
Stocktaking exercise on the OECD Guidelines for Multinational Enterprises

OECD Public Consultation | March 2021 - April 2022

Summary of Survey Responses

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OECD Centre for Responsible Business Conduct,
Organisation for Economic Co-operation and Development
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Background

In 2021, 10 years since the most recent revision of the OECD Guidelines for Multilateral Enterprises, the OECD Working Party on Responsible Business Conduct (WPRBC) initiated a stocktaking exercise to assess the key developments, achievements and challenges related to the OECD Guidelines and their unique grievance mechanism the National Contact Points for RBC, as well as the ecosystem in which the OECD Guidelines are implemented.

To ensure that the stocktaking exercise benefitted from the views and experiences of all stakeholders, the OECD made the resulting draft stocktaking report publicly available for consultation and comment from 1 June-14 September 2021. This document presents a summary of responses received to the online survey conducted during the stocktaking exercise.

<https://mneguidelines.oecd.org/public-consultation-stocktaking-study-on-the-oecd-guidelines-for-multinational-enterprises.htm>

Third party content disclaimer

This document presents a summary of responses received to the online survey conducted during the [public consultation held from June-September 2021](#) for the stocktaking exercise on the OECD Guidelines for Multinational Enterprises. Except for minor formatting changes and subject to compliance with OECD web content rules, the submissions are reproduced herein as received. The OECD is providing an opportunity through its website and this consultation document for viewing information or submissions provided by third parties who are not associated with the OECD. All such third-party submissions included in the website and consultation document are the sole responsibility of the persons from whom the content originated.

Q1 - In your view, what are the three main achievements of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
1		International / intergovernmental organisation	Afghanistan			
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	Greater government awareness of the role of multinational companies	Contribute to multinational companies with regard to RBC	Greater awareness of Stakeholders about the role of multinational companies
3	Confédération démocratique du travail	Trade union	Morocco	Annoncer les conventions et les directives officielle signé par ses entreprises avec les institutions gouvernementales des pays d'origines	Rendre plus facile l'accès au documents des partenaires sociaux des ses entreprises au pays d'origines	Formation des syndicalistes au Maroc
4		Civil society organisation	Netherlands	Becoming the foundation of due diligence laws across Europe		
5	Grant Thornton	Company/business	Israel	global legitimate authentic framework		
6		Company/business	Ireland	Bringing practical guidance for business on the UNGPs	Putting a system into place that allows grievances against the Guidelines to be heard	Levelling the playing field for businesses - for those who strive for RBC, and against those who don't
7	World Animal Protection	Civil society organisation	United Kingdom	The OECD has advanced a leading, progressive interpretation of RBC due diligence. The global nature of the Guidelines has helped companies and CSOs to acknowledge that the cross-border nature of business impacts requires an approach that goes beyond mere compliance with state-level legislation.	Some high-profile cases such as the Dutch National Contact Point's case on ING's climate impacts have contributed to improved dialogue between MNEs and NGOs, or remedy for impacted communities/workers/individuals.	
8		Company/business	Germany	Development of a framework outlining wider responsibilities of enterprises for responsible business practices;	Comprehensive stakeholder consultations and engagements conducted prior to release;	Inclusion of human rights and HRDD methodology.
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine	The OECD Guidelines for Multinational Enterprises/Transnational Corporations (TNCs) are recommendations by governments of the countries in which TNCs operate. They consist of the non-binding principles and standards for responsible business conduct in accordance with applicable laws. Thus, one of the achievements is the corporate governance reform in government-owned companies.	In Ukraine, as a country that has acceded to the OECD Declaration, a number of regulatory acts have been adopted for implementation of, in particular, the Guiding Principles, ensuring a high level of disclosure of economic entities' activities, that facilitates information transparency and opportunity for shareholders and potential investors to access the information.	Ensuring adherence by companies to the corporate governance principles, development and application of corporate governance best practices, in particular, according to the Corporate Governance Code developed by the NSSMC in compliance with the G20/OECD Principles of Corporate Governance, which are an international benchmark for good corporate governance.
10	Modint	Industry organisation/ chamber of commerce	Netherlands	There is a shared view of countries and stakeholders to responsible business conduct.	Due diligence is a clear concept for businesses	It stimulates a multistakeholder cooperation and cooperation among countries - to have more effect and impact.
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	The introduction of a chapter on human rights in accordance with the UN Guiding Principles was a clear achievement in 2011.	The second achievement was the introduction of a general due diligence principle.	In theory, the sectoral guidelines as well as the OECD Due diligence Guidance for responsible business conduct adopted in the past years represent a tool for enterprises to implement due diligence processes and management.
12	Ethisch Bedrijf	Company/business	Netherlands	It helps businesses act ethically.		
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden	The OECD Guidelines for MNEs are currently falling behind the numerous advancements made over the past decade in various sustainability-related fields. Gaps in the text notably cause a lack of coherence in international norms on responsible business conduct related to animal welfare, which is not addressed in the guidelines. The only reference to animal welfare is in the OECD-FAO Guidance for Responsible Agricultural Supply Chains, which is insufficient. The omission of animal welfare in the OECD guidelines has caused significant fragmentation in the understanding of animal welfare across sectors, making it more complicated for MNEs to fulfil their responsibilities		
14	Eurogroup for Animals	Civil society organisation	Belgium			

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15	EQUALIA NGO	Civil society organisation	Spain	IT SERVES AS A CODE OF ETHICS FOR MANY COMPANIES AND A MODEL TO DEVELOP THEIR CSR POLICIES	IT INSPIRES EU POLICIES ON CSR AND NON-FINANCING REPORTS	
16		Academic, or research institution	Sweden	Joining and reinforcing the consensus around HRDD as developed in the UNGPs and thus contributing to the cristalization of international soft law on corporate responsibilities	Serving as a base for more detailed sectoral guidance	providing mediation mechanisms through NCPs and testing the limits of mediation in an area that has long required legally binding instruments
17	CSC	Trade union	Belgium	un dialogue social, afin que les entreprises puissent avoir une conduite responsable. (Prendre en considération la méthode de travail de d'autres pays de l'union européenne). Mettre en place un systhème ou les entreprises doivent de manière obligatoire obéir à la législation du pays sans contradiction. Respecter les droits de l'homme.	L'economie, le salaire, un point a ajuster, booster l'économie salarial permettra d'éviter de déplacer nos entreprises dans d'autres pays. Encourager les formations afin de donner des possibilités de carrière et de permettre de mieux former les salariés.	les actionnaires d'entreprise doivent prendre plus leurs responsabilités c'est à dire ils doivent être capable d'assurer et de contrôler leurs entreprises en veillant aux intérêts des deux parties. Pour cela, je pense qu'un contrôle doit être effectué de plus haut avec une mission de surveillance afin d'assurer les responsabilités de chacun et que celle-ci doivent être définies clairement.
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	The Guidelines offer a clear view on what Responsible Business Conduct (RBC, we use this term nowadays instead of CSR) should look like. That helps to understand each other in discussions between stakeholders nationally, but also internationally. RBC has become somewhat of a 'container' and the Guidelines are a sound interpretation of RBC. - awaireness raising	The Guidelines put a clear message towards companies about their own responsibility (also internally) while at the same time it helps them to prioritize. Working really accorinding to the Guidelines prevents 'greenwashing'. - common guidelines for enterprises	The Guidelines are important for avoiding negative impact on the SDG's and for companies that are aiming (already) on positive impact instead on merely financial goals and economic growth. They help companies to avoid negative impact whith their businesscase even when they are a social enterpise. (In other words, also the businesscase of a social enterprise can have negative side effects). - common values, goint to a level playing field
19		Civil society organisation	United States	they set the standards by which many companies and government operate.		
20	Travail.Suisse	Trade union	Switzerland	L'intégration du processus de diligence raisonnable et les différents guides y afférents de l'OCDE avec l'étroite collaboration des syndicats pour la mise en oeuvre de cette diligence.	Un nouveau chapitre sur les droits de l'homme en s'inspirant des principes des droits de l'homme de l'ONU	Quelques améliorations (encore très insuffisantes) des lignes directrices de procédure., comme l'apprentissage par les pairs ou la coopération renforcée entre les PCN des pays d'origine et d'accueil.
21		Trade union	Panama	1. Disponer a la sociedad una referencia de observación y comparación del comportamiento de las empresas;	2- Ofrecer los marcos de una conducta responsable de las empresas	3- La posibilidad de presentar quejas a un punto nacional de contacto
22	Four Paws International	Civil society organisation	Austria	The global nature of the Guidelines has helped companies and CSOs to acknowledge that the cross-border nature of businesses' impacts requires an approach that goes beyond mere compliance with state-level legislation.	The OECD has advanced a leading, progressive interpretation of RBC due diligence.	The creation of NCPs as a grievance and remedy mechanism is particularly laudable. High-profile cases such as the Dutch National Contact Point's case on ING's climate impacts have contributed to improved dialogue between MNEs and NGOs, or remedy for impacted communities/workers/individuals.
23		Civil society organisation	Germany			
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	Encouraging companies to adopt a progressive interpretation of RBC due diligence. The global nature of the Guidelines has helped companies and CSOs to acknowledge that the cross-border nature of business impacts requires an approach that goes beyond mere compliance with state-level legislation and that evolves constantly.	The Guidelines have contributed to the improvement of the necessary dialogue between MNEs and NGOs. This has sometimes resulted in effective cooperation, with a positive impact on communities, individuals, and the environment.	In relation to the topics covered by the Guidelines, the provision of such framewowk has increased the legitimacy of progressive policies adopted by MNEs in the global arena.
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland			
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	Some of the cases have impacted the efficiency of the communication between the MNEs and NGOs and helped to acknowledge the impacted bodies, like communities or workers.	The great global applicability of the Guidelines published by OECD have helped companies across the world to acknowledge the impacts of business that goes much further than what is mentioned in the country specific legislation.	
27	FNV trade union, the Netherlands	Trade union	Netherlands	Together with the UNGP's setting a standard for business as well as for governments	Creating national possibilities to make compagnies accountable for their business behaviour in a concrete way by the NCP's work	Making RBC a subject for negotiations between social partners, under NCP's supervision

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#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
28		Company/business	Netherlands	The OECD has been instrumental in developing a unified approach to RBC, through due diligence. The cross-border nature of business impacts requires an approach that goes beyond mere compliance with state-level legislation, and the OECD guidances have assisted MNEs to realize their responsibility, and work on risk mitigation in their value chains.	Being sector-overarching, the guidances have established responsibilities for actors operating in different sectors, working towards an unified goal of RBC in multi-sector value chains, and more generally; the achievement of the SDGs. They are therefore a crucial tool to reach sustainable economic models and guarantee a healthy planet and decent work for these and next generations.	The Guidelines have initiated increased dialogue between MNEs and societal organisations and consequential joint action in some instances. They have also increased recognition by MNEs of their responsibility to address salient human right and environmental risks in production, not merely branding risks.
29	Australian Council of Trade Unions	Trade union	Australia	In general, the substance of the Guidelines reflects expectations of business responsibility within their operations and supply chains.	The creation of a new chapter on human rights and the introduction of a general due diligence principle.	The OECD Responsible Business Conduct Due Diligence guidance is an achievement and should be included in Chapter II of the Guidelines
30	Finnwatch	Civil society organisation	Finland	The OECD guidelines were first drafted in 1976 and they have played an instrumental role in advancing both understanding and implementation of RBC, shaping and building international consensus on what can be expected from companies in regard to human rights, environment etc. However, because of the role the Guidelines are now playing in shaping hard law on the subject of corporate accountability, ensuring that they remain up to date and progressive is important.	The guidelines cover a broad range of issues which could provide a foundation for an integrated, holistic approach to some of the key challenges of our time (e.g. nexus between climate change and/or biodiversity loss and human rights, nexus between tax avoidance and human rights). However, this opportunity is not utilized in the current version of the Guidelines.	In general, the so-called third pillar of RBC, access to effective remedy, is underdeveloped and effective remedies for companies' adverse human rights impacts remain largely non-existing. The OECD Guidelines could provide an avenue for remedy through NCPs, but there are significant shortcomings in the functioning of NCPs which need to be addressed.
31		Company/business	Albania	awareness	guidelines	awareness
32		Civil society organisation	Denmark			
33		Civil society organisation	Spain	La creación de un mecanismo de reclamación gubernamental por incumplimiento por parte de las empresas de principios que relacionan empresas y derechos humanos.	Hacer que los gobiernos signatarios tengan la obligación de informar si las Directrices se cumplen por parte de las empresas	Reconocimiento internacional para tratar de dar un marco de acción a la relación de empresas, derechos humanos y medio ambiente
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	Long considered the leading standard on responsible business conduct (RBC), the OECD Guidelines for Multinational Enterprises (Guidelines) have enormous POTENTIAL to advance RBC globally. Broad in scope, covering companies and their value chains across all sectors and geographies, setting standards on an array of environmental and social issues, and backed by state-supported grievance mechanisms, the Guidelines SHOULD be a key tool to promote better business models and facilitate access to remedy for victims of adverse corporate impacts.	N/A	N/A
35	Austrian Trade Union Federation	Trade union	Austria	The MNE Guidelines establish principles and standards for enterprises along their supply chain. It presents a range of recommendations to enterprises and includes a national implementation mechanism, the National contact Point (NPC).	Even if the MNE guidelines are not binding, it is for the moment the only instrument for lodging complaints against companies we have in Austria. At the time, it is the most comprehensive international standard on Responsible Business Conduct.	The most recent update of the MNE Guidelines took place in 2011 and led to the introduction of a new chapter on human rights as well as the concept of risk-based due diligence for RBC. These developments show that the OECD guidelines can be further developed and improved.
36	Lady Lawyer Foundation	Civil society organisation	Italy	The Guidelines are a set of recommendations from governments to businesses on RBC. From the perspective of civil society, the Guidelines serve three purposes: To provide and promote a comprehensive and practical set of standards on RBC for MNEs; To help facilitate access to remedy for victims of adverse business impacts via the NCP complaint mechanisms; and To signal the OECD's commitment and leadership in advancing responsible business practices, not merely investment and development, around the world.	The OECD has advanced a leading, progressive interpretation of RBC due diligence. The global nature of the Guidelines has helped companies and CSOs to acknowledge that the cross-border nature of business impacts requires an approach that goes beyond mere compliance with state-level legislation.	Some high-profile cases have contributed to improved dialogue between MNEs and NGOs, or remedy for impacted communities/workers/individuals.

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37		International / intergovernmental organisation	Kenya	Application: The OECD Guidelines are the most comprehensive government-backed instrument on RBC, representing international consensus on the responsibility of companies regarding impacts on people and the planet. Application not limited to OECD member countries. Non-member countries can voluntarily adopt them in order to assure investors and partnering countries of their policy commitment to global best practices. This has meant that some emerging economies, conscious of their expanding investment activities abroad, also follow them without formally becoming an OECD member. OECD Guidelines and NCP mechanism have now become global source references to open-ended legal questions regarding business responsibility to human rights and environment.	Incorporation of the UN Guiding Principles on Business and Human Rights (UNGPs) into the OECD MNE Guidelines was a notable achievement as this reinforces the business responsibility to respect human rights. Environment Chapter contains specific references to climate responsibilities. In addition, many recommendations of the OECD Guidelines indirectly intersect with climate change. Given the instrumental role that businesses must play in sustainable development, the OECD MNE Guidelines directly support many of the aims of the Sustainable Development Goals (SDGs). To do this, it would be necessary, however, to clarify the role of the OECD's environmental directorate (if any) in the RBC processes, and the existence (if any) of initiatives to better align OECD RBC guidance with the SDGs.	Sector-specificity: The overarching environmental guidance provided in the 2011 edition of the OECD MNE Guidelines is elaborated upon in other OECD Responsible Business Conduct (RBC) guidances in specific contexts and industries. For example, the 2018 OECD Due Diligence for RBC provides practical support to enterprises on the implementation of the OECD MNE Guidelines "by providing plain language explanations of its due diligence recommendations and associated provisions." It also helps in the implementation of due diligence provisions in other guidance tools including the UNGPs. Sector-specific tools with practical language are critical for organisations supporting businesses in taking actions to support environmental protection.
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	Es una herramienta util para la defensa de los derechos humanos afectados por la accion de la cooperaciones internaciinales. Propiciar la conducta empresarial responsable de los proveedores	Fortaler las capacidades de la sociedad civil para la defensa de los derechos humanos.	Incorporar las responsabilidades empresarias en la protección del ambiente.
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States			
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	Desde el año 2011 la incorporación del capítulo IV sobre Derechos Humanos a las Líneas Directrices se ha convertido en uno de los principales logros. Dicha inclusión alineó a este instrumento con los Principios Rectores de las Naciones Unidas sobre las Empresas y los Derechos Humanos. Al tiempo que consagró el respeto a los derechos humanos reconocidos internacionalmente, como la conducta responsable esperada a nivel mundial por parte de las empresas con independencia del contexto específico y de las acciones de los Estados para cumplir sus obligaciones en la materia.	Junto al capítulo IV, la introducción del concepto de debida diligencia basada en el riesgo para una conducta empresarial responsable constituye otro de los logros destacables desde 2011. Con este importante cambio de paradigma se estableció que las empresas deben llevar a cabo la debida diligencia para evitar causar impactos negativos -reales o potenciales- a los derechos humanos. Este proceso consiste en tomar medidas apropiadas para detectar, prevenir, mitigar y remediar los impactos adversos a los derechos humanos vinculados a las actividades empresariales, cadenas de suministros y relaciones comerciales. Tanto como rendir cuentas de las medidas tomadas para estos fines.	Las Líneas Directrices establecen un mecanismo único de implementación: los Puntos Nacionales de Contacto (PCN) para la Conducta Empresarial Responsable (CER). Los PNC tienen un mandato promocional y también actúan como mecanismos de reclamación extrajudiciales. Con la incorporación de la guía de procedimiento y el establecimiento de una agenda proactiva para ayudar a las empresas a cumplir con sus responsabilidades a medida que surgen nuevos desafíos durante la última década el papel de los PCN se consolidó y mejoró su rendimiento, constituyendo uno de sus mayores logros.
41	Animal Equality	Civil society organisation	United States			
42	National Union of Bank Employees	Trade union	Malaysia	The NCP mechanism has been a great means to advance responsible business conduct, to address issues related to the observance of the OECD Guidelines, considering that it does take up issues in both adhering and non-adhering countries.	The Guidelines have highlighted the importance for responsible business - for e.g., sustainable development, focusing on human rights, the environment, transparent disclosure and combating bribery,	
43	Arisa	Civil society organisation	Netherlands	The Guidelines have been important in raising awareness of (potentially) adverse effects of business conduct in their supply chain and setting the minimum standards for responsible conduct. The specific guidances have supported NGOs in their critical dialogue with companies on RBC. It has been fundamental to the current rise in human rights due diligence regulation in several countries.	The Guidelines have provided concrete guidance for business how to identify, prioritize, mitigate, report and remedy adverse effects in their value chains, taking the concept of HRDD closer to practice. Allowing business to conduct responsible and ethical working methods that do not harm and respect the human rights of workers and communities in the supply chain.	The introduction of an accountability mechanism for victims and impacted communities in the form of NCPs has allowed for an improvement of access to remedy for (marginalized) groups that otherwise do not have the capacity to seek remedy following adverse effects of businesses on their livelihoods.
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France			

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#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
45	Save the Children	Civil society organisation	United Kingdom	The Guidelines have been essential in raising awareness of (potentially) adverse effects of business conduct in their supply chain and setting the minimum/baseline standards for responsible conduct. It has been fundamental to the current rise of human rights due diligence regulation we are seeing across the globe. Recently, in the judicial ruling in the Milieudefensie vs Shell case, the Guidelines were cited as an “unwritten standard of care”. Effectively showing the influence of this soft law.	The Guidelines have provided concrete guidance for business how to identify, prioritize, mitigate, report and remedy adverse effects in their value chains, taking the concept of human rights due diligence (HRDD) closer to practice. Allowing businesses to uphold responsible and ethical working methods that do not harm, when they are willing to do so.	The introduction of an accountability mechanism for victims and impacted communities in the form of National Contact Points (NCP) has allowed for an improvement of access to remedy for (marginalized) groups that otherwise do not have the opportunity to seek remedy following adverse effects of businesses on their livelihoods.
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	A major achievement is the establishment of (human rights) due diligence in the Guidelines. Prior to the 2011 edition, (human rights) due diligence was already applied in specific instances by the UK NCP (e.g. Vedanta, 2009), but was not yet embedded in the Guidelines. After aligning the Guidelines with the Ruggie Framework and its GPs in 2011, the concept of due diligence can and should be broadly applied by all NCPs.	The introduction of broader supply chain responsibilities in Chapter II in 2011. Thenceforth, the investment nexus did not seriously impede the effectiveness of the Guidelines anymore as was the case in the 2000 edition of the Guidelines. The Guidelines shifted from recommending companies to merely encourage business partners to act responsibly in compliance with the Guidelines to prevent and mitigate potential adverse impacts that are directly linked to their operations, products and services by their business relationships.	The 2011 edition also marked a significant improvement by bolstering the implementation mechanism of the Guidelines, the NCPs. New provisions in the Procedural Guidance helped NCPs develop in becoming a professional non-judicial grievance mechanism. An example is the introduction of the IMPEC principles (impartiality, predictability, equitability and compatibility with the principles and standards of the Guidelines).
47	Danish Trade Union Confederation	Trade union	Denmark	Creation of a new chapter on human rights and the introduction of a general due diligence principle	Some improvements of the rules that govern the functioning of the NCP's	
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	The OECD standards get easily aligned with the SDG agenda in national policies of different countries. Those companies which have earlier implemented the MNE guidelines are ready to adapt to SDG-related national regulations.	MNE Guidelines facilitate the non-financial reporting by companies, since disclosure of corporate information constitutes one of the key RBC standards. Companies often use MNE guidelines as a framework for preparing their public reports as it was prepared and adopted by the OECD member countries.	MNE Guidelines encourage companies to adopt a broader responsible approach to business. RBC standards demonstrate that corporate responsibility is not limited to exterior impact, but also cover corporate inner-workings, like labour rights, tax compliance etc.
49	World Benchmarking Alliance	Civil society organisation	Netherlands	The Guidelines are seen as a relatively comprehensive global framework for guiding multinationals on implementing responsible business conduct. Its reliance on multi-stakeholder consultation and the embedding of processes within the entire enterprise result in an effective framework that is globally scalable.	Broad applicability and acceptability to diverse sectors, regions, company types, and environmental and social issues. They are widely consulted by civil society, business, and governments alike as a leading norm on responsible business conduct.	By updating to include the Protect, Respect, Remedy Framework, the 2011 Guidelines have helped normalize the conversation on business respect for human rights as part of responsible business conduct.
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic	engagement with non-Adherents	increasing of awareness of issues covered by OECD Guidelines for Multinational Enterprises	shaping public policies
51		Civil society organisation	Netherlands	The OECD Guidelines for MNEs allowed to build a cross border & shared understanding of what responsible business conduct means and what conduct is expected of companies. Together with the sectoral Guidelines, and the UN Guiding Principles, the OECD Guidelines contributed to setting a blueprint for responsible business conduct and cross-border liability of companies which is now becoming the basis for existing and upcoming binding legislation on corporate due diligence and corporate accountability.		
52	Norges Bank Investment Management	Other	Norway	The Guidelines have contributed to a level playing field for responsible business conduct.	The Due Diligence Guidance, and the specific sector guidance documents, have provided helpful practical guidance for companies on how to conduct due diligence in their operations and across supply chains.	The Guidelines have provided a framework for investors to draw upon in engagement with portfolio companies on responsible business conduct, and the 2017 Guidance for Institutional Investors have clarified responsibilities for investors.
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway	The OECD MNE Guidelines has contributed to a more level playing field, both nationally and internationally. The guidelines are standards of responsible business behaviour that are expected from all multinational enterprises. The Guidelines protect business from unrealistic expectations and provide flexibility recognizing that there are differences across sectors and companies.	Trust is important for both governments and businesses. There is a general sentiment that the business community trust the NCP and the intentions OECD MNE Guidelines and the NCP. One important reason is the fact that the MNE Guidelines are deliberately not legally enforceable as they are intended to stimulate responsible behaviour, not to trigger legal disputes.	The guidelines are a continuous learning process for both companies and governments. Building on the OECD MNE Guidelines, the OECD General Due Diligence Guidance have provided additional practical guidance to businesses by providing non-prescriptive, practical information on the steps of the due diligence process as well as offering concrete examples of how companies can implement the provisions as foreseen by the MNE Guidelines. Business appreciates that it is clearly recognized that not all steps apply to every situation and underlines the importance of user friendly and practical guidance.

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54		Trade union	Spain	Uno de los principales logros han sido las directrices de diligencia debida y el papel relevante de la diligencia debida en las políticas y reglamentos de RBC.		
55	Force Ouvrière	Trade union	France	Avoir un texte qui appréhende les entreprises multinationales était une grande réalisation. Cela a permis de dépasser le concept d'autonomie des personnes morales afin de reconnaître l'influence qu'une société mère peut avoir sur ses filiales et sa chaîne d'approvisionnement. Il innove également en rendant les entreprises multinationales directement destinataires du texte, reconnaissant leurs rôles et la nécessité d'encadrer leurs activités dans la sphère internationale. Les éléments de définition sont larges, permettant d'appréhender le plus grand nombre d'entreprises multinationales possible.	Permettre d'établir un dialogue entre les entreprises multinationales et les victimes de leurs activités, même à l'étranger en établissant des points de contacts nationaux.	Permettre une prise de conscience quant à l'impact des activités multinationales sur les droits de l'Homme (avec l'intégration du chapitre droits de l'Homme). Si le texte n'est pas parfait, c'est une première tentative pour encadrer l'activité des multinationales et réfléchir à une mondialisation plus équitable. Cela a fait considérablement augmenter le nombre de saisine du PCN (en France notamment), démontrant la nécessité de fournir un accès à des réparations pour les victimes.
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany	Setting internationally broadly accepted and government backed principles and standards for responsible business conduct which are consistent with internationally recognized standards (UNGP)	The comprehensive coverage of the Guidelines including corporate responsibility for human rights, social, environmental and integrity, beyond material risks to the enterprise itself but including adverse impacts related to entities in the supply chain - both in the areas of investment and trade	The inclusion of National Contact Points as an institution for strengthening the effectiveness of the Guidelines – indispensable for the necessary promotion of the Guidelines, the resolution of issues and the establishment of a grievance mechanism
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	The Guidelines have played a remarkable role in shaping and building international consensus on RBC and what can be expected from companies in regard to human rights, environment etc. It is important to ensure that guidelines remain up to date and progressive.	The Guidelines cover a wide range of issues. However, there is still need for a more integrated, holistic approach that would take into account the key challenges of our time, such as nexus between climate change, biodiversity loss and human rights.	Although there are significant shortcomings in the functioning of the National Contact Points, organising the NCPs to promote and implement the guidelines has played a valuable part in raising awareness on RBC among different stakeholders OECD member states.
58	Enel Group	Company/business	Italy	<p>The Guidelines constitute the main comprehensive government-backed code of conduct that enterprises are expected to observe wherever they operate. They cover all relevant sustainability issues: human rights, labour rights, environment, corruption, taxation, disclosure.. The principles and standards they promote are consistent with applicable laws, and internationally recognized standards.</p> <p>The OECD Guidelines offer a coherent framework on responsible business conduct. They provide the first international instruments to implement the UN Protect, Respect and Remedy Framework, representing a ready-to-use governmental complaints mechanism for cross-border violations of human rights.</p>	The introduction of new standards on supply chain responsibility based on a risk-based due diligence to identify, prevent and mitigate actual and potential adverse impacts, introduced by the Guidelines represents a key provision. According to this, there is a direct involvement of Multinational Enterprises in activities in the supply chain. When an adverse impact occurs to which MNEs did not contribute, MNEs are expected to examine possibilities to avoid such impacts if there is a direct linkage between the impacts and the activities of MNEs as a consequence of a business relationship. This provision has extended the scope of the guidelines from an investment-nexus, which had been the main condition for the OECD Guidelines' applicability till 2011, to supply chains. This increased the relevance of the guidelines in a globalized economy.	The OECD Guidelines offer a coherent framework on responsible business conduct that promoted Responsible Business Conduct in the financial sector, spreading the need to report on sustainability activities. The Guidelines set a virtuous circle, so that investors and banks are increasingly integrating environmental and social considerations in their investment and financing decisions, and financial products with environmental and social objectives have seen a huge growth. Across the sector, there is a growing need and demand for better data, common benchmarks and metrics related to environmental social and governance (ESG) criteria for corporate reporting and impact measurement purposes.
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	<p>Alignment of standards</p> <p>The 2011 revision of the Guidelines and their alignment with the UN Guiding Principles on Business and Human Rights has permitted important progress in clarifying business responsibilities vis à vis human rights and of the concept of responsible business conduct (RBC) due diligence. The Guidelines provide an important standard for engaging with companies, governments, non-governmental organisations, and national human rights institutions on human rights in the context of business activities.</p>	<p>Authoritative guidance on RBC due diligence backed by governments</p> <p>Since the 2011 Revision, the OECD has developed sectoral guidance for specific high-risk sectors which provide a blueprint for how to identify and address adverse impacts of business activities. The OECD has also published Due Diligence Guidance for Responsible Business Conduct which is a reference point for many stakeholders including in the context of emerging legislation on mandatory human rights and environment due diligence.</p>	<p>Increasing number of states involved in RBC dialogues</p> <p>The OECD has been important in driving states across the world wishing to join the OECD, adhere to the OECD Guidelines or improve RBC to align with the Guidelines through for example RBC policy review.</p>
60	Sinergia Animal	Civil society organisation	Austria			

Q1 - In your view, what are the three main achievements of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland	OECD guidelines offer the only path towards finding a remedy for violations of human rights by multinational enterprises in many countries. OECD Guidelines can also be the only way for a global union to bring a case before an MNC's home gvt. The Guidelines are an essential tool for global trade union federations in their work with global companies.		
62	Clean Clothes Campaign	Civil society organisation	Netherlands	The OECD Guidelines for MNEs allowed to build a shared understanding of what responsible business conduct means and the related expectations for companies. Together with the sectoral Guidance, and the UN Guiding Principles, the OECD Guidelines contributed to setting a blueprint for responsible business conduct which is now becoming the basis for existing and upcoming binding legislation on corporate due diligence and corporate accountability in all countries and the EU willing to engage in this process.	Together with sectoral Guidelines and the UNGPs, the OECD Guidelines for MNEs helped introducing the concept of cross-border liability of corporations.	The enforcement system designed by the OECD Guidelines for MNEs is the first attempt in this area and therefore constitutes a valid starting point for further improvement. The experience drawn by its enforcement in the past years can be useful to design and sharpen a binding enforcement regime – that includes civil and criminal liability regimes - in all those countries and the EU willing to engage in this process.
63	Front Line Defenders	Civil society organisation	Ireland			
64	SOLIDARIDAD EU	Civil society organisation	Netherlands	The Guidelines have helped raise awareness around responsible business practices. They have also succeeded in providing a set of principles and standards that corporations could use as a reference to align their operations with basic standards around Human Rights, Employment and Industrial Relations; Environment, Etc,	The Guidelines have consolidated their status as a globally agreed standard for responsible business conduct. They have helped mainstream the notion of due diligence as a tool that can help MNEs to identify, prevent and mitigate actual and potential adverse impacts in their supply chains. However, a much larger number of companies of different sizes remain unclear about the overall notion of human rights and environmental due diligence and what this means in practice.	The Guidelines have contributed to the creation of several platforms, dialogues and collaborations between governments, civil society organizations and industries around responsible business practices. More importantly, after 10 years this exercise has also contributed to an understanding of the limitations of having a single voluntary approach towards responsible business conduct. This has ultimately supported the adoption of laws and legislative initiatives on the matter in some OECD countries.
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	1. Texto comprehensivo. Más importante y completo código de conducta empresarial, con capacidad de adaptación desde su creación en los años 70 a su más reciente modificación el 2011.	2. Mecanismo de solución de diferencias. Creación de la red de Puntos Nacionales de Contacto, como el único mecanismo alternativo de solución de diferencias internacional, flexible y multiactor.	3. La responsabilidad de la empresa. Destaca el rol importante a la empresa multinacional y su responsabilidad en el desarrollo de sus actividades, independiente del lugar específico y la regulación de donde lleve a cabo sus operaciones.
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	Que existe una estrecha relación entre el capítulo de Empleo y Relaciones Laborales y los derechos y principios fundamentales de la OIT.	Que temas como trabajo en plataformas digitales y "gig economy", trabajadores migrantes, trabajo doméstico, salud y seguridad ocupacional e informalidad, entre otros, hayan adquirido relevancia.	
67		International / intergovernmental organisation	Italy	Strengthened company awareness of environmental and social risks in business conduct	Enhanced government awareness, cooperation and support through the NCP network	Promotion of the 5 step framework for risk-based due diligence
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	Providing a concrete framework to conduct due diligence in companies' supply chains to demonstrate that their commitments to action are indeed being implemented, and not just stated "on paper".	Presenting the first framework approved officially by national governments to implement due diligence in the supply chain.	
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	With the update of the Guidelines in 2011, OECD took an important step in aligning with the UN Guiding Principles, thereby advancing policy coherence and ensuring greater effectiveness of international standards in the evolving regulatory framework on Business and Human Rights.	Ensuring effective access to remedy in a number of high profile cases, such as the complaint against Heineken by DRC workers and others.	OECD has produced very useful sector-specific guidance for due diligence in minerals, garment and footwear, extractive and other industries. These offer a very useful set of tools for MNCs and other businesses wishing to adhere to standards put forth in the Guidelines.

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
1		International / intergovernmental organisation	Afghanistan			
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	Raise awareness of the OECD Guidelines for Multinational Enterprises to global society	Adequacy of OECD Guidelines to new corporate strategies, such as: Business Ethics, Integrity, Compliance and ESG	Increase accountability for companies that do not comply with the OECD Guidelines
3	Confédération démocratique du travail	Trade union	Morocco	Déguisement professionnel et bien ficelé de la situation du droits fondamentaux	La résistance des organismes des dericteurs et haut responsable des ses entreprises au Maroc	Peur et ignorance des ouvriers et employés
4		Civil society organisation	Netherlands	Gender inequality and women's rights not well represented in guidelines		
5	Grant Thornton	Company/business	Israel	enforcing on business culture in local markets	be more communicative	integrate with other csr standards
6		Company/business	Ireland	As a voluntary guideline compliance is mixed	Awareness of the Guidelines remains low	Guidance remains very high level, even with the welcome "sectoral" due diligence publications (Garments...)
7	World Animal Protection	Civil society organisation	United Kingdom	The Guidelines must stay up to date with societal expectations. More and more OECD states recognise animal sentience and the link between irresponsible MNE conduct on animals and its adverse impacts on animals, people, and the planet. Many MNEs are also already taking action to address low animal welfare. However, the Guidelines do not set any business standards on animal welfare. This means the Guidelines do not serve their purpose as a leading comprehensive guide on RBC, do not reflect growing legal protections, international standards, and MNE policies on animals, and thus risk becoming obsolete.	The Guidelines should make more explicit the interconnectedness and links between different issues and chapters. Advancing RBC requires companies to work holistically across several issues, and to understand how they are linked - for instance, animal welfare is intimately tied to public health (seen with COVID-19 and antimicrobial resistance) environmental issues (e.g. climate change and biodiversity loss) and social conditions (poor health and safety, labour abuses). The Guidelines should make this clear, to avoid MNES taking a piecemeal or siloed approach to RBC.	The climate emergency is a severe global threat. Livestock farming is responsible for about 15% of anthropogenic GHG emissions. However, the Guidelines do not mention the term "climate change," nor clearly call upon MNEs to set and achieve emission targets and actually avoid environmental impacts like deforestation, pollution, and biodiversity loss. Without stronger provisions on climate change, and a recognition of the negative impact of factory farming, the Guidelines risk being sidelined.
8		Company/business	Germany	Challenge in practical application of guidelines, which are very lengthy and detailed	Definition of roles & responsibilities within the supply chain remains unclear	Terminology too academic
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine	Low citizen awareness of the OECD Guiding Principles and the possibility of their application in the activities of enterprises.	The reluctance of some enterprises to use the world's best practices and follow the recommendations specified in the Guiding Principles.	
10	Modint	Industry organisation/ chamber of commerce	Netherlands	To create more awareness of tyhe guidelines among (production) countries and businesses all over the world, with attention to SME's	To create a clear framework for risk assessment and to take materiality for companies into account.	To create an updated overview or even ranking/benchmark of main human right and environmental risk per country per sector to enable companies to act on these risks.
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	The OECD Guidelines for Multinational Enterprises still represent a set of non-binding, voluntary recommendations for enterprises. Given that human rights violations and environmental devastation in global supply chains are on an unprecedented high, non-binding mechanisms have proven to be ineffective. Thus, a fundamental revision of the Guidelines is needed in order to meet the needs of workers worldwide.	The OECD Guidelines incorporate a national grievance and enforcement mechanism via the National Contact Points. This mechanism, providing hope when it was first established, has turned out to be unsuccessful and not fit for purpose. In Austria, the last specific case was filed in 2014. Lengthy consultations, lack of consequences, intransparency and lack of compensation for affected parties have led to disillusionment and fatigue.	The last decade was full of new emerging challenges. Climate change and its consequences challenge the way we live, produce and consume and necessitates profound changes of behaviour. Moreover the Covid-19 pandemic exacerbated already existing negative impacts and developments. Thus, current expectations vis-à-vis MNEs to reduce GHG emissions under the Paris Agreement as well as clear environmental due diligence requirements have to be included in Chapter VI (Environment). Environmental degradation and occupational health and safety are interlinked. It is therefore necessary to incorporate the concept of Just transition in the Guidelines.
12	Ethisch Bedrijf	Company/business	Netherlands	Implementing cutting-edge ethical insights.	Taking animal welfare into account.	
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden			
14	Eurogroup for Animals	Civil society organisation	Belgium	The OECD Guidelines for MNEs are currently falling behind the numerous advancements made over the past decade in various sustainability-related fields. Gaps in the text cause a lack of coherence in international norms on responsible business conduct related to animal welfare, which is not addressed in the guidelines. The only reference to animal welfare is in the OECD-FAO Guidance for Responsible Agricultural Supply Chains, which is insufficient. The omission of animal welfare in the OECD guidelines has caused significant fragmentation in the understanding of animal welfare across sectors, making it more complicated for MNEs to fulfil their responsibilities.		
15	EQUALIA NGO	Civil society organisation	Spain	The OECD Guidelines for MNEs are behind some advancements made over the past decade in various sustainability-related fields, specially in relation with responsible business conduct related to animal welfare, which is not addressed in the guidelines.	The absence of animal welfare in the OECD guidelines has caused significant fragmentation in the understanding of animal welfare among food companies, making it more complicated for MNEs to comply with the social expectations.	It is insufficient that the only reference to animal welfare is in the OECD-FAO Guidance for Responsible Agricultural Supply Chains.

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
16		Academic, or research institution	Sweden	Functioning of NCPs	Limits of an instrument - soft law - and its mechanism - NCPs	
17	CSC	Trade union	Belgium	les entreprises doivent coordonner leurs politiques via des stratégies de gestion de risque, via des formations, ou des échanges d'informations lorsqu'ils ont affaires à plusieurs fournisseurs (clients) afin d'obtenir une bonne conduite .	les entreprises devraient fournir leurs résultats financiers qui possède dans d'autres pays. via une information. nous fournir leurs transactions, la zone géographique, leurs situation financière.	la discrimination , le racisme, le pot de vin etc..
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	The Guidelines do not change the root causes of risks and problems in the value chains. Because a main root cause is the ruthless competition between companies on price and costs (everything has to be produced faster, cheaper and at the same time give financial profit). The harsh truth is that companies that want to do things better have to invest money and when their comptetion is not 'moving' that could mean a threat to their economic future. Most companies still are working on 'short term financial survival' and not cooperating with competitors. - not a clear road map	The Guidelines do not enough protect the weakest shoulders in the value chain yet and do not give a definition of greenwashing. Because of competition and difference in power, companies have a tendency to develop 'codes of conduct' based on the guidelines for their partners with always 'the threat' that business relations have to be ended when this code of conduct or the Guidelines cannot be met. Instead of stimulating honest conversations, companies are pushing the solution for problems towards each other and especially to the smallest companies like farmers. - complex issues for SME's	The Guidelines are not interesting for shareholders that want fast financial profit. Many bigger companies have to deal with shareholders that find investment in due diligence / in improving conditions in the value chain (human rights, sustainability etc) not in line with the return on investment they are expecting on the short term. - not easy comprehensible, for specialists.
19		Civil society organisation	United States	the Guidelines fail adequately to set important labour rights standards for MNEs	Despite the close relation between corruption and violation of human rights, the Guidelines currently address only bribery and extortion and do not set expectations regarding all forms of corporate corruption. They do not call for key disclosures – such as of beneficial ownership and country-by-country reporting – that would facilitate identification of corruption,	Countering the effects of climate change is broadly acknowledged as the most vital need of our time. Environmental destruction and climate change have caused devastating effects including severe biodiversity loss, with a recent report finding that the global wildlife population has been reduced by two-thirds over the last 50 years
20	Travail.Suisse	Trade union	Switzerland	La mise en oeuvre. Les Principes directeurs ne sont pas contraignants sur le plan juridique. Le principal défi à relever, c'est de parvenir à des standards minimaux et aussi ambitieux dans le traitement des cas. Ces standards devraient reprendre les pratiques des meilleurs PCN. Sinon, la raison même des Principes directeurs sera toujours plus mise à mal. Une enquête menée par le Trade Union Advisory Committee (TUAC) auprès de ses organisations membres montre qu'au cours de la dernière décennie examinée, 82 plaintes ont été déposées par les syndicats, soit une baisse de 38% par rapport à la décennie précédente. De plus, parmi les cas traités, plus de la moitié sont considérés comme des échecs. Cela est notamment dû aux faibles capacités en matière de médiation de nombreux PCN.	La mise en oeuvre de standards minimaux ambitieux implique notamment: - l'amélioration de la capacité de médiation de nombreux PCN. - L'obligation du PCN de formuler des recommandations, respectivement des conclusions. - L'obligation d'avoir une évaluation et un suivi après la conclusion du cas. - des ressources suffisantes pour le PCN. - des structures le plus indépendantes possibles de l'administration impliquant les stakeholders - une obligation de participation si le PCN entre en matière sur le cas, faute de quoi des sanctions sont envisageables.	Depuis 2011, le monde a beaucoup changé avec la prise de conscience toujours plus forte des conséquences du changement climatique et de la nécessité d'une transition juste pour les salarié-e-s, de l'impact de la numérisation sur les conditions de travail, phénomène boosté par la pandémie de Covid-19, des réformes envisagées de la taxation des grandes entreprises etc. Il est donc essentiel que la révision des Principes directeurs ne soit pas seulement une révision du fonctionnement mais de contenu.
21		Trade union	Panama	1. Ganar credibilidad junto a la sociedad y sus grupos de interese principales. Para esto, deben comprobarse relevantes y útiles para el alcance de los objetivos máximos de una sociedad en el contexto de la agenda 2030 y la sostenibilidad	2. Ser efectiva en términos de incidir de forma positiva para lograr y garantizar un comportamiento responsable por parte de las empresas multinacionales. O sea, las Directrices tienen que comprobarse útiles	3. Hacer que sus mecanismos de control o de promoción (PNC por ejemplo) puedan contribuir para el alcance del objetivo principal de conducta responsable y sostenibilidad
22	Four Paws International	Civil society organisation	Austria	The OECD Guidelines do not address animal welfare despite clear links between responsible business conduct on animal welfare and impacts to animals, people, and the planet. There is no reference to animal welfare at all. Despite the fact that animal welfare is increasingly acknowledged as an issue relevant to responsible business conduct and a consumer concern. Low animal welfare not only generates significant impacts for animals as sentient beings that experience stress and pain, but also presents serious risks on the human-animal-environment interface. Each year, billions of animals are used in industries including farming, textiles, pharmacy and cosmetics, tourism, and finance. This means the Guidelines do not serve their purpose as a leading comprehensive guide on RBC, do not reflect growing legal protections, international standards, and MNE policies on animals, and thus risk becoming obsolete.	The Guidelines should make more explicit the interconnectedness and links between different issues and chapters. Advancing RBC requires companies to work holistically across several issues, and to understand how they are linked - for instance, animal welfare is intimately tied to public health (seen with COVID-19 and antimicrobial resistance) environmental issues (e.g. climate change and biodiversity loss) and social conditions (poor health and safety, labour abuses). Similarly, farmed animals play an important role in the textiles sector, often associated with poor labour conditions. Yet animals are often excluded from the relevant RBC guidelines despite the volatility of fashion markets exacerbating a number of cruel practices such as farming of mink or live-plucking of waterfowl. Animal Derived Materials also have a heavy chemical and environmental footprint. The Guidelines should make such interlinkages clear so as to avoid MNEs taking a piecemeal or siloed approach to RBC.	The climate emergency is a severe global threat. Livestock farming is responsible for at least 16% of anthropogenic GHG emissions. However, the Guidelines do not mention the term “climate change,” nor clearly call upon MNEs to set and achieve emission targets and actually avoid environmental impacts like deforestation, pollution, and biodiversity loss. Without stronger provisions on climate change, and a recognition of the negative impact of factory farming, the Guidelines risk being sidelined.

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
23		Civil society organisation	Germany	Caste based discrimination affects workers in all sectors and many countries, but it is often invisible to business throughout the supply chain. The Guidelines must identify “caste” as a basis for discrimination that MNEs must avoid and address in their value chains.	Identifying how Dalits (heavily marginalised groups that fall outside of the South Asian caste system) and those discriminated against on the basis of work and descent (DWD) are adversely impacted by business conduct and how those with intersecting identity traits subject to discrimination (e.g. race, caste, age, disability, etc.) may suffer impacts differently.	The Guidelines do not call upon MNEs to undertake specialised due diligence processes to consult marginalised groups, and identify, address, and remedy impacts they - including Dalits and those DBWD – experience.
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	There is always a risk to consider past efforts as sufficient, rather than respond to new societal demands, to environmental crises, to the need to constantly evolve the existing policies, and to the necessity to integrate the Guidelines with additional topics when necessary. Failing to include some important topics such as animal welfare would undermine the Guidelines' purpose as a leading comprehensive guide on RBC. Growing legal protections, international standards, and MNE policies on animal welfare should be reflected in the Guidelines or the document would risk becoming obsolete.	The Guidelines must stay up to date with societal expectations. A constantly increasing number of OECD members have adopted some form of legal recognition of animal sentience. The link between irresponsible MNE conduct on animal welfare and its adverse impacts on animals, humans, and the planet is now widely accepted. Many MNEs are already taking action to address the existence of low animal welfare standards. However, the Guidelines have not yet defined any business standards on animal welfare. This absence decrease the overall effectiveness of the Guidelines.	In order to generate improvements in MNEs' RBC, companies must work taking into account the close connection between various issues and understand how they are linked to each other. The One Health and One Welfare approaches are loud calls to action that should not be ignored. The Guidelines do not mention climate change yet, nor clearly call upon MNEs to set and achieve emission targets to contrast deforestation, pollution, and biodiversity loss. Without stronger provisions on climate change, including a recognition of the negative impact of factory farming, the effectiveness of the Guidelines is undermined.
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland	Caste discrimination affects workers in all sectors and many countries, but it is often invisible to business throughout the supply chain. The Guidelines must identify “caste” as a basis for discrimination that MNEs must avoid and address in their value chains.	Identifying how Dalits (heavily marginalised groups that fall outside of the South Asian caste system) and those discriminated against on the basis of work and descent (DBWD) are adversely impacted by business conduct and how those with intersecting identity traits subject to discrimination (e.g. race, caste, age, disability, etc.) may suffer impacts differently.	The Guidelines do not call upon MNEs to undertake specialised due diligence processes to consult marginalised groups, and identify, address, and remedy impacts they - including Dalits and those DBWD – experience.
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	•The Guidelines must be updated with the interests and expectation of the society. There has been an extensive increase in countries, that recognised animals as a sentient beings and the presence of negative impacts of the irresponsible MNE conduct on animals, people, and the planet. Such realisation and the pressure of public has led many MNEs to take actions to address the gab in animal welfare. However, the Guidelines do not set any business standards on animal welfare. This means the Guidelines do not serve their purpose as a leading comprehensive guide on RBC, do not reflect growing legal protections, international standards, and MNE policies on animals, and thus risk becoming obsolete.	The recent scientific research showed the danger of the climate emergency, which we are currently facing. Extensive livestock farming is responsible for about 15% of anthropogenic GHG emissions. However, the Guidelines lack any mention of the climate change, nor specify any guidelines for nor the MNEs to set and achieve emission targets and actually avoid environmental impacts like deforestation, pollution, and biodiversity loss. If the new guidelines will not change such situation and don't acknowledge the provisions on climate change, and a recognition of the negative impact of factory farming, the Guidelines risk being sidelined.	
27	FNV trade union, the Netherlands	Trade union	Netherlands	For NCP's: have the means and enough, qualitative sufficient staff and members to get the work done	For NCP's: to make its existance and work visible an known	For NCP's: to be able to get the work done without interference on the content, by business or governments
28		Company/business	Netherlands	The Guidelines must stay up to date with societal expectations and developments, and many new initiatives and knowledge have emerged in the past decade, f.e. regarding gender, land rights, E&HR Defenders, animal welfare and climate change. Especially in the light of the current zoonotic pandemic, the recognition by an increasing number of OECD states of animal sentience, increased consumer concern about animal cruelty, and increased attention to animal welfare by MNEs, the Guidelines should set business standards on improving animal welfare. Would the Guidelines not evolve and include language about these evolving themes, they risk becoming out of date.	The overall Guidelines should be harmonized with sector guidelines developed after the last update, in order to allow companies to work holistically across several sectors, and have the same understanding of what RBC entails and what should be expected from value chain partners.	Drivers of human rights and environmental risks which stem from the human-environment-animal interface should be elaborated upon, so that risks occuring downstream in value chains are prevented or mitigated (f.e. more regard to animal welfare will lead to less intensive farming systems with less environmental pollution, healthier food options, and less chances of zoonotic disease developing amongst farmed animals). The health and wellbeing of people, the environment and animals is intrinsically linked, and this should not be ignored in guidance for sustainable development or RBC.
29	Australian Council of Trade Unions	Trade union	Australia	Respect for the NCP system by MNEs is the biggest challenge for the implementation of the Guidelines	Improvement of the NCP Procedures and implementation is a challenge and must be made a priority	A number of chapters should be updated to ensure the continued relevance of the Guidelines - climate and digital just transition principles should be addressed, for example.

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
30	Finnwatch	Civil society organisation	Finland	Mitigating climate change and countering its adverse human rights impacts is broadly acknowledged as the most vital need of our time. MNEs are recognised as responsible for almost a fifth of climate-changing carbon emissions, but the Guidelines do not even mention the term “climate change,” nor call upon MNEs to align their business models with the Paris Agreement 1,5 degree target, set and achieve science-based net-zero emission targets, publicly disclose their emissions and progress towards net-zero, nor demand that MNEs avoid and remedy common pressing environmental impacts including deforestation, pollution, and biodiversity loss.	The General Policies chapter should set a proper tone for the overall document by highlighting the full range of standards and expectations. Several key topics – such as respect for the rights of human rights defenders; the special care needed to identify and address risks to marginalized and disadvantaged groups (including but not limited to women, Indigenous Peoples, Dalits and people of low caste, and children); the role of disclosure (including supply chain disclosure) in helping to facilitate and measure RBC, and; the nexus between paying full and fair taxes and respect for human rights – should all be highlighted.	NCPs play a vital role in ensuring the success of the Guidelines. Unfortunately, the Guidelines’ Procedural Guidance sets so low a threshold for the required basic institutional arrangements, promotional activities, and complaint-handling procedures of NCPs that they vary widely in their effectiveness. Minimum expectations for NCPs should be raised to, for example, ensure NCPs have access to expertise on human rights and technical topics covered in complaints; adequate resourcing to investigate complaints; a practice of undertaking promotional activities annually towards all stakeholder groups, and; strengthened complaint handling procedures (see also Q4).
31		Company/business	Albania			
32		Civil society organisation	Denmark	Caste discrimination affects workers in all sectors and many countries, but it is often invisible to business throughout the supply chain. The Guidelines must identify “caste” as a basis for discrimination that MNEs must avoid and address in their value chains.	Identifying how Dalits (heavily marginalised groups that fall outside of the South Asian caste system) and those discriminated against on the basis of work and descent (DBWD) are adversely impacted by business conduct and how those with intersecting identity traits subject to discrimination (e.g. race, caste, age, disability, etc.) may suffer impacts differently.	The Guidelines do not call upon MNEs to undertake specialised due diligence processes to consult marginalised groups, and identify, address, and remedy impacts they - including Dalits and those DBWD – experience.
33		Civil society organisation	Spain	Funcionamiento de los Puntos Nacionales de Contacto: a) limitar los tiempos del procedimiento; b) restringir la confidencialidad al proceso en si y/o datos que `puedan poner en peligro la seguridad de las personas. De esta manera, la utilización del mecanismo del PNC no tendría consecuencias sobre el accionar de las partes denunciantes, especialmente de las actividades de campaña de las ONG; c) establecer como obligatorio el seguimiento a sus informes y que se hagan públicos.	Incorporación de temas relevantes que no cuentan con una mención específica en las líneas directrices: impactos de género (la experiencia demuestra el impacto diferenciado de género de las actividades empresariales. Sin embargo, las líneas directrices no hacen mención a este aspecto); respeto a la consulta previa libre e informada en toda la cadena de suministro (buena parte de los conflictos entre empresas y comunidades se deriva del no respeto de la consulta previa libre e informada -Convenio 169 de la OIT-, es necesaria su incorporación como un tema de debida diligencia); cambio climático (las Directrices deberían incluir explícitamente la responsabilidad de las empresas de abordar el cambio climático como debida diligencia y exigir a las empresas que divulguen y reduzcan sus emisiones de gases de efecto invernadero de conformidad con el Acuerdo de París)	Incorporar parar la evasión fiscal por parte de las empresas. Las Directrices no se refieren a la evasión fiscal ni la desalientan, provocando que las Directrices no estén alineadas con las propias iniciativas de la OCDE sobre este tema . Las Directrices deberían instar a las empresas a poner fin a cualquier práctica fiscal nociva, incluido el uso de paraísos fiscales y estructuras corporativas artificiales que facilitan la evasión fiscal
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	The Guidelines are failing the purposes mentioned above. The standards they set for multinational enterprises (MNEs) are outdated and incomplete, missing major and pressing SOCIETAL ISSUES AND HUMAN RIGHTS, such as labour rights, land rights, digitalization, tax avoidance, and security for environmental and human rights defenders.	The Guidelines are failing the purposes mentioned above. The standards they set for multinational enterprises (MNEs) are outdated and incomplete, missing urgent ENVIRONMENTAL AND CLIMATE CHANGE related issues, such as: impacts of climate change, environmental degradation, access to and pressure on natural resources.	The expectations the Guidelines set for their implementation via the OECD National Contact Points (NCPs) are completely inadequate, yielding NCPs that are widely divergent in their structures, promotional activities, and complaint-handling procedures - and thus their accountability, impartiality, and effectiveness in facilitating remedy and encouraging good business conduct.
35	Austrian Trade Union Federation	Trade union	Austria	The last decade showed very clearly that the voluntary and non-binding nature of the recommendations as well as the voluntary grievance procedure failed to improve the situation of people affected by activities of MNEs worldwide. Human and workers’ rights violations and environmental degradation are on an unprecedented high. The introduction of mandatory human rights and environmental due diligence legislation is essential. Therefore, we welcome the announcement of the European Union in 2020 to present a legislative proposal and continue to support the work of the open-ended intergovernmental working group for an internationally binding treaty on business and human rights. Therefore a fundamental reform of the OECD Guidelines by creating a binding mechanism for human rights and environmental due diligence as well as an effective grievance and sanctions mechanism when disregarding the MNE Guidelines, is crucial.	Current expectations vis-à-vis MNEs to reduce GHG emissions under the Paris Agreement as well as clear environmental due diligence requirements have to be included in Chapter VI (Environment). Environmental degradation and occupational health and safety are interlinked. It is therefore necessary to incorporate the concept of Just transition in the Guidelines.	The OECD Guidelines incorporate a national grievance and enforcement mechanism via the National Contact Points. This mechanism, providing hope when it was first established, has turned out to be unsuccessful and not fit for purpose. In Austria, the last specific case was filed in 2014. Lengthy consultations, lack of consequences and lack of compensation for affected parties have led to disillusionment and fatigue.

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
36	Lady Lawyer Foundation	Civil society organisation	Italy	The RBC standards for MNEs in Part I of the Guidelines are increasingly out of synch with new challenges in the sphere of business and human rights, new expectations for responsible corporate conduct, and new standardsand guidelines on RBC. Gaps in the standards on critical emerging challenges –such as how to respect human rights in the context of digitalisation – make them incomplete and insufficient as a guide for MNEs. Meanwhile, their outdated text on other areas on which popular expectations for corporate conduct have evolved – such as on fair taxation and non-financial disclosure –render the Guidelines obsolete on such issues. Finally, as other standards are being developed on these business and human rights issues, the Guidelines are losing their relevance. In all, the gaps on standards for MNEs are rendering the Guidelines no longer fit for purpose to guide MNEs in implementing comprehensive and effective responsible business practices regarding all the modern challenges.	The Guidelines should make more explicit the interconnectedness and links between different issues and chapters. Advancing RBC requires companies to work holistically across several issues, and to understand how they are linked - for instance, animal welfare is intimately tied to public health, environmental issues, and social conditions. The Guidelines must stay up to date with societal expectations. More and more OECD states recognise animal sentience and the link between irresponsible MNE conduct on animals and its adverse impacts on animals, people, and the planet. Many MNEs are also already taking action to address low animal welfare. However, the Guidelines do not set any business standards on animal welfare. This means the Guidelines do not serve their purpose as a leading comprehensive guide on RBC, do not reflect growing legal protections, international standards, and MNE policies on animals, and thus risk becoming obsolete.	Another concern of civil society relates to the extensive gaps in the standards provided for MNEs in Part I of the text. Several of the gaps fall in areas where significant developments have been made in international norms, public opinion, and global policy-making over the past ten years - such as marginalised groups; human rights defenders; corruption; animal welfare. However, the Guidelines do not mention the term “climate change,” nor clearly call upon MNEs to set and achieve emission targets and actually avoid environmental impacts like deforestation, pollution, and biodiversity loss. Without stronger provisions on climate change, and a recognition of the negative impact of factory farming, the Guidelines risk being sidelined.
37		International / intergovernmental organisation	Kenya	Patchy effort to integrate international human rights and environmental standards: The 2011 update of the OECD MNE Guidelines was a welcome development given the introduction of a human rights chapter modelled on the UNGPs, and the revision of the environment chapter. However, while the OECD MNE Guidelines have both a human rights and an environment chapter, these are treated as separate issue areas and the Guidelines arguably do not fully integrate an environmental human rights approach. While the Due Diligence Guidance for RBC does include many references to environmental issues in line with the OECD MNE Guidelines, it is notable how much less detail and clarity is provided for environmental issues when compared with labour, for example.Overall, examples of the OECD Guidelines are either not comprehensive enough or silent on a topic that is critical for advancing RBC – the human rights dimension to environmental issues in general, and climate change in particular.	Environment in due diligence: The 2018 OECD Due Diligence for Responsible Business Conduct (RBC) provides practical support to enterprises on the implementation of the OECD MNE Guidelines “by providing plain language explanations of its due diligence recommendations and associated provisions.” It also helps in the implementation of due diligence provisions in other guidance tools including the UNGPs. However, the RBC Guidance does not expressly explain a due diligence procedure as it relates to environmental protection/climate change, rather it provides information as to the characteristics of due diligence. Despite providing useful guidance for businesses on aspects such as stakeholder and rights-holder engagement, the Guidelines fall short of integrating human rights responsibilities for climate change.	
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	Actualizar las directrices a los cambios en los porocesos productivos provocados por las innovaciones tecnológicas	Adecuar las directrices a las necesidades que impone el control de las grandes empresas del capitalismo de plataformas	Incorporar formas mas claras y directar de protección de los derechos de género en las actividades de las grandes empresas
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	We have found that while the Guideline should be a valuable tool to advance RBC, in the ten years since their last revision, the standards have not kept pace with new challenges and expectations for corporate conduct. Of particular concern, the NCP complaint mechanisms have largely failed to facilitate access to remedy for impacted communities.	The General policies chapter of the Guidelines does not set a proper tone for the overall document by highlighting the full range of standards and expectations addressed in the subsequent chapters. For example, several key topics – such as respect for the rights of human rights defenders, the special care needed to identify and address risks to marginalized groups, the role of disclosure in helping facilitate and measure RBC, the nexus between paying full and fair taxes and avoiding corruption and fulfilling other human rights and environmental expectations, and the way in which digitalization can exacerbate corporate impacts – should all be highlighted. The chapter should call for MNEs to prioritize avoidance of adverse human and environmental impacts over profit-making and avoid business models and methods that hinder MNEs from fulfilling their responsibility to respect human rights. The chapter should also more clearly outline the six steps of the RBC due diligence process.	

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40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	En los últimos años el contexto mundial en el que se implementan las Líneas Directrices ha cambiado significativamente. La sociedad basada en datos tiene lugar, donde las tecnologías digitales generan transformaciones que por su escala, alcance y complejidad, no tienen precedentes. Dar cuenta de las tendencias actuales que determinan el entorno de la Conducta Empresarial Responsable (CER) es el mayor desafío que tienen hoy, las Líneas Directrices y su implementación. La idoneidad y pertinencia de las disposiciones contenidas para afrontar los retos - presentes y futuros- de la CER en relación a la digitalización y la innovación tecnológica, se muestran parciales.	La revolución digital y la innovación tecnológica es cada vez más descentralizado y ganan relevancia en los debates acerca de los derechos humanos en general y con respecto a la Conducta Empresarial Responsable en particular. Uno de los principales desafíos para el capítulo sobre derechos humanos pero también de manera transversal a las Líneas Directrices, es el abordaje de los impactos asociados al proceso de digitalización global, el flujo transfronterizo de datos y las tecnologías digitales emergentes, como la inteligencia artificial. La eficacia de las Líneas Directrices está directamente relacionada con el alcance de su implementación en este contexto.	La Agenda 2030 exige el involucramiento del sector privado en las medidas de desarrollo mundiales. La implementación de las normas sobre la Conducta Empresarial Responsable (CER) se considera una parte fundamental para la contribución del sector privado con respecto a los Objetivos de Desarrollo Sostenible (ODS) y la reducción de las desigualdades económicas, sociales y de otros tipos. Sin embargo, promover los esfuerzos para la implementación de la CER y la debida diligencia en materia de derechos humanos en el desarrollo de productos y servicios digitales tanto como en el sector tecnológico, aún continúan siendo uno de los grandes desafíos.
41	Animal Equality	Civil society organisation	United States	The single biggest shortcoming in the guidelines is the lack of standards for animal welfare. The guidelines don't take into account the significant advancements that have been made over the last decade on animal welfare. Many corporations have fallen behind on animal welfare and are still carrying out practices that have been scientifically proven to cause pain and long-lasting frustration to the animals (such as mutilations and intensive confinement). By not addressing animal welfare and by not providing consolidated standards, the OECD guidelines are failing animals and the companies that are improving by allowing irresponsible companies to ignore animal welfare.		
42	National Union of Bank Employees	Trade union	Malaysia	The OECD Guidelines for MMNEs are recommendations addressed by governments to MNEs operating in or from adhering countries. They are non-binding principles to hopefully create responsible business conduct. The Guidelines should strengthen the dispute resolution mechanisms, by providing binding decisions on MNEs.	NCPs should be setup in all countries where OECD MNEs operate, whether adhering governments or otherwise.	Penalties to be imposed on companies for non-compliance of Guidelines.
43	Arisa	Civil society organisation	Netherlands	The Guidelines do not specifically include people of low-caste among those disadvantaged or marginalised people with whom MNEs should take special care during due diligence. The lack of specific mention of "caste discrimination" contributes to the invisibility of this stigmatized issue and group. Caste discrimination affects workers in all sectors and many countries, but it is often invisible to business throughout the supply chain. The Guidelines must identify "caste" as a basis for discrimination that MNEs must avoid and address in their value chains.	While the Guidelines call on MNEs to contribute to abolishing child labour, they do not give meaningful guidance on how child labour may creep unsuspected into MNE supply chains and how MNEs should address this by changing practices that inadvertently cause children to be pulled in to work. The Guidelines also do not emphasize how children as community members may be adversely and differently impacted, even when they are not engaged in child labour. The Guidelines mention children's rights among other rights protected by UN instruments, but do not identify children among vulnerable groups particularly critical to consult through stakeholder engagement.	Despite the different and disproportionate impacts MNEs have on women and LGBTQ+ people, the Guidelines do not use the word "gender" at all and only mention "women" three times. The scant and narrow coverage of women leave out many important considerations MNEs should take into account about how their activities can adversely impact women & LGBTQ+ people
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France	La préservation du bien-être animal figure seulement dans le Guide OCDE-FAO pour des filières agricoles responsables et non dans les Principes directeurs. Cet état des textes est insuffisant pour obliger les entreprises à traiter et prévenir les risques liés à leurs activités et intéressant les animaux d'élevage. Il conviendrait ainsi de revoir les Principes directeurs en s'assurant que les entreprises : (1) contribuent à la préservation du bien-être animal ;	(2) intègrent le bien-être animal dans leurs politiques de publication d'informations et	(3) préviennent, atténuent et remédient aux incidences négatives de leurs activités sur le bien-être animal.
45	Save the Children	Civil society organisation	United Kingdom	The public awareness towards the adverse role of business on human rights has helped the rise of HRDD regulations. The soft law of the Guidelines are increasingly making the transformation into hard law in OECD States (e.g. France, UK, Germany). The OECD Guidelines are the underpinning standard referred to in this HRDD laws, bringing with it the challenge that the Guidelines must remain of the highest standards for all to have the desired effects of preventing and mitigating adverse effects of the business' whole supply and value chain. The OECD Guidelines are normative, but as norms are not aligning, it is time for the Guidelines to take the next step (see opportunities).	Government adherence to the Guidelines is still inconsistently implemented across the Member States, if at all. To continue deepening the knowledge and expanding the awareness is still essential, both for governments but also directly towards businesses.	Accountability is still too inconsequential, and clearly not capturing the vast majority of issues and cases that require a well-functioning accountability mechanism. Not all OECD States have even set up an National Contact Point (NCP) and the interpretation of the NCPs differs widely. This creates gaps in the accountability. Furthermore, the voluntary nature of the NCPs makes them ineffective and limits the ability of the NCPs to address complaints (see question 4).

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	A key challenge is to maintain procedural and outcome compatibility between NCPs and the Guidelines. In other words, NCPs render decisions that are not always compatible with each other or with the Guidelines. In a similar vein, procedures are not always the same either. I gave multiple examples in my article about this topic, freely accessible in Erasmus Law Review (http://www.erasmuslawreview.nl/tijdschrift/ELR/2019/4/ELR-D-19-00033). By improving compatibility forum shopping could be prevented as well as NCPs delivering diverging decisions (cf. POSCO).	Striking a balance between adjudication and conciliation will be essential. Many stakeholders are pushing for more remedy through the NCP system. However, the Guidelines do not guarantee remedy, since the Guidelines are essentially soft law and specific instances are aimed at reaching consensus in a non-adjudicatory manner. Opting for a more judicial procedure is fraught with difficulties, since the NCP system will become similar to court proceedings and will lose its consensual nature. Tilting the balance in favour of more consensus-oriented NCPs may lead to the disengagement of important stakeholders. It is exactly this problem that caused the Guidelines to 'slump into disuse' in the late 80's and 90's (cf. my article in the Journal of the Max Planck Institute for Legal History and Legal Theory: http://rg.mpg.de/en/article_id/1102).	A final challenge is the commitment of governments to provide sufficient resources for NCPs. In 2015, the governments of the G7 committed themselves to 'lead by example' and claimed that their NCPs would be effective. It is disputable whether they succeeded. Be this as it may, more than 40 other NCPs exist and often do not have sufficient funds and/or can be deemed ineffective. Improvements must be made in (high-level) government commitment.
47	Danish Trade Union Confederation	Trade union	Denmark	There is a need to address the challenges rising from the digitalisation of the economy and from the GIG economy. The definition of a multinational enterprise is changing. The digitalisation of companies and of trade is creating challenges when it comes to workers rights. The Global deal initiative from 2016 and the ILO MNE declaration from 2017 should be incorporated into the guidelines. The guidelines should support an increase in the freedom of association and collective bargaining.	The NCP system needs to be improved and streamlined across countries. The determination role of the NCPs should be strengthened. The guidance on NCP structures should be strengthened.	The tax chapter (XI) should be adapted to the contemporary corporate environment
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	Most SMEs feel deprived of the opportunity to implement RBC standards, since MNE Guidelines are often considered as standards only for multinational companies with transnational supply chains.	Companies consider implementation of MNE Guidelines as costly and burdensome in contrast to simple corporate reporting and risk-management. Companies need to see how RBC standards correlate to their ESG performance by value.	In those countries where OECD MNE Guidelines are not adopted at the legislative or regulatory level, companies prefer other business standards. This is because the brand of MNE Guidelines is little developed in the private sector comparing to ESG standards (developed by private sector).
49	World Benchmarking Alliance	Civil society organisation	Netherlands	Continuously evolving societal expectations of companies – The guidelines have focused on specific topics to be included in company processes, but the past years have proven that societal expectations shift quickly. Hence, rather than going for a review each decade, the guidelines need to be revised more frequently. What could help is to separate the topics from the guidelines themselves, to ensure they can be updated when expectations shift.	Uptake is another challenge. Adhering countries are in the minority and do not include the key countries, including China and Russia, thereby undermining the level playing field.	Accountability for implementation of the Guidelines is organized through the National Contact Points, which means that accountability comes only from claims of people and communities that have been negatively impacted by company actions. However, accountability is a public good that needs to be provided if we are to achieve global goals, regardless of its connection to remediation. We believe that governments, regional and global institutions should step in to provide such accountability, next to adequate remediation mechanisms. The step towards mandatory due diligence, as several governments have already adopted and many are considering, is essential in this regard.
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic	limited flexibility of governments	access to expertise	diversity of views
51		Civil society organisation	Netherlands	Companies' purchasing practices and business models are at the root of many human rights/labour rights impacts (insufficient wage levels, unwarranted overtime, mass dismissals), but the Guidelines are not explicit enough on this issue. Our experience shows that improved purchasing practices such as long-term relationships with suppliers, sufficient lead times, offering realistic prices, adequate payment terms, not canceling orders last minute will address common violations and have a positive impact on workers rights.	The concept of "responsible disengagement" should be expanded to cover cases where disengagement is the result of a business decision or specific purchasing practices carried out by the company. Companies should be expected for instance to notify trade unions/workers of their intentions to stop a work relationship; undertake due diligence before leaving and mitigate/remedy any negative impact, including ensuring workers receive what they're legally owed (e.g. severance pay).	The requirements in the Guidelines' Disclosure chapter should be improved. Now, it sets standards not much stronger than the minimum legal requirements on financial reporting, and inadequately synchronizing with the Guidelines' own due diligence communication expectations added in 2011. While traceability, supply chain mapping and transparency are necessary for responsible business conduct and facilitates access to remedies and justice. These additional disclosure requirements should be added. At a minimum, companies should be expected to individually disclose the names, locations, workforce number, type of products made and parent company of their suppliers (which should be available in a searchable format).
52	Norges Bank Investment Management	Other	Norway	Lack of relevant and quality data to measure company performance on responsible business conduct.	Ensuring that the Guidelines remain relevant in light of new developments – for instance on implementation across complex business structures and value chains	Ensuring alignment with global and national standards, as well as regulation on responsible business conduct. For instance, ensuring that the alignment of the OECD Guidelines and the UNGP is maintained going forward.

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway	Knowledge of the OECD Guidelines in general is low. In Norway only three out of ten leaders of businesses with international operations have heard of them and even fewer have they incorporated in the ethical guidelines. The businesses needs both knowledge about the guidelines and the due dilligence process. The guides are useful but at the same time written in a quite lengthy and bureaucratic manner. Smaller MNEs need practical guidance also in complex matters.	An obstacle in the implementation of the business and human rights agenda is a lack of government leadership in addressing governance gaps. A fundamental issue is that host Governments are not fulfilling their duty to protect human rights. A focus going forward must be to strengthen accountability of governments. The root causes of human rights challenges, such as poverty, weak governance & corruption, have not so far received the necessary attention in strategies to move the agenda forward. Too often business is regarded as the easiest way to fix problems whose causes are far beyond what individual companies can resolve. This may cause challenges for the MNEs.	
54		Trade union	Spain	Un desafío importante es mantener el interés y la importancia de las Directrices ante las empresas y otras partes interesadas en un momento en el que surgen otros mecanismos relacionados con la conducta empresarial responsable: leyes sobre debida diligencia, etc.	Avanzar en un cumplimiento de las directrices más vinculante, con mejores métodos de evaluación y seguimiento y con consecuencias más importantes para las empresas que incumplen; en resumen, avanzar hacia una mayor obligatoriedad.	
55	Force Ouvrière	Trade union	France	La nature non contraignante du texte. Il est nécessaire qu'un traité contraignant sur ce sujet soit mis en place, accompagné d'un mécanisme de responsabilité avec renversement de la charge de la preuve. Par ailleurs, le développement de législations nationales et supra nationale sur le devoir de vigilance devraient être encouragées, pour permettre une meilleure application de ces principes directeurs.	Améliorer la régulation des entreprises multinationales et de leurs chaînes d'approvisionnement. Les principes directeurs de l'OCDE sont anciens et ont certainement permis des améliorations. Il n'en demeure pas moins que de nombreuses violations des droits de l'Homme, de la santé et la sécurité et de l'environnement, sont toujours commises. Il faut une meilleure cohérence à l'échelle internationale entre les différents instruments assurant la liberté des échanges économiques (accords de libre échange / accords d'investissements, etc) et les instruments assurant la protection des droits de l'Homme et des droits des travailleurs.	Garantir les droits à la négociation collective et la liberté syndicale tout au long des chaînes d'approvisionnement. Ces droits sont souvent les premiers à être bafoués, alors que lorsqu'ils sont respectés, ils permettent une amélioration conséquente des conditions de travail. Les OS devraient être impliquées à tous les niveaux, et notamment au niveau de l'entreprise multinationale afin de reconstituer la communauté de travailleurs.
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany	1. Challenge is the implementation and enforcement of the Guidelines through the NCP procedure. The Guidelines' Procedural Guidance sets a dissatisfactory low standard for basic institutional arrangements and complaint-handling procedures. While on paper foreseen as a grievance mechanism, which should provide remedy and assess company behavior against the Guidelines, it is in practice not very predictable and implemented too differently among the NCPs. Remedy is rarely provided as an outcome of specific instances. Affected people, NGOs and trade unions might lose faith in this procedure therefore it must be harmonized and strengthened in particular in its implementation in each signatory state.	2. Challenge is some shortcomings in the text of the Guidelines. By not addressing certain important aspects of the corporate human rights and environmental responsibility agenda, the Guidelines are not aligned with key challenges e.g. in particular climate change, protection of environment, recognition of land and indigenous peoples rights, digital rights. Also, the standard does not take sufficiently into account specific company characteristics such as market concentration or tax avoidance. In addition, the Guidelines fail to cover all forms of corruption (Chapter VII). They should also incorporate both bribery and corruption as a crosscutting issue. Very often there is strong correlation between high levels of corruption and widespread human rights abuses and risk of environmental degradation.	
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	The Guidelines do not even mention the term "climate change" yet mitigating climate change is the biggest challenge of our time. The Guidelines should clearly demand MNEs to align their business model with the Paris agreement 1,5-degree target and achieve science-based net-zero emission targets. The Guidelines should also stress that MNEs must avoid and remedy other environmental impacts including deforestation, pollution, and biodiversity loss.	The General Policies chapter should highlight topics such as the rights of human rights defenders; the special care needed to identify and address risks to marginalized and disadvantaged groups (including but not limited to women, children, indigenous people, Dalits and people of low caste) and the nexus between paying full and fair taxes and respect for human rights.	National Contact Points play a vital role in ensuring the success of the Guidelines, yet they vary widely in their effectiveness due to low a threshold for the required basic institutional arrangements, promotional activities, and complaint-handling procedures. Minimum expectations for NCPs should be raised to ensure NCPs have access to expertise on human rights and technical topics covered in complaints; adequate resourcing to investigate complaints and strengthened complaint handling procedures.
58	Enel Group	Company/business	Italy	The OECD Guidelines offer a coherent framework on responsible business conduct. Their implementation procedures include NCPs in all adhering countries, a mediation mechanism for addressing complaints involving alleged breaches of the OECD Guidelines by multinational enterprises (MNEs), in the words of the Guidelines called specific instances. In the perspective of an improved and more efficient system, It needs to reconsider how best to assist NCPs in their tasks.	To enforce the implementation of the Guidelines at a global level, It needs to strenghten the relationships and cooperation with non-adhering countries, in particular in emerging markets, and with international partners.	Defining, together with all the relevant stakeholders and main public standards (e.g. UN Working Group on Human Rights and Business, ILO), a global standard of expected conduct in the form of soft law, so that a level playing field in terms of hard law may be adopted

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
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59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	Implementation of the OECD Guidelines While the OECD Guidelines provide for Implementation Procedures, implementation of the Guidelines by MNEs remains piecemeal. Moreover, while NCPs have a key role to play in supporting access to remedy for those negatively affected by business activities alongside other remedial mechanisms in particular in cross-border cases, the ability of NCPs to effectively address grievances and provide remedy differs widely. Institutional set-up and capacity of NCPs vary greatly and so do their interpretation of the Guidelines including in matters relating to human rights. Criteria need to be established to ensure a higher level of consistency.	Clarifying the responsibilities of the state as an economic actor The Guidelines are government-backed recommendations to MNEs. While some adhering states have engaged into dialogue around RBC policy-making, including national action plans, there is no streamlined peer review mechanism amongst adhering states beyond NCP review. In addition, states play an important role in economy but it is unclear how the Guidelines apply to state entities, and NCPs have varied interpretations. Revised Guidelines should clarify they extend to states' own economic activities, beyond state owned enterprises only, in line with Principle 5 and 6 of the UNGPs.	Addressing critical issues: digitalisation/climate change The OECD Investment Committee has identified the need to address challenges linked to digitalisation, but the Guidelines do not mention this issue explicitly. This leaves MNEs and NCPs without guidance on the human rights impacts in the digital sphere. Further, to remain relevant to the key sustainability challenges, the Paris Agreement and the 2030 Agenda for Sustainable Development, the Guidelines should clarify the expectations on MNEs with regard to climate change, as one of the main threats to the enjoyment of human rights.
60	Sinergia Animal	Civil society organisation	Austria	The lack of guidelines about animal welfare is a serious gap in both the RBC standards for multinational enterprises (MNEs) and implementation expectations for NCPs are preventing the Guidelines from fulfilling their purposes. Even with growing awareness about the importance of better animal welfare, the Guidelines do not provide standards on animal welfare at all, failing to reflect growing legal protections, international standards, and MNE policies on animals, whose well-being is widely understood as tied to public health and environmental protection.		
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland	We fear that the Guidelines will become a symbolic statement of intent rather than a mechanism through which to achieve remedy and drive change if they are not significantly improved. I.g. misclassification and violation of the rights of the workers in the digital economy should be included in the Guidelines. This is a growing problem globally and must be addressed urgently. Another big issue is a need for a better implementation of the Guidelines through a strengthened NPC process : there must be consequences if the company ignores the NCP's findings and recommendations.		
62	Clean Clothes Campaign	Civil society organisation	Netherlands	Companies' purchasing practices and business models are at the root of many human rights/labour rights impacts but the Guidelines are silent on this issue. Our experience shows that improved purchasing practices such as long-term relationships with suppliers, sufficient lead times, offering realistic prices, adequate payment terms, not canceling orders last minute will address common violations (insufficient wage levels, unwarranted overtime, mass dismissals) and have a positive impact on workers rights.	The concept of "responsible disengagement" should be expanded to cover cases where disengagements is the result of a business decision or specific purchasing practices carried out by the company. Companies should be expected for instance to notify trade unions/workers of their intentions to stop a work relationship; undertake due diligence before leaving and mitigate/remedy any negative impact, including ensuring workers receive what they're legally owed (e.g. severance pay).	The Guidelines' Disclosure chapter is outdated, setting standards not much stronger than the minimum legal requirements on financial reporting, and inadequately synchronizing with the Guidelines' own due diligence communication expectations added in 2011. Traceability, supply chain mapping and transparency are necessary for responsible business conduct and facilitates access to remedies and justice. Disclosure requirements should be improved. At a minimum, companies should be expected to disclose the names, locations, workforce number, type of products made and parent company of their suppliers, in a searchable format.
63	Front Line Defenders	Civil society organisation	Ireland	Current the Guidelines do not sufficiently address identifying, mitigating and remedying risks to human rights defenders		

Q2 - In your view, what are the three main challenges of the OECD Guidelines for Multinational Enterprises and their implementation in advancing Responsible Business Conduct since 2011?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
64	SOLIDARIDAD EU	Civil society organisation	Netherlands	The main challenge of the OECD MNE Guidelines remains bridging the gap between string commitments from multinationals to actual practices on the ground. The next generation of RBC guidelines needs to move beyond a risk aversive approach only, towards a “do-good” principle that calls for engagement and real support from MNEs to suppliers throughout global supply chains. At the moment the OECD guidelines lack a framework for action in this regard and mechanisms to potentially measure and account for positive outcomes for stakeholders on the ground.	Limited attention goes to the need to address the underlying causes that are impeding companies to achieve the standards of good practice included in the Guidelines. What have the OECD MNE Guidelines delivered for those traditionally marginalized actors in global supply chains after these 10 years? Have their incomes and livelihoods improved? Dire poverty is prevalent among workers and farmers in the Global South. The Guidelines recognize the role that companies have in advancing Sustainable Development, however, themes such as living income, value distribution in supply chains, predatory purchasing practices that are closely connected to the realization of SDG 1 are not in the scope of the guidelines or are left exclusively for the sectoral guidance.	Despite being backed up by Governments, the OECD MNE Guidelines are a voluntary instrument and as such their implementation is still contingent on the goodwill of companies. There are several benchmarks that have assessed the low level of implementation of responsible business conduct in various sectors. This demonstrates that to advance on responsible business practice the next challenge remains to seek complementarity through other supply-side and accompanying measures developed in close cooperation between OECD and non-OECD countries.
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	1. Difusión. Es importante que las Directrices OCDE sean conocidas por las partes interesadas y los Estados. A pesar de que han pasado casi 50 años desde su adopción y 10 desde la última revisión, falta mayor difusión para su conocimiento y trabajo dedicado para su implementación, así como poner información a disposición en distintos idiomas. Se podría pensar en cambiar el título del instrumento o de los PNCs. Ello podría ayudar, pero no es suficiente en sí mismo.	2. Implementación de mecanismos alternativos de solución de diferencias. Se requiere mayor compromiso de las partes con los sistemas alternativos de solución de diferencias y la implementación del tercer pilar de los Principios Rectores de Empresas y DDHH. El comportamiento no se decreta, y por lo tanto es importante promover herramientas de negociación colaborativa y comprometer con más fuerza a las partes interesadas en su implementación efectiva y no sólo declarativa.	3. Coherencia. Ante la proliferación de estándares y lineamientos, es fundamental que haya una mayor interrelación entre los distintos estándares internacionales y certificaciones, de forma de facilitar su adopción y seguimiento por parte de las empresas. No significa que los textos deban ser idénticos ni requieran ser reformados necesariamente, pero sí un mayor trabajo colaborativo entre los organismos internacionales, organizaciones privadas y países, como el que se está haciendo al alero del Proyecto de Conducta Empresarial Responsable en Latinoamérica y el Caribe.
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	Revisar y evaluar la conveniencia de incluir el "Llamado a la acción global para una recuperación centrada en el ser humano de la crisis de Covid-19 que sea inclusiva, sostenible y resiliente" adoptado durante la última Conferencia Internacional de Trabajo en 2021.	Incorporar en la hoja de ruta para la recuperación antes y después de la crisis temas como trabajo en plataformas digitales y "gig economy", trabajadores migrantes, trabajo doméstico, salud y seguridad ocupacional e informalidad, entre otros.	
67		International / intergovernmental organisation	Italy	Understanding how SMEs, particularly those in producer countries, can address the 5 step framework for risk-based due diligence	Better linking and promoting the thematic guidance frameworks (ex. OECD-FAO Guidance) as part of the larger OECD Guidelines	Addressing how the OECD Guidelines – and the sector Guidance tools – can better match to contexts and development challengs in non-OECD, middle income and developing countries often where business risks are most pronounced
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	Lack of awareness about their existence among many stakeholders, including those in OECD countries.	Lack of coordination between the RBC work and other related initiatives to promote human rights, environmental protection, fair taxation etc.	
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	Updating the OECD Guidelines to cover climate change, digitalisation, the protection of human rights defenders, and other important issues in Business and Human Rights that the Guidelines don't currently cover.	To ensure NCPs function in a more meaningful way. Some of those NCPs that have been set up seem to have not yet have reached the capacity of handling complaints in practice. Moreover, the Guidelines themselves fail to ensure consistent practice, do not require NCPs to use all the tools at their disposal (including whether and how to conduct investigations), and otherwise fail to ensure equitable and consistent access to remedy across different jurisdictions.	The Guidelines do not specifically cover land rights and the issue of free, prior and informed consent, which are particularly important considering the number of complaints submitted by indigenous groups

Q3. How relevant are the following topics for implementing responsible businesses conduct globally? [Please rate on a scale from 1 to 10, where 1 = lowest relevance and 10 = highest relevance]

#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
1		International / intergovernmental organisation	Afghanistan	10	10	8	10	6
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	10	10	10	10	10
3	Confédération démocratique du travail	Trade union	Morocco	10	5	8	4	5
4		Civil society organisation	Netherlands	8	10	7	7	7
5	Grant Thornton	Company/business	Israel	9	7	5	9	
6		Company/business	Ireland	10	10	10		10
7	World Animal Protection	Civil society organisation	United Kingdom	9	9	8	9	7
8		Company/business	Germany	9	10	9	10	10
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine	10	10	8	8	8
10	Modint	Industry organisation/ chamber of commerce	Netherlands		8	8	8	7
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	10	10	10	10	10
12	Ethisch Bedrijf	Company/business	Netherlands	8	9	7	9	6
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden					
14	Eurogroup for Animals	Civil society organisation	Belgium					
15	EQUALIA NGO	Civil society organisation	Spain					
16		Academic, or research institution	Sweden	8	10	10		10
17	CSC	Trade union	Belgium	9	10	7	9	10
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	10	10	10	10	10
19		Civil society organisation	United States	10	10	8	10	10
20	Travail.Suisse	Trade union	Switzerland	8	10	10	10	8
21		Trade union	Panama	8	9	10	8	10
22	Four Paws International	Civil society organisation	Austria	9	9	8	10	7
23		Civil society organisation	Germany	2	10	6	7	5
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	9	10	8	10	7
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland	2	10	6	7	5
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	9	9	8	10	7
27	FNV trade union, the Netherlands	Trade union	Netherlands	9	9	10	6	
28		Company/business	Netherlands	8	9	7	10	6
29	Australian Council of Trade Unions	Trade union	Australia	9	9	10	9	9
30	Finnwatch	Civil society organisation	Finland	10	10	10	10	10
31		Company/business	Albania					
32		Civil society organisation	Denmark	6	10	6	7	5
33		Civil society organisation	Spain	10	10	8	10	10
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	10	10	10	10	10
35	Austrian Trade Union Federation	Trade union	Austria	10	10	10	10	10
36	Lady Lawyer Foundation	Civil society organisation	Italy	9	10	9	9	10
37		International / intergovernmental organisation	Kenya	4	3	5	1	6

Q3. How relevant are the following topics for implementing responsible businesses conduct globally? [Please rate on a scale from 1 to 10, where 1 = lowest relevance and 10 = highest relevance]

#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
1		International / intergovernmental organisation	Afghanistan	7	8	8		
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	10	5	10	10	10
3	Confédération démocratique du travail	Trade union	Morocco	9	5	6	2	7
4		Civil society organisation	Netherlands	7	6	7	8	8
5	Grant Thornton	Company/business	Israel	7				
6		Company/business	Ireland	7	8	10	10	10
7	World Animal Protection	Civil society organisation	United Kingdom	8	7	7	8	7
8		Company/business	Germany	9	9	9	9	10
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine	5	6	9	8	10
10	Modint	Industry organisation/ chamber of commerce	Netherlands	7	7	8	8	8
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	10	9	9	10	10
12	Ethisch Bedrijf	Company/business	Netherlands	7	7	7	8	7
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden	8				
14	Eurogroup for Animals	Civil society organisation	Belgium	10				
15	EQUALIA NGO	Civil society organisation	Spain	10				
16		Academic, or research institution	Sweden	10	10	10	10	5
17	CSC	Trade union	Belgium	10	10	6	10	8
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	10	10	10	10	10
19		Civil society organisation	United States	8	7	5	9	10
20	Travail.Suisse	Trade union	Switzerland	8	8	7	10	8
21		Trade union	Panama	8	7	7	10	7
22	Four Paws International	Civil society organisation	Austria	9	6	7	9	7
23		Civil society organisation	Germany				1	4
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	8	7	7	8	7
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland				1	4
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	8	9	7	7	7
27	FNV trade union, the Netherlands	Trade union	Netherlands	7	7	6	8	9
28		Company/business	Netherlands	6	7	5	8	6
29	Australian Council of Trade Unions	Trade union	Australia	9	9	9	9	10
30	Finnwatch	Civil society organisation	Finland				10	10
31		Company/business	Albania					
32		Civil society organisation	Denmark				1	4
33		Civil society organisation	Spain	7	7	7	10	10
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	10	10		10	10
35	Austrian Trade Union Federation	Trade union	Austria	10	8	10	10	10
36	Lady Lawyer Foundation	Civil society organisation	Italy	8	8	8	9	9
37		International / intergovernmental organisation	Kenya	8	10			

Q3. How relevant are the following topics for implementing responsible businesses conduct globally? [Please rate on a scale from 1 to 10, where 1 = lowest relevance and 10 = highest relevance]

#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
1		International / intergovernmental organisation	Afghanistan			10		2	
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	10	5	10	10	10	10
3	Confédération démocratique du travail	Trade union	Morocco	8	6	3	8	4	
4		Civil society organisation	Netherlands	7	8	8	10	7	
5	Grant Thornton	Company/business	Israel				6	3	8
6		Company/business	Ireland	10	7	10	10	7	
7	World Animal Protection	Civil society organisation	United Kingdom	7	5	9	7	10	
8		Company/business	Germany	10	9	10	10	8	
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine	10	9	9	6	7	
10	Modint	Industry organisation/ chamber of commerce	Netherlands	8	8	8	8	8	
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	10	10	10	10	10	
12	Ethisch Bedrijf	Company/business	Netherlands	7	6	9	7	10	
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden			10		10	
14	Eurogroup for Animals	Civil society organisation	Belgium					10	
15	EQUALIA NGO	Civil society organisation	Spain					10	
16		Academic, or research institution	Sweden	7	7	10	10	3	
17	CSC	Trade union	Belgium	10	7	9	8	10	
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	10	10	10	10	10	10
19		Civil society organisation	United States	8	7	9			
20	Travail.Suisse	Trade union	Switzerland	9	10	10	10	8	10
21		Trade union	Panama	8	7	8	9	6	
22	Four Paws International	Civil society organisation	Austria	8	5	10	9	10	
23		Civil society organisation	Germany		3	8	9		
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	7	5	9	8	10	
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland	3		8	9		
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	7	5	10	9	10	
27	FNV trade union, the Netherlands	Trade union	Netherlands	8	7	7	7	7	
28		Company/business	Netherlands	9	4	9	7	9	
29	Australian Council of Trade Unions	Trade union	Australia	9	9	9	9	9	
30	Finnwatch	Civil society organisation	Finland	10	10	10	10		10
31		Company/business	Albania						
32		Civil society organisation	Denmark	3		8	9		
33		Civil society organisation	Spain	10	6	10	10	10	
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	10	10	10	10	10	10
35	Austrian Trade Union Federation	Trade union	Austria	10					
36	Lady Lawyer Foundation	Civil society organisation	Italy	9	8	9	9	9	
37		International / intergovernmental organisation	Kenya		7	2	9		

Q3. How relevant are the following topics for implementing responsible businesses conduct globally? [Please rate on a scale from 1 to 10, where 1 = lowest relevance and 10 = highest relevance]

#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	10	10	10	10	9
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	10	10	10	10	10
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	9	10	8	8	9
41	Animal Equality	Civil society organisation	United States				10	
42	National Union of Bank Employees	Trade union	Malaysia	10	10	10	10	10
43	Arisa	Civil society organisation	Netherlands	10	10	10	10	8
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France	10				
45	Save the Children	Civil society organisation	United Kingdom	10	10	10	10	10
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	8	8	8	9	7
47	Danish Trade Union Confederation	Trade union	Denmark	10	10	10	10	10
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	10	9	10	10	9
49	World Benchmarking Alliance	Civil society organisation	Netherlands					
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic					
51		Civil society organisation	Netherlands	10	10	10		
52	Norges Bank Investment Management	Other	Norway					
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway					
54		Trade union	Spain	9	10	10	10	10
55	Force Ouvrière	Trade union	France	10	10	10	10	10
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany					
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	10	10	10	10	10
58	Enel Group	Company/business	Italy	8	10	10	10	10
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	10	10	10	10	10
60	Sinergia Animal	Civil society organisation	Austria		10			
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland					
62	Clean Clothes Campaign	Civil society organisation	Netherlands	10	10	10		
63	Front Line Defenders	Civil society organisation	Ireland		10			
64	SOLIDARIDAD EU	Civil society organisation	Netherlands	8	10	10	10	
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	10	10	10	10	10
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	10	10	10	10	10
67		International / intergovernmental organisation	Italy	9	9	9	9	6
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	10	10	8	10	10
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	7	10	10	10	6

Q3. How relevant are the following topics for implementing responsible businesses conduct globally? [Please rate on a scale from 1 to 10, where 1 = lowest relevance and 10 = highest relevance]

#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	10	10	8	10	8
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	9	10	9	9	8
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	10	10	8	8	10
41	Animal Equality	Civil society organisation	United States	10				
42	National Union of Bank Employees	Trade union	Malaysia	10	10	10	10	10
43	Arisa	Civil society organisation	Netherlands				10	10
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France	10				8
45	Save the Children	Civil society organisation	United Kingdom	10			10	8
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	5	7	7	8	9
47	Danish Trade Union Confederation	Trade union	Denmark	8	8	8	10	10
48	Russia-OECD Center RANEP	Academic, or research institution	Russia	8	10	8	9	10
49	World Benchmarking Alliance	Civil society organisation	Netherlands					
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic				7	
51		Civil society organisation	Netherlands					
52	Norges Bank Investment Management	Other	Norway					
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway					
54		Trade union	Spain	7	7	7	10	10
55	Force Ouvrière	Trade union	France	10	10	10	10	10
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany					
57	Finnish Development NGOs Fingo	Civil society organisation	Finland				10	10
58	Enel Group	Company/business	Italy	10	10	9	9	9
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	10	6	7		10
60	Sinergia Animal	Civil society organisation	Austria	10				
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland					
62	Clean Clothes Campaign	Civil society organisation	Netherlands					10
63	Front Line Defenders	Civil society organisation	Ireland					
64	SOLIDARIDAD EU	Civil society organisation	Netherlands					8
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	10	10	10	10	8
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	10	10	10	10	10
67		International / intergovernmental organisation	Italy	8	9	7	7	10
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	6	6	9	10	8
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	8	8	9	10	8

Q3. How relevant are the following topics for implementing responsible businesses conduct globally? [Please rate on a scale from 1 to 10, where 1 = lowest relevance and 10 = highest relevance]

#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	10	10	10	10	10	
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	9	10	10	10	8	9
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	9	10	8	10	8	
41	Animal Equality	Civil society organisation	United States					10	
42	National Union of Bank Employees	Trade union	Malaysia	10	7	10	10	10	
43	Arisa	Civil society organisation	Netherlands	10		10	10	7	
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France					10	
45	Save the Children	Civil society organisation	United Kingdom	10	10	10	10	7	10
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	8	8	8	7	6	
47	Danish Trade Union Confederation	Trade union	Denmark	10	8	10	10	8	
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	8	8	10	9	9	10
49	World Benchmarking Alliance	Civil society organisation	Netherlands						10
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic						
51		Civil society organisation	Netherlands	10			10		
52	Norges Bank Investment Management	Other	Norway						
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway						
54		Trade union	Spain	7	10	10	8	7	
55	Force Ouvrière	Trade union	France	7	10	10	10	5	
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany						
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	10	10	10			10
58	Enel Group	Company/business	Italy	10	10	10	10	7	
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	10	10	10	10		10
60	Sinergia Animal	Civil society organisation	Austria			10		10	
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland						
62	Clean Clothes Campaign	Civil society organisation	Netherlands	9			10		
63	Front Line Defenders	Civil society organisation	Ireland						
64	SOLIDARIDAD EU	Civil society organisation	Netherlands			10	10	8	
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	10	9	9	9	8	10
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	10	10	10	10	10	
67		International / intergovernmental organisation	Italy	9	9	9	9	9	10
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	10	6	10	10	9	
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	10	10	10	10	8	

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil					
4		Civil society organisation	Netherlands					
5	Grant Thornton	Company/business	Israel	disclosing in a formal standard i/e GRI SASB				
6		Company/business	Ireland	Disclosure and transparency are paramount, however those who disclose sensitive issues as a result of thorough due diligence should not be criticised. Such criticism forces due diligence activity back into the darkness and discourages others.	No comment needed	No comment needed	With the increasing convergence of E and S issues, bot environment and human rights need to be considered.	This is key not only to responsible business, but also to rigorous due diligence
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	The Disclosure chapter is seriously outdated, strong provisions on sustainability reporting have to be established. The linkage with the Guidelines Due diligence expectations is unclear and needs improvement.	The chapters on Human Rights (IV) and Employment and Industrial Relations (V) need better interlinkage, as they tend to overlap (e.g. child and forced labour). Clear and strong obligations for MNEs for both of those chapters should be added.	Chapter V represents the most relevant stakeholder relationship of the Guidelines and should therefore be situated more prominently to promote the other Guidelines. The existing text doesn't address the central topic for workers worldwide: The need for a living wage. Furthermore, the focus of Chapter V is too narrowly: Due diligence throughout the whole value chain should be emphasized.	The OECD Guidelines do not set adequate expectations for MNEs on avoiding harmful impacts to the environment. Hence, the OECD Guidelines should identify main types of harmful environmental impacts such as deforestation, pollution of water, land and air, harmful use of pesticides, overuse of water, impacts from fossil fuel extraction etc. Environmental degradation and occupational health and safety issues go hand in hand. The Guidelines should thus better stress the nexus between Chapter IV, V and VI.	Corruption is a cross-cutting issue. It is therefore essential to choose a broad approach rather than focusing only on bribery and extortion like Chapter VII does. Corruption is deeply interlinked with other chapters such as Disclosure (who is the ultimate beneficial owner of a company) and Taxation as well as Human rights (protection of whistle-blowers, due diligence measures). Corruption is a key factor in a range of harmful company activities and should be identified as such.
12	Ethisch Bedrijf	Company/business	Netherlands					
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden					

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil					
4		Civil society organisation	Netherlands			EU competition law and wages specifically interesting		
5	Grant Thornton	Company/business	Israel					
6		Company/business	Ireland	This is interesting. RBC does not necessarily have to chime with consumers. Business should do it anyway.	Especially relevant in the climate and E space. But also for emerging due diligence and tracability tech.	Important not only to drive advances in RBC, but also to consider where competition law inhibits RBC and due diligence.	Absolutely important to consider that appropriate taxes are being paid, but also to note how the proceeds are being used....	Understood the need to begin with the biggest, but even in small companies RBC issues can exist. Maybe a "lite" version is needed, but needs to cover all.
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	See comment on Disclosure.	Chapter IX on Science and Technology should mention the just transition principles and clarify situations, in which incumbent workers are displaced.	/	Every year, 1.38 trillion US-Dollars are shifted to tax havens to avoid tax payments. Money that is urgently needed in the countries, they are shifted from. Tax avoidance needs to be adressed in the OECD Guidelines and discouraged. Appropriate disclosure obligations in order to identify and prevent tax avoidance should be included in Chapter II.	Independent of their size, companies have actual and potential adverse impacts on people and our planet. Therefore, all companies have to be addressed by the OECD Guidelines. Due diligence obligations have to be proportionate and appropriate to their size as well as the nature and context of the operations and the severity of the risks of adverse human rights and environmental impacts.
12	Ethisch Bedrijf	Company/business	Netherlands					
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden	It is important that consumer health be better addressed under responsible business conduct. Animal welfare and consumer health interact as follows. Low animal welfare and subsequent overuse of antibiotics is driving up antimicrobial resistance, which is projected to kill 10 million people annually by 2050 unless action is taken to address it. In addition, high-density animal keeping and increased interaction between animals and humans in productions increases the risk of zoonoses (e.g. COVID-19, SARS, Ebola, avian flu), with severe impacts on human health. Preventing the spillover of pathogens to humans costs substantially less than responding to these pathogens once they emerge.				

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil						See our suggestions
4		Civil society organisation	Netherlands						
5	Grant Thornton	Company/business	Israel						ETHICS
6		Company/business	Ireland	This is where it all begins.	Digitalisation is an enabler, but not a pre-requisite.	Hugely important and only growing in urgency.	Particularly relevant in the garment sector		
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	The wording of Chapter II should be modified in order to include sustainable corporate governance. MNEs often tend to focus on financial aspects only. Disclosure of non-financial, better sustainable issues, broaden this view	Digital technologies fundamentally changed the way we work over the past years. Digital technologies may have positive impacts on HR, but also facilitate violations of those rights. The OECD Guidelines need to acknowledge the increasing digitalisation of the global economy and set standards for businesses on identifying and avoiding adverse human rights and environmental impacts linked to digitalisation.	Over the past decade, climate change has become the main challenge worldwide that threatens the survival of mankind as a whole. MNEs are responsible for almost a fifth of GHG emissions. It is therefore absolutely essential to set clear and adequate expectations for MNEs on avoiding harmful impacts to the environment and contribution to climate change. International agreements such as the Paris agreement should be explicitly mentioned in the text.	Marginalised and disadvantaged groups such as women, LGBTQ+ people, indigenous people et cetera are more vulnerable and are disproportionately impacted by business activities. The OECD Guidelines lack of clear standards on addressing impacts on those groups.	Animal welfare should be addressed in the Guidelines, given the links between RBC on animal welfare and impacts to animals, people and the planet.	
12	Ethisch Bedrijf	Company/business	Netherlands					This topic is seriously overlooked. It should be boosted.	
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden					The reasons to include animal welfare in the OECD guidelines are twofold. First, animal welfare is strongly linked to several challenges the planet is facing, such as the spread of zoonoses, antimicrobial resistance and the climate and biodiversity crises. In general, production systems with the potential to provide higher animal welfare conditions are more likely to have a minor impact on the environment, the climate and livelihoods. Second, it would reflect the practices of many companies that have already started to cover animal welfare in their voluntary due diligence efforts (80% of the top leading 150 food businesses in 2019).	

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
14	Eurogroup for Animals	Civil society organisation	Belgium					
15	EQUALIA NGO	Civil society organisation	Spain					
16		Academic, or research institution	Sweden					

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
14	Eurogroup for Animals	Civil society organisation	Belgium	It is important that consumer health be better addressed under responsible business conduct. Animal welfare and consumer health interact as follows. Low animal welfare and subsequent overuse of antibiotics is driving up antimicrobial resistance, which is projected to kill 10 million people annually by 2050 unless action is taken to address it. In addition, high-density animal keeping and increased interaction between animals and humans, mostly due to the land use changes driven by the need to produce animal feed for such productions, increases the risk of zoonoses (e.g. COVID-19, SARS, Ebola, avian flu), with severe impacts on human health. Preventing the spillover of pathogens to humans costs substantially less than responding to these pathogens once they emerge.				
15	EQUALIA NGO	Civil society organisation	Spain	Industrial animal production and high-density animal keeping and increased interaction between animals and humans increases the risk of zoonoses (e.g. COVID-19, SARS, Ebola, avian flu), with severe impacts on human health. Consumer health must be better addressed in relation with animal welfare, the overuse of antibiotics is driving up antimicrobial resistance, which will kill 10 million people annually by 2050.				
16		Academic, or research institution	Sweden					despite of references to SMEs, an instrument like the OECD Guidelines can have most impact and strongest leverage by driving changes on larger MNEs and lead firms in GVCs

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
14	Eurogroup for Animals	Civil society organisation	Belgium					The reasons to include animal welfare in the OECD guidelines are twofold. First, animal welfare is strongly linked to several challenges the planet is facing, such as the spread of zoonoses, antimicrobial resistance and the climate and biodiversity crises. In general, production systems with the potential to provide higher animal welfare conditions are more likely to have a minor impact on the environment, the climate and livelihoods. Second, it would reflect the practices of many companies that have already started to cover animal welfare in their voluntary due diligence efforts (80% of the top leading 150 food businesses in 2019).	
15	EQUALIA NGO	Civil society organisation	Spain					There are two main reasons to include animal welfare in the OECD guidelines: First, animal welfare is strongly linked to the spread of zoonoses, antimicrobial resistance and the climate and biodiversity crises. In general, production systems with the potential to provide higher animal welfare conditions are more likely to have a minor impact on the environment, the climate and livelihoods. Second, it would reflect the practices of many companies that have already started to cover animal welfare in their voluntary due diligence efforts (80% of the top leading 150 food businesses in 2019).	
16		Academic, or research institution	Sweden						

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
17	CSC	Trade union	Belgium	elle permettra d avoir une meilleure compréhension des activités des entreprises multinationales.	un droit une information crucial qui malheureusement est parfois laissé de côté ce qu'il ne devrait pas avoir lieux.		l'environnement est un point important sachant que les employés passent plus de 80% de leurs temps dans leurs milieux professionnels.	Ces genres d'extorsion sont malheureusement d'actualités dans la plupart des entreprises cela empêche énormément l'évolution de certains employés compétents.
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	Disclosure is very important to unmask 'greenwashing'. What does not help is the endless amount of standards that can be used by companies. And.. who will evaluate the disclose of companies?	Withput saying very important and business can never be an excuse for violation of human rights.	Very important as employment is worldwide under pressure due to cost savings. Industrial relations should be 100% transparant. The bigger multinationals are many times richer and more powerful than the governments of the countries they are working in.	The very basis of our existence on this earth: clean air, clean water, clean soil that is full of live so we can grow food without risks.	Very important, as bribery does not go with a government that takes desicions in the interest of society.
20	Travail.Suisse	Trade union	Switzerland	Il faudrait inclure des informations sur le taux de couverture des négociations collectives	Il faudrait que les Principes directeurs consacrent un paragraphe sur le besoin de protection des défenseurs des droits humains	Ce chapitre devrait inclure un chapitre sur la nécessité de protéger les salarié-e-s de l'économique numérique. Les conventions fondamentales du travail de l'OIT ne devraient pas seulement être respectées par les entreprises multinationales. Celles-ci devraient aussi être proactives pour leur implémentation.	Ce chapitre doit être adapté et inclure le réchauffement climatique, la biodiversité et les objectifs de développement durable de l'ONU	
21		Trade union	Panama	Transparencia y rendición de cuentas son elementos fundamentales para la credibilidad de la organización y en este caso, de las Directrices mismo. Por esto, la divulgación de información cumple un papel prioritario y estratégico por medio del cual si puede alcanzar a los demás.	El tema de los derechos humanos cobra cada vez más relevancia frente a la brutalidad e insensibilidad del mercado frente a la gente, en especial los más vulnerables, como los migrantes, los refugiados, personas en situación de calle o que padecen de inseguridad alimentar etc.	El respecto a la gente que trabaja es el punto de partida para una evaluación de conducta. Si una empresa no cumple con los suyos, que la conocen y se desarrollan en su interior, menos aún será correcta frente a terceros, como las comunidades, pueblos originarios, grupos vulnerables etc. Los trabajadores organizados en sindicatos independientes de empresas y gobiernos, sí y cuando bien formados, representan el primer auditor de una sociedad civil frente a una empresa multinacional. Esto se aplica en el nivel laboral, ambiental, ético etc.	Una empresa no puede generar daños ambientales a un debido territorio, ecosistema humano, grupos sociales o sus propios trabajadores	

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
17	CSC	Trade union	Belgium	l'intérêt des consommateurs ce qui mènent a une meilleure économies afin de savoir mieux cibler la demande des acheteurs.	la science nous a prouvés ces merveilles elle doit être mise plus en avant dans les entreprise ainsi que la technologie, nous vivons dans un monde où la technologie prendra énormément d'ampleur.	elle doit être analysé mais celle-ci ne doit pas forcément être un point disons à l'odre du jour. La concurrence peut se transformer en collaboration, il faut trouver une méthode qui permettra aux concurrents de collaborer ensemble afin de mieux cibler l'économie.	Fiscalité un grand effort que le gouvernement doit effectuer à ce niveaux là, si nous souhaitons que nos pays puissent évoluer économiquement.	
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	Important, but sometimes not in line with The Guidelines. Of Consumer interests only look at price and safety of the consumer, they do not stimulate due diligence. A cheap product for the consumer is not necessarily good for protecting human rights, the environment and/or the effect on wastepiles caused by consumer goods (f.e. textile)	Important. Though innovation is seen as key to meet the challenges of our time, like climat change, innovation itself is seen by many as: 'innovation will be stopped if due diligence is an obligatory for part of the innovation'.	Important as it is a root cause of problems in the value chain (everything for the lowest cost and price).	What can I say, avoinding taxes is too long admitted.	In the end you cannot allow any company to violate human rights, pollute the environment etc. Due diligence is the bases for a sound long term business model for every company.
20	Travail.Suisse	Trade union	Switzerland				Il faut un engagement des entreprises multinationales à renoncer aux pratiques de concurrence fiscale dommageable et faire preuve de transparence.	Il devient nécessaire de définir les entreprises multinationales pour que l'on inclue les véhicules d'investissement, les sociétés de portefeuille immobilier, les Etats en tant qu'acteurs du marché et les nouvelles formes d'activités commerciales.
21		Trade union	Panama					

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
17	CSC	Trade union	Belgium	importante car malheureusement certaines entreprise ne respectent pas la législation, une surveillance doit être d'application.				<p>prenons l'exemple de la chine ou leurs employés sont souvent présents au travail avec moins de stress, moins de maladie, pourquoi?</p> <p>le bien être des animaux permet un bien être à l'humain le fait de se familiariser avec les animaux permet d'obtenir des ondes positives dans une entreprise.</p> <p>Nous l'avons testés et approuvés.</p>	
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	Essential. Only having an RBC manager in the company doesn't change much in the heart of the business of companies.	Privacy	One of the biggest threat we are facing.	Worldwide there is a tendency towards discrimination or worse towards women and LGBTI, gender neutral persons etc.	Animals do not have 'a voice' to protest or ask for better conditions, while they are massively used as economic factors in our (food) industries. Many times they and their welfare pay the price for the fierce competition on costs and prices (like other vulnerable parts of the value chain that have 'no voice' the environment, children, forests and trees etc). Think of the transports, their living conditions, the way they are slaughtered etc.	Biodiversity - the science of our society and economic possibilities.
20	Travail.Suisse	Trade union	Switzerland						Biodiversité
21		Trade union	Panama						

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
22	Four Paws International	Civil society organisation	Austria				Guidelines would be improved by recognising that intensive livestock farming and the production of animal-derived materials are linked to soil, water, and air pollution due to the use of fertilizers, chemicals, and pharmaceuticals, and the waste this industry generates. This pollution hampers the provision of ecological services for economic activities, and can threaten human health and biodiversity. Intensive livestock farming and the related production of feed for farm animals (e.g. soy) have had a massive impact on the degradation and destruction of key biomes such as the Amazon and Cerrado, resulting in a severe loss of habitats for flora and fauna, which in turn results in a disastrous loss of biodiversity.	The (II)legal wildlife trade involves major transnational organised crime, and legal and illegal trade routes are often intertwined. Wildlife crime groups operate as global networks, and are often linked to the drugs and weapons trade, human trafficking, modern slavery and money laundering. More efforts should be made to recognise this impact by relevant MNEs.
23		Civil society organisation	Germany		The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc). Caste based discrimination permeates every aspect of a Dalit's life, they often live on the outskirts, in lowland areas prone to flooding, are barred from water sources, have deprived access to education, are most likely to end up in forced/bonded labour etc. Dalit women, situated at the bottom of caste and gender hierarchies are even more discriminated against.	The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc).		
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland		The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc). Caste discrimination permeates every aspect of a Dalit's life, they often live on the outskirts, in lowland areas prone to flooding, are barred from water sources, have deprived access to education, are most likely to end up in forced/bonded labour etc. Dalit women, situated at the bottom of caste and gender hierarchies are even more discriminated against.	The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc).		

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
22	Four Paws International	Civil society organisation	Austria	Animal welfare frequently ranks high in consumer expectations.				
23		Civil society organisation	Germany					
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland					

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
22	Four Paws International	Civil society organisation	Austria						Many national laws and policies acknowledge animal sentience and demand a particular treatment; a (worldwide) legal recognition that animals are not 'things'. There are several binding EU laws such as Directive 2010/63/EU cover the protection of animals used for scientific purposes. International standards, such as the Responsible Minimum Standards of the FARMS initiative, set specific criteria for how farm animals should be raised, transported, and slaughtered, and are being used by global financial institutions.
23		Civil society organisation	Germany				DWD and caste based discrimination manifest in similar ways, both impede human rights violations including resource allocation, access to quality education, health care and protection of the natural environment etc. and are exacerbated when combined with other vulnerable factors, i.e. gender. Dalit women are often trapped in highly patriarchal societies. The severe discrimination they face from being both a Dalit and a woman, makes them a key target of violence and systematically denies them choices and freedoms in all spheres of life. Dalit women are considered easy targets for sexual violence and other crimes, because the perpetrators almost always get away with it.		
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland				DBWD and caste discrimination manifest in similar ways, both impede human rights violations including resource allocation, access to quality education, health care and protection of the natural environment etc and are exacerbated when combined with other vulnerable factors, i.e. gender. Dalit women are often trapped in highly patriarchal societies. The severe discrimination they face from being both a Dalit and a woman, makes them a key target of violence and systematically denies them choices and freedoms in all spheres of life. Dalit women are considered easy targets for sexual violence and other crimes, because the perpetrators almost always get away with it.		

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
27	FNV trade union, the Netherlands	Trade union	Netherlands				other instruments and agreements are more powerfull instruments on this	
28		Company/business	Netherlands				No work/trade/business on a depleted, dead planet....	
29	Australian Council of Trade Unions	Trade union	Australia	This chapter should be improved to include workforce data, and should include all workers including contractors, not just direct employees of the MNE	There should be a clearer connection between this chapter and Chapter V to ensure human rights meaningfully address industrial relations and workers' rights	This is the most important chapter in the Guidelines, from our point of view. If MