conduct, the annual OECD Forum on Due Diligence in the Garment and Footwear Sector and the annual Forum on Responsible Mineral Supply Chains. It also includes the development of research, tools to support due diligence, trainings, and other resources for businesses [[DAF/INV/RBC\(2023\)21](#)].

62. 28 Adherents reported having participated in the OECD Implementation Programme to support the dissemination of the Guidance within enterprises, including through:

- Participation in international fora and international meetings;
- Sending representatives to participate in events organised under the programme;
- Participation in a multistakeholder advisory group under a sector programme;
- Participation in a regional outreach programme.

¹⁷ The OECD Implementation Programme, implemented by the Secretariat with the support of Adherents, brings together stakeholders including businesses, investors, industry associations, policy makers, regulators and standards setters, civil society organisations, worker representatives, supply chain experts and others to promote and support implementation of the Guidance and other RBC standards. Sector implementation work is core to the OECD RBC Centre with well-established programmes in the Minerals sector, the Garment & Footwear sector, the Agriculture sector, the Finance sector and the Technology Sector.

4 Dissemination

63. To further their commitments under the Recommendation, Adherents have made efforts to promote and disseminate the Recommendation within their government and across Adherents. This includes awareness raising activities and training as well as setting up an adequate institutional setting with responsibilities and exchange mechanisms. In particular, 34 Adherents reported some form of formal or informal intra-government mechanism to ensure policy coherence among the relevant authorities through internal awareness raising and coordination of RBC efforts. Often there is one line ministry in charge of ensuring the coordination of the mechanism and in other cases the National Contact Point for Responsible Business Conduct has taken on this role. This echoes the information received from NCPs where 39 NCPs (or 77%) reported involvement in the development of regulations and policies adopted in 2023 that reference RBC instruments standards and where 85% of National Action Plans on Business and Human Rights or RBC adopted or in development in 2023 involved NCP participation.

64. Beyond dissemination within and across Adherents' own governments, work has been done to disseminate the Recommendation in non-Adherents. This includes awareness raising events, trainings, and capacity building on the Guidance, as well as translation of the Guidance in other languages, discussed in more detail in the "Implementation" section. It is also worth noting that since the adoption of the Recommendation in 2018, three non-Members have adhered to the Recommendation, Croatia in 2019, Uruguay in 2021 and Bulgaria in 2022 as part of their overall adherence process to the Declaration on International Investment and Multinational Enterprises [[OECD/LEGAL/0144](#)]. Although dissemination of the Guidance is largely focused on private sector uptake, the multi-stakeholder nature of due diligence means that local government stakeholders in non-Adherents where parts of supply chains are located play a significant role in the process. Some non-Adherents, including the People's Republic of China (China), India, and the United Arab Emirates, have referenced the Guidance in governmental and quasi-governmental policies and frameworks, and have also adopted measures to support integration of the due diligence framework into company management systems in specific sectors, as called for in the Recommendation.

65. Much work is also being done to disseminate the Recommendation among non-Adherents both by Adherents and the Secretariat, particularly through the regional programmes on RBC in Latin America and the Caribbean (LAC), Asia and the Middle East and Northern Africa. These programmes have been a key vehicle for Adherents to disseminate the Guidance and have allowed for outreach to policymakers and business based on regional needs, priorities and language requirements. These regional outreach programmes include country specific research on RBC policies awareness raising events and training workshops focused on specific risks and stakeholders in the region, and technical advice for local governments seeking to align policies with the Recommendation and more generally RBC standards. These programmes have opened up new and strategic opportunities and contributed to unprecedented political commitments to RBC, even if part of broader efforts to promote RBC and going beyond the direct implementation of this particular Guidance. For instance, in Thailand, the Asia programme spurred the government to consider the merits of requesting adherence to OECD RBC instruments, and in the Philippines, RBC has been integrated in various government strategies on trade and export development, sustainable finance and corporate governance. Through the LAC programme, technical advice has been provided to more than 8000 public officials and eight out of the nine target countries in the region have

developed or adopted a National Action Plan (NAP) on RBC and or business and human rights¹⁸ [[DAF/INV/RBC\(2023\)13/REV1](#)].

¹⁸ Adherents and non-Adherents having developed or adopted a NAP include Argentina, Brazil, Chile, Colombia, Ecuador, Mexico, Panama and Peru. In the case of Costa Rica, the Project is stepping up action to revise and update the existing National Policy on CSR 2017-2030, to ensure it aligns with international RBC standards.

5 Summary and conclusions

Implementation

66. Of the 44 answers received, 13 Adherents reported a significant number of activities across all sections of the Questionnaire. The majority of Adherents reported varying levels of activities across sections, with most reporting significant number of activities in respect of *regulatory and policy coherence*, or 29 Adherents in total. 24 Adherents reported a significant number of activities related to *engagement, promotion, and dissemination of the Recommendation*, and 19 reported significant number of activities regarding *policy initiatives and other approaches to support, enable, or incentivise and monitor implementation of due diligence by enterprises*.

67. Overall, this Report finds that the policy measures on due diligence by Adherents represent an effective measure to implement the Recommendation by ensuring uptake of the Guidance by enterprises. This includes adoption of regulation as well as adoption of policies that condition public procurement, export credits or public financing on the implementation of due diligence. Likewise, ODA, trainings and awareness raising events targeted at high-risk hot spots reported by Adherents provide an enabling environment for companies to source responsibly, particularly through helping address systemic risks such as informality in certain economic sectors and corruption. Public private partnerships and sustainability initiatives have also proven effective to provide companies, particularly SMEs, the resources and access to stakeholders needed to kickstart or boost efficiency of due diligence efforts. Most of the activities reported by Adherents are either sector agnostic or targeted at mineral, garment and agriculture supply chains.

68. Many of the measures described in this Report are aligned with the policy recommendations laid out in the Recommendation on the Role of Government in Promoting RBC [[OECD/LEGAL/0486](#)]. Adherents are actively promoting policy coherence and making efforts to build an enabling environment for uptake of the Guidance by enterprises.

69. Looking ahead, there are several areas where Adherents could build on existing initiatives. In particular, considering the number of additional planned legislative and regulatory developments on the horizon, there is a growing need for policy cooperation to ensure coherence and avoid fragmentation. During the 2023 Ministerial Meeting on Responsible Business Conduct the importance of coherence and alignment of responsible business conduct standards was reaffirmed as an important priority, with the Declaration on Promoting and Enabling Responsible Business Conduct in the Global Economy [[OECD/LEGAL/0489](#)] calling on OECD assistance in strengthening co-operation and coordination on due diligence policies through an inclusive platform for dialogue, information sharing, capacity building and cooperation. The Inclusive Platform on Due Diligence Policy Co-operation is an initiative that will be specifically focused on facilitating co-operation on due diligence policies [[DAF/INV/RBC\(2024\)13](#)].

70. Adherents may need to also consider whether attention and support beyond mineral, garment and agriculture sectors might be warranted, considering the changing nature of the international business

landscape. Surveys or studies that aim to monitor and assess implementation of the Guidance might be of relevance in this regard. While these three sectors remain a high-priority, businesses would benefit from stronger promotion and dissemination efforts in sectors that are still relatively new to RBC and that are increasingly covered by RBC-related legislation, such as electronics and vehicle manufacturing, the development and use of technology, finance, construction, medical devices, and hospitality, among others. Targeted studies and stakeholder consultations could support Adherents in identifying high-risk sectors most relevant for companies operating in or from their territories.

Dissemination

71. This Report finds that dissemination of the Recommendation and Guidance, and more broadly the due diligence approach set in OECD RBC standards, has been an effective way to implement the Recommendation and ensure uptake of the Guidance by enterprises. Adherents have made efforts to promote and disseminate the Recommendation with their government and across Adherents. Notable efforts have included intra-government awareness raising and coordination activities. A majority of Adherents also reported efforts to improve the institutional setting for RBC and reported having set up an intra-government mechanism to ensure policy coherence among the relevant authorities through internal awareness raising and coordination of RBC efforts.

72. The outreach efforts to non-Adherents are also notable and include the organisation of awareness raising events, trainings, and capacity building on the Guidance, as well as translation of the Guidance in other languages. Much work is also being done to disseminate the Recommendation among non-Adherents in collaboration with Adherents, particularly through the regional programmes on RBC in Latin America and the Caribbean (LAC), Asia and the Middle East and Northern Africa. These programmes have been a key vehicle for Adherents to disseminate the Guidance and have allowed for outreach to policymakers and business based on regional needs, priorities, and language requirements. They have also opened up new and strategic opportunities and contributed to unprecedented political commitments to RBC.

Continued relevance and next steps

73. This Report overall finds that the Recommendation and the Guidance continue to be relevant and used by Adherents. Adherents' efforts to raise awareness of the Guidance among enterprises in all sectors of the economy and create an enabling environment for the implementation of due diligence are important. Ongoing monitoring of both the uptake of company and government measures will be important to inform suitable future government activities such as policies, strategies, legislation, incentives, capacity building, and other rules and procedures and their necessary adjustments. Continued efforts by Adherents to disseminate the Guidance across non-Adherents are required to ensure the Guidance is implemented fully in global supply chains.

74. Based on the findings of this Report, Adherents may wish to consider the following to improve the dissemination and implementation of the Recommendation:

- Adopting a smart-mix of policies that contribute to or enable implementation of the Guidance and ensure that they reference and integrate the recommendations of the Guidance;
- Identifying and addressing unnecessary barriers that impede the implementation of OECD RBC standards by businesses with a view to promoting coherence, including making best efforts to resolve any actual or perceived inconsistencies in laws and policies, providing additional guidance where a legitimate conflict exists, and considering introduction of legislation or regulation to address potential gaps in implementation;

- Aligning with OECD RBC standards when developing new policies, laws, or regulations, including secondary rules, legislative guidance, or sectoral policies;
- Promoting policy coherence on RBC across policy areas, including the environment and climate change, sustainable finance, and technology. This might include creating intra-ministerial working groups. The Recommendation on the Role of Government in Promoting Responsible Business Conduct [[OECD/LEGAL/0486](#)] is of relevance in this regard;
- Promoting observance of the Guidance and raising awareness in particular through easy to find information and resources on government websites, targeted introductory webinars, collaboration with industry associations, sustainability initiatives, trade union federations and diplomatic missions;
- Monitoring and public reporting of company uptake of due diligence and of own government efforts to inform future policies and adjustments;
- Supporting stronger alignment of sustainability initiatives combined with expectations on their credibility to promote the benefits of due diligence;
- Considering whether fiscal or tax incentives for enterprises implementing due diligence, in line with the Guidance, are appropriate;
- Allocating budgets and/or building a coordinated donor approach to support responsible sourcing initiatives and capacity building in countries where risks are especially prevalent;
- Engaging in inter-Adherent collaboration, with the support of the Secretariat, to support Adherents that are less active as well as non-Adherents;
- Promoting the Guidance in development cooperation efforts, and in particular development finance instruments at the national and international levels, in order to leverage and promote private sector contributions to sustainable development;
- Support the development of accompanying measures which can facilitate implementation of due diligence recommendations (e.g. facilitating access to data needed for due diligence, financing to invest in necessary prevention and mitigation measures, interoperability or equivalency tools to support businesses navigating multiple expectations related to due diligence or due diligence reporting).

75. Looking ahead, there is scope to build on existing initiatives, including strengthening policy co-operation on due diligence as already noted by the WPRBC [[DAF/INV/RBC\(2024\)13](#)] as well as reinforcing promotional efforts. Continued efforts by Adherents to disseminate the Guidance across non-Adherents will be a key element to ensure the Guidance is implemented fully in global supply chains. In addition, the IC, through the WPRBC, may wish to consider whether development of complementary tools or technical adjustments to promote coherence and to support implementation of the Recommendation might be valuable.

76. Finally, to enable a more strategic reflection on OECD due diligence legal instruments and to support efficiency and ease in information gathering, the IC, through the WPRBC, may also wish to propose to Council to regroup the reporting to the Council for all the five Due diligence Recommendations in order to minimise the burden on Adherents and the Secretariat, plan in accordance in the Programme of Work and Budget and with a view to provide a comprehensive overview of implementation. Currently, reporting on each of the Due Diligence Recommendations is staggered and takes place once or twice per year over five years, with each of the other reports focused only on a single due diligence guidance. This approach would also further ease the reporting obligations on the implementation of the Recommendation on the Role of Government in Promoting RBC [[OECD/LEGAL/0486](#)]¹⁹.

¹⁹ See also Proposed Action Plan on Implementing and disseminating the OECD Recommendation on the Role of Government in Promoting Responsible Business Conduct [[DAF/INV/RBC\(2024\)14](#)]

Appendix – Questionnaire Answer Overview

Adherents	Regulatory and policy coherence (Qs 2.1, 2.2, 2.3, 2.4 and 2.5)	Approaches to support, enable or incentivise implementation of due diligence by enterprises (Qs 3.1, 3.2, 3.3, 3.4, 3.5)	Engagement, promotion, dissemination and monitoring (Qs 1.1, 1.2, 1.3, 1.4)
Argentina			
Australia			
Austria			
Belgium			
Brazil (2021)*			
Bulgaria			
Canada			
Chile			
Colombia			
Costa Rica			
Croatia			
Czechia			
Denmark (2021)*			
Egypt			
Estonia			
Finland (2021)*			
France			
Germany			
Greece (2021)*			
Hungary			
Iceland			
Ireland			
Israel			
Italy			
Japan			
Jordan			
Kazakhstan			
Korea			
Latvia (2021)*			

Lithuania			
Luxembourg			
Mexico (2021)*			
Morocco			
Netherlands			
New Zealand (2021)*			
Norway (2021)*			
Peru			
Poland			
Portugal			
Romania (2021)*			
Slovak Republic			
Slovenia			
Spain			
Sweden			
Switzerland			
Tunisia			
Türkiye			
Ukraine (2021)*			
United Kingdom			
United States (2021)*			
Uruguay			
Total number of responses			44

* Where no response was received to the Questionnaire in 2023, the response previously submitted in 2021 was considered for the purposes of this Report.

Legend:

	Significant efforts reported : Yes response to a majority of questions (<i>i.e. 3 out of 5</i>) of questions and one relevant action under at least three questions
	Moderate efforts reported : Yes response to at least 50% of questions and one relevant action under two questions
	Minor efforts reported: Yes response to less than 50% of questions and one relevant action under one question
	Nothing to report
	No responses received

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