

CASE STUDIES ON ENVIRONMENTAL DUE DILIGENCE: EXAMPLES FROM JAPANESE BUSINESSES



OVERVIEW

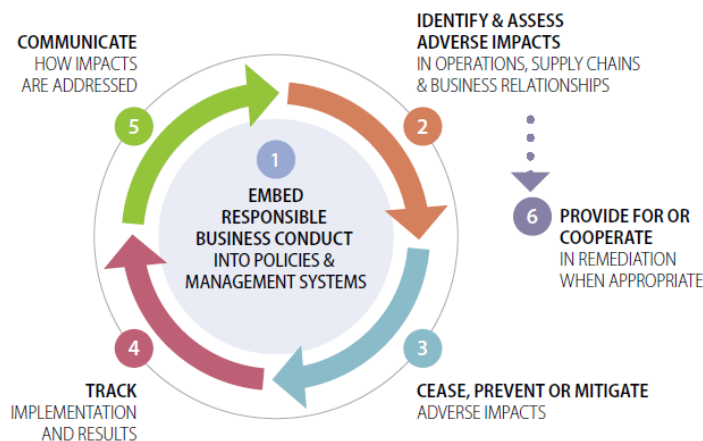
The six case studies enclosed in this series provide examples of corporate efforts to conduct environmental due diligence, drawing on the experience of Japanese companies. The case studies aim to support business in the practical implementation of environmental due diligence across supply chains. The [OECD Guidelines for Multinational Enterprises](#) (OECD Guidelines) and related [OECD Due Diligence Guidance for Responsible Business Conduct](#) (OECD Due Diligence Guidance) lay out the expectation that business contribute to sustainable development, while avoiding and addressing adverse impacts of their activities, including throughout their supply chains.

Risk-based supply chain due diligence to identify and address their adverse impacts on people and the planet is a means to implement the Responsible Business Conduct expectations outlined in the OECD Guidelines. This collection of case studies draws on the experiences of six Japanese businesses and organisations operating in various sectors and representing varying positions across the value chain, including: electronics and IT manufacturing; office supplies distribution; auto parts manufacturing; food ingredient manufacturing; financial services; and mega sports events organisation.

The case studies provide examples of actions taken to implement the OECD due diligence process and supporting measures as outlined in the OECD Due Diligence Guidance (see Figure 1 below), and in response to salient environmental risks or adverse impacts relating to climate change, biodiversity loss, use of plastics and deforestation. Not all six steps of the due diligence process are covered in each case study.

This series of case studies has been developed further to the OECD Centre for RBC's collaboration with the Japanese Ministry of Environment on the implementation of the Ministry's new [Introductory Guide on Environmental Due Diligence along the Value Chain – Referring to the OECD Due Diligence Guidance for Responsible Business Conduct](#) (August 2020).¹

Figure 1: OECD DUE DILIGENCE PROCESS & SUPPORTING MEASURES



Source: OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct. Available in multiple languages at <https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm>

NOTES

¹The Introductory Guide aligns with and references OECD RBC instruments and focuses on environmental aspects of supply chain due diligence. See: <https://www.env.go.jp/press/108293.html>

RESOURCES

OECD (2019), Due Diligence for Responsible Corporate Lending and Securities Underwriting: Key considerations for banks implementing the OECD Guidelines for Multinational Enterprises
<http://mneguidelines.oecd.org/due-diligence-for-responsible-corporate-lending-and-securities-underwriting.pdf>

OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct. Available in multiple languages at <https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm>

OECD (2011), OECD Guidelines for Multinational Enterprises. Available in multiple languages at <https://mneguidelines.oecd.org/mneguidelines/>

DISCLAIMER

The case studies are based on the information shared by a select group of companies for the purposes of providing real life, illustrative examples. The OECD does not endorse any of the organisations or specific practices highlighted in these case studies. This work is published under the responsibility of the Secretary-General of the OECD. Any opinions expressed or arguments employed herein do not necessarily reflect the official views of OECD member countries. This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

RESPONSIBLE SUPPLY CHAINS IN ASIA

The Responsible Supply Chains in Asia (RCSA) programme is being implemented by the International Labour Organization (ILO) and the Organisation for Economic Co-operation and Development (OECD) with funding from the European Union. The RCSA programme aims to promote respect for human rights, including labour rights, and responsible business standards in global supply chains. This programme is carried out in partnership with Japan (an OECD member) and five partner economies, namely China, Thailand, Viet Nam, Philippines, and Myanmar.



With funding from the European Union



CASE STUDY ON ENVIRONMENTAL DUE DILIGENCE ADDRESSING DEFORESTATION & USE OF PLASTICS



These case studies provide examples of salient environmental risks and how companies are working to mitigate these risks through supply chain due diligence. They are designed to assist companies and other stakeholders in understanding how key processes outlined in the OECD Due Diligence Guidance for Responsible Business Conduct can be implemented in avoiding and addressing adverse environmental impacts associated with company operations, supply chains and other business relationships.

Each case study provides examples of company actions that relate to the six recommended due diligence processes set out in the OECD Due Diligence Guidance (see cover note). Not each case study includes examples across all six processes, rather, they draw on the relevant practical experiences of Japanese companies.

OVERVIEW

The organisation: The Company is one of the largest mail order businesses in Japan and delivers office supplies to businesses and individual customers across the country. Its key products include paper and plastic files. The annual turnover of the company in 2020 was approximately JPY 400 billion (Japanese Yen).

The Challenge: Pulp and paper supply chains are often long, complex, and multi-faceted. Many businesses are working to increase their visibility over the supply chain to meet legal standards and rising public demands to address deforestation, biodiversity loss and plastic waste. Recent regulatory initiatives to address environmental challenges include the Japan Clean Wood Act,¹ the EU Timber Regulation and the US Lacey Act, which seek to tackle production or trade in illegal timber.

Sector: Office Supplies Distribution
Position in the supply chain: Manufacturing, distribution
Scope of operations: Asia
Ownership form: Publicly listed company
Size: 3,550 employees (2020)

The EU also adopted a Directive on single-use plastics in 2019,² whilst the Japanese Government introduced the Bill for the Act on Promotion of Resource Circulation for Plastics in March 2021.³ New certification programmes and eco-labels have also emerged⁴ to help companies improve their environmental performance, and consumer demand for sustainably sourced wood and paper products is increasing.⁵

In 2002, environmental non-governmental organisations (NGOs) reported that the Company's procurement of paper products was contributing to deforestation in tropical rainforests. The Company was also found to be displaying environmental labels incorrectly on its products. In response to these challenges, the Company is increasing efforts to address environmental impacts and to scale-up risk prevention and mitigation measures. This case study provides examples of how the Company is implementing supply chain due diligence, with a focus on two key environmental risks commonly identified in paper and plastic product lifecycles – deforestation and plastic waste.

1

EMBED RESPONSIBLE BUSINESS CONDUCT INTO POLICIES AND MANAGEMENT SYSTEMS

INCORPORATING RBC EXPECTATIONS AND POLICIES INTO ENGAGEMENT WITH SUPPLIERS AND OTHER BUSINESS RELATIONSHIPS

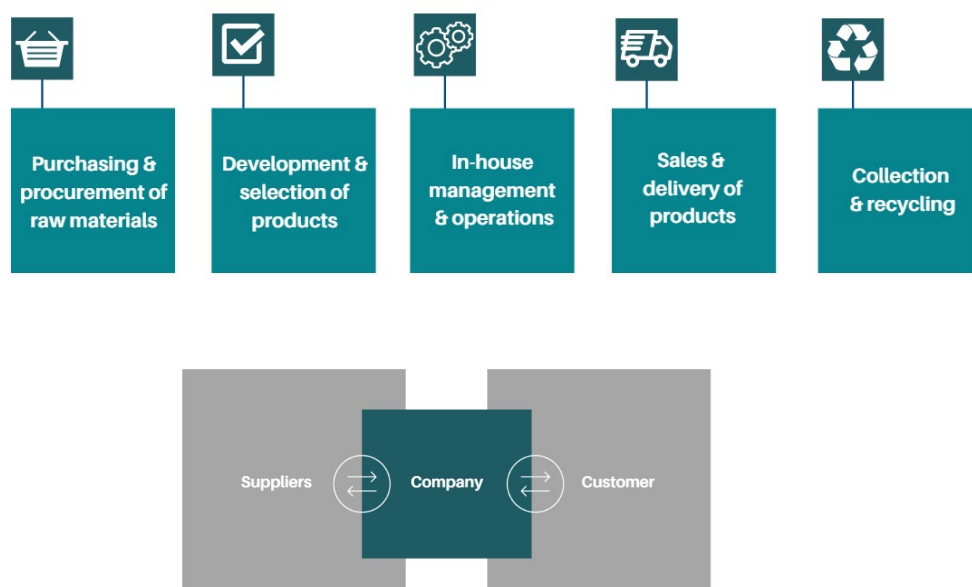
As set out in the OECD Due Diligence Guidance for Responsible Business Conduct (OECD Due Diligence Guidance),⁶ embedding RBC into policies and management systems and communicating expectations to suppliers and other business relationships is the first step of due diligence for RBC.

It enables companies to articulate their company-wide vision and strategy, assign responsibility, support relevant business units in implementation and ensure accountability. It can also help ensure suppliers are aware of and commit to integrating their business partner's policies and support implementation and monitoring of due diligence practices along the supply chain.

The Company has developed specific environmental activity plans for each stage of its business activities in its supply chain. Figure 1 maps these five stages. The Company identified three environmental risks (climate change; circular economy; and biodiversity) to prioritise and address at each of the five stages.

The Company has formulated specific action plans for each priority risk and reviews progress through its environmental management system. The company feeds learnings from the review into the following year's action plans, with a view to progressively improving its systems and processes to address existing or emerging environmental risks. This enables the company to embed ongoing and responsive due diligence practices into its management processes.

Figure 1: THE COMPANY'S SUPPLY CHAIN IN FIVE STAGES



For examples of practical actions to develop RBC policies and to embed them into management systems, see pages 22-23, items 1.1 and 1.2, and pages 56-59, Q14-Q17, including Table 5 “Example of departments and functions potentially relevant to implementation of due diligence” of the OECD Due Diligence Guidance.

2

IDENTIFY AND ASSESS ACTUAL AND POTENTIAL ADVERSE IMPACTS ASSOCIATED WITH THE ENTERPRISE'S OPERATIONS, PRODUCTS OR SERVICES

INCREASING VISIBILITY OVER SUPPLY CHAINS

Supply chain mapping is a critical part of the due diligence process. It helps companies develop a complete picture of their supply chain and business relationships and understand where the risks are. This enables effective risk assessment and prioritisation based on severity and likelihood.

In 2002, environmental NGOs communicated concerns about the Company's procurement of paper from Indonesia potentially contributing to adverse environmental impacts; specifically, illegal logging leading to deforestation and biodiversity loss.

In response to these concerns and in order to promote sustainable procurement, the Company published a procurement policy for paper products and began conducting raw material traceability surveys with its Tier 1 suppliers every quarter.

These surveys aim to improve visibility of the supply chain beyond Tier 1, and to identify and drive engagement with high-risk business relationships.

For examples of practical actions to assess company's business relationships along the supply chain, see pages 68-69, Q28 and Box 5 on "Engagement with business relationships operating at control points in the supply chain" of the OECD Due Diligence Guidance.



3

CEASE, PREVENT AND MITIGATE ADVERSE IMPACTS

The OECD Due Diligence Guidance recommends that a risk management strategy should be designed and implemented based on an assessment and prioritisation of risks, and be underpinned by stakeholder engagement.

Businesses should develop and implement plans that are fit-for-purpose to prevent and mitigate potential (future) adverse impacts.

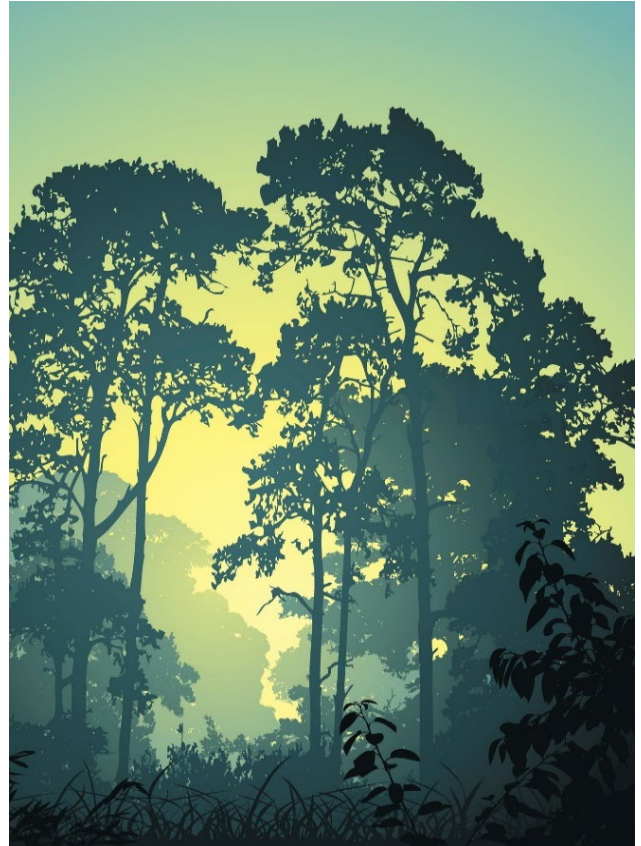
The company should also detail the actions it will take, as well as its expectations of suppliers, customers and other business relationships.

STAKEHOLDER ENGAGEMENT AND ADDRESSING SYSTEMIC RISKS

Through its stakeholder engagement, the Company learned that illegal and unsustainable logging occurring in Indonesia is in part due to the limited sources of income available to local communities. This has accelerated deforestation. The Company decided to encourage its suppliers to grow fast-growing trees with local communities to reduce unsustainable logging practices.

In addition, in 2018, the Company and its Indonesian supplier began an initiative to support local communities in developing professional skills to develop alternatives to logging, such as fish farming. Company representatives regularly visit sourcing sites to track how industrial tree planting is progressing, to assess other risks and challenges, and to evaluate how it can further support this work.

In an effort to mitigate identified deforestation risks, the Company launched an initiative in 2010 in collaboration with Tier 1 suppliers to ensure that two trees are planted for every box of paper sold. In 2019, the Company reported that as a result of the initiative, approximately 149 million trees had been planted and that the total area of plantations amounted to 104,200 hectares.



Through close engagement, the Company supported a Tier 1 supplier in Indonesia to develop a forest conservation policy and a declaration of zero natural deforestation in 2013 for instance. This supplier also endorsed the New York Declaration on Forests in 2014.⁷

For examples of how a company can engage with stakeholders to inform its due diligence, see pages 48-51, Q8-Q11 of the OECD Due Diligence Guidance.

For information on addressing systemic issues, please see Box 6 “Addressing systemic issues” on page 76. Examples of practical actions to develop a company’s leverage to prevent or mitigate risks can be found on pages 78-79, Q36-Q37.

ADDRESSING THE ENVIRONMENTAL IMPACT THROUGHOUT THE LIFECYCLE OF PLASTIC PRODUCTS

The impact of plastic waste and pollution on the environment, health and the economy is an important global issue.

Consumers are paying attention to steps taken by companies to address these risks, and an increasing number of regulations related to plastic use, waste and pollution have been introduced in recent years.⁸

The OECD Guidelines for Multinational Enterprises underlines the importance of companies assessing and addressing impacts related to the environment throughout the lifecycle of operations, including consumption, use and disposal of goods and services.⁹ OECD

due diligence tools provide a supportive framework to meet RBC expectations as well as examples of risks in supply chains relating to climate change, biodiversity and circular economy.

Through dialogue with its employees, customers and suppliers, the Company has identified how its plastic products may be contributing to adverse environmental impacts. Products such as plastic folders have no collection or recycle scheme and are often simply discarded after use.

To address this issue, the Company launched a project with the support of the Ministry of the Environment of Japan and in collaboration with a waste management company to build a recycling process for used plastics. It also consulted with an environmental law expert on developing an effective recycling scheme that complies with existing waste management rules. The Company now asks its customers to cooperate in the collection of used plastic folders through a collection scheme. It plans to manufacture and sell new products with the plastics collected.

For examples of actions that companies can take to respond to identified risks and to support business partners in implementing risk prevention and mitigation measures, see pages 30-31, item 3.2, and page 80, Q38, of the OECD Due Diligence Guidance.

NOTES

- ¹ The Act on Promoting the Distribution and Use of Legally-harvested Wood and Wood Products (2016). Ministry of Agriculture, Forestry and Fisheries, the Ministry of Economy, Trade and Industry, and the Ministry of Land, Infrastructure, Transport and Tourism. Government of Japan. See: <http://www.japaneselawtranslation.go.jp/law/detail/?re=02&dn=1&x=0&y=0&co=1&ia=03&ja=04&yo=&gn=&sy=&ht=&no=&bu=&ta=&ky=wood&page=14>
- ² Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment. <https://eur-lex.europa.eu/eli/dir/2019/904/oj>
- ³ Cabinet Decision on the Bill for the Act on Promotion of Resource Circulation for Plastics. Ministry of Economy, Trade and Industry (2021). Government of Japan. https://www.meti.go.jp/english/press/2021/0309_001.html
- ⁴ For examples of new certification programmes and eco-labels, see: <https://www.env.go.jp/policy/hozen/green/ecolabel/f01.html>
- ⁵ Estimated Market Size of Japan's Environmental Industries of 2011 & Report of Japan's Environmental Industry Growth Engine. Ministry of the Environment (2013), Government of Japan. <https://www.env.go.jp/press/files/en/533.pdf>. Economic Survey of Environmental Industries in December 2013. Ministry of the Environment (2014), Government of Japan.: <https://www.env.go.jp/press/files/en/566.pdf>
- ⁶ OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct. Available in multiple languages at <https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm>
- ⁷ The New York Declaration on Forests (NYDF) is a voluntary and non-binding international declaration to take action to halt global deforestation. See: <https://forestdeclaration.org/>
- ⁸ See for instance The Price of Plastic Waste and Solutions to Turn the Tide. United Nations Economic and Social Commission for Asia and the Pacific. 2021. <https://www.unescap.org/blog/price-plastic-waste-and-solutions-turn-tide>
- ⁹ OECD (2011), OECD Guidelines for Multinational Enterprises, Chapter VI. Environment, pages 42-46. <http://dx.doi.org/10.1787/9789264115415-en>

REFERENCES

OECD (2019), Due Diligence for Responsible Corporate Lending and Securities Underwriting: Key considerations for banks implementing the OECD Guidelines for Multinational Enterprises <http://mneguidelines.oecd.org/due-diligence-for-responsible-corporate-lending-and-securities-underwriting.pdf>

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This case study documents actions related to some but not all of the six due diligence processes and supporting measures set out in the OECD Due Diligence Guidance. These actions are outlined under the corresponding process and step number included in the OECD Due Diligence Guidance.

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CASE STUDY ON ENVIRONMENTAL DUE DILIGENCE ADDRESSING DEFORESTATION & USE OF PLASTICS



These case studies provide examples of salient environmental risks and how companies are working to mitigate these risks through supply chain due diligence. They are designed to assist companies and other stakeholders in understanding how key processes outlined in the OECD Due Diligence Guidance for Responsible Business Conduct can be implemented in avoiding and addressing adverse environmental impacts associated with company operations, supply chains and other business relationships.

Each case study provides examples of company actions that relate to the six recommended due diligence processes set out in the OECD Due Diligence Guidance (see cover note). Not each case study includes examples across all six processes, rather, they draw on the relevant practical experiences of Japanese companies.

OVERVIEW

The organisation: The Company is an auto parts manufacturer and the world's top supplier of rubber products that reduce vibration and noise caused by engines and road surfaces. It produces automotive hoses, products for sound control and insulation, and interior equipment for vehicles such as engine covers and seats.

Annual sales in 2020 were approximately JPY 445,148 million (Japanese Yen). Japan is its largest customer market (42%), followed by the rest of Asia (27%), the Americas (20%), and Europe and other regions (11%).

The Challenge: The automotive industry has highly complex global supply chains. One vehicle can consist of approximately 30,000 individual parts sourced from different suppliers.

Car manufacturers are facing increasing demands to carry out due diligence beyond direct (Tier 1) suppliers and to address adverse environmental and social impacts in their supply chains.

Environmental and human rights risks such as deforestation, biodiversity loss, and forced labour are commonly found in different sectors including natural rubber supply chains.

Auto parts manufacturers are typically positioned in the middle of the supply chain and are frequently requested by car manufacturing clients to collaborate on due diligence to address environmental impacts and scale-up risk prevention and mitigation measures. This case study provides examples of how the Company is implementing supply chain due diligence, with a focus on key environmental risks commonly identified in automotive supply chains, including chemical contamination, climate change, water use and risks related to natural rubber procurement such as deforestation and biodiversity loss.

Sector: Auto parts

Position in the supply chain: Manufacturing (mid-stream)

Scope of operations: Global

Ownership form: Publicly listed company

Size: 26,109 employees (2020)

1

EMBED RESPONSIBLE BUSINESS CONDUCT INTO POLICIES AND MANAGEMENT SYSTEMS

ASSIGNING OVERSIGHT AND RESPONSIBILITY FOR THE IMPLEMENTATION OF DUE DILIGENCE

As set out in the OECD Due Diligence Guidance for Responsible Business Conduct (OECD Due Diligence Guidance), assigning oversight and responsibility for due diligence to relevant senior management is a critical step of due diligence for RBC.

As set out in the OECD Due Diligence Guidance for Responsible Business Conduct (OECD Due Diligence Guidance),¹ embedding RBC into policies and management systems and communicating expectations to suppliers and other business relationships is the first step of due diligence for RBC. It enables companies to articulate their company-wide vision and strategy, assign responsibility, support relevant business units in implementation and ensure accountability. It can

also help ensure suppliers are aware of and commit to integrating their business partner's policies and support implementation and monitoring of due diligence practices along the supply chain.

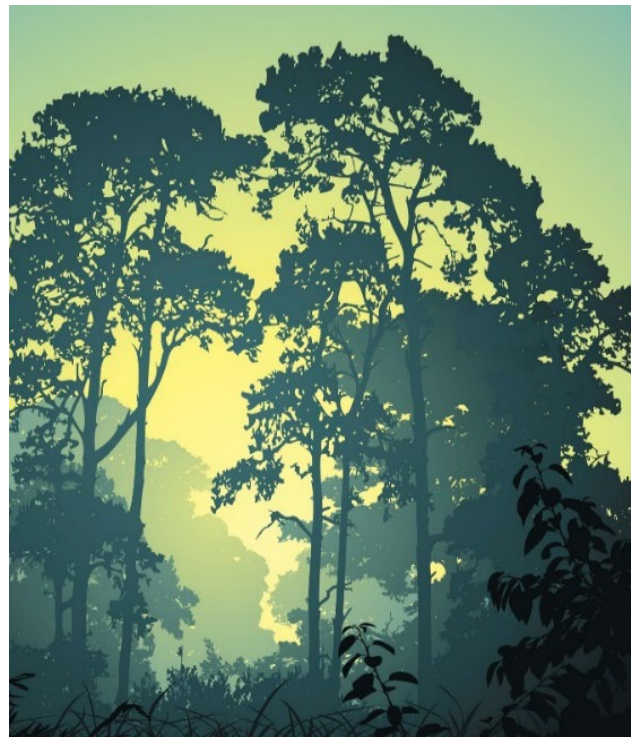
In 2014, the Company established a sub-committee to oversee corporate actions to promote responsible supply chains and responsible procurement in line with its Supplier Guidelines and other relevant policies. This sub-committee sits under the CSR committee which is currently chaired by a managing executive officer.

COMMUNICATING RBC EXPECTATIONS WITH SUPPLIERS

The Company launched its Supplier Corporate Social Responsibility Guidelines (Supplier Guidelines) in 2011 and revised them in 2014 and 2019. The 2014 revision included the addition of expectations for suppliers on the use of minerals from conflict-affected and high-risk areas.

The 2019 revision included its updated Group Corporate Action Charter, which incorporated the company's mid-term vision towards 2022 and referred to the Charter of Corporate Behaviour, published in 2017 by the Japan Business Federation (Keidanren).² The Action Charter sets out ten principles, six of which relate to the environment and which highlight measures to address risks commonly identified in automotive supply chains (See Box 1).

The Supplier Guidelines also call for co-operation from suppliers to support responsible procurement practices in order to meet the goals set out in the Action Charter.



Through its “Green Procurement Standards for Suppliers”, the Company identifies "prohibited substances" and "substances subject to monitoring" throughout its supply chains, including those prohibited under applicable laws and regulations as well as additional substances specified by business partners.

The Company aims to adhere to regulatory initiatives including the EU’s Restriction of Hazardous Substances (RoHS) Directive,³ the EU’s Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation,⁴ the EU's Directive on end-of-life vehicles,⁵ and other chemical control regulations. In order to raise awareness of new standards, the Company also holds regular meetings with suppliers to share updates on regulatory developments.

Box 1: COMPANY GROUP CORPORATE ACTION CHARTER – GLOBAL ENVIRONMENT

Recognizing that global environmental issues pose challenges to all humankind, and that it is an integral part of our existence and activities, we shall proactively tackle these issues. We shall:

1. implement measures to mitigate global warming and work to establish a recycling-based society;
2. comply with laws and regulations of countries and regions concerning prevention of pollution of air, water, and soil, etc. and prevent environmental contamination through continuous monitoring and reduction of pollutants;
3. manage potentially environmentally harmful chemical substances to ensure safety;
4. ensure that our products of each country and region do not contain chemical substances prohibited by laws and regulations of that country and region;
5. not use prohibited chemical substances in manufacturing processes, and regarding chemical substances that are specified by laws and regulations of countries and regions, monitor their emission volumes and report to governmental agencies; and
6. engage in nature conservancy activities, including conservation of biodiversity.

For examples of practical actions to develop RBC policies and to embed them into management systems, see pages 22-23, items 1.1 and 1.2, and pages 56-59, Q14-Q17, including Table 5 “Example of departments and functions potentially relevant to implementation of due diligence” of the OECD Due Diligence Guidance.

2

IDENTIFY AND ASSESS ACTUAL AND POTENTIAL ADVERSE IMPACTS ASSOCIATED WITH THE ENTERPRISE’S OPERATIONS, PRODUCTS OR SERVICES

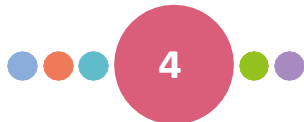
Starting with significant areas of risk identified, businesses should carry out iterative and increasingly in-depth assessments of prioritised operations, suppliers, and other business relationships in order to identify and assess specific actual and potential adverse RBC impacts.

Numerous reports such as the Global Risks Report published by the World Economic Forum (WEF) have highlighted significant environmental and social risks associated with water scarcity.⁶

Due to the large quantity of water used in its production processes, the Company uses AQUEDUCT,⁷ an international water risk assessment tool, to identify and evaluate water-related risks in the regions where production sites are located.

In 2018, the Company carried out a water risk survey, including interviews with all of its production plants in Japan and overseas. These in-depth assessments reportedly enabled the Company to mitigate the risk of water shortages in local communities by introducing technology designed to support cost-effective recycling of waste water discharged through the production processes.

For examples of practical actions to identify risks, see pages 62-64, Q20-Q21 and Table 6 “Example of departments and functions potentially relevant to implementation of due diligence” of the OECD Due Diligence Guidance. For information on assessing significant risks, see pages 65-66, Q23-Q24.



TRACK IMPLEMENTATION AND RESULTS

The OECD Due Diligence Guidance recommends that a risk management strategy should be designed and implemented based on an assessment and prioritisation of risks, and be underpinned by stakeholder engagement.

Businesses should develop and implement plans that are fit-for-purpose to prevent and mitigate potential (future) adverse impacts. The company should also detail the actions it will take, as well as its expectations of suppliers, customers and other business relationships.

TRACKING THE IMPLEMENTATION OF THE COMPANY'S DUE DILIGENCE ACTIONS

To monitor implementation of its Supplier Guidelines, the Company has conducted surveys with suppliers on environmental and social risks since 2016. This helps suppliers assess practices against Company expectations and can help suppliers identify areas for improvement. The Company uses the survey to reinforce its communications on RBC expectations and to improve its own responsible procurement strategies.

In response to concerns raised by non-governmental organisations (NGOs) and evolving expectations of manufacturing partners relating to sustainable procurement, the Company has taken several steps to address these risks.

From 2016 to 2019, responsible procurement officers, including Executive level representatives, carried out on-site visits to natural rubber farms and processors (secondary and tertiary suppliers) in Thailand, Indonesia, Malaysia, and Viet Nam. The Company also carried out interviews related to labour and human rights risks.

For examples of tracking implementation and results an enterprise's due diligence activities, see pages 82-84, Q41-Q45 of the OECD Due Diligence Guidance.

The Company sources the majority of its natural rubber from Southeast Asia. It has started in-depth assessments on actions taken by secondary and tertiary suppliers, which include natural rubber farms and processors, to verify that they meet the expectations set out in its Supplier Guidelines.

NOTES

¹ OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct. Available in multiple languages at <https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm>

² Charter of Corporate Behavior. Keidanren (Japan Business Federation). 2017. See: <https://www.keidanren.or.jp/en/policy/csr/>

³ Directive 2011/65/EU Directive on the Restriction of the Use of Certain Hazardous Substances in Electrical Equipment

⁴ Regulation (EC) No 1907/2006 of the European Parliament and of the Council on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH).

⁵ Directive 2000/53/EC on end-of life vehicles <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32000L0053>

⁶ World Economic Forum “The Global Risks Report 2021” http://www3.weforum.org/docs/WEF_The_Global_Risks_Report_2021.pdf

⁷ Aquaduct Alliance and tools, see: Aquaduct | World Resources Institute (wri.org)

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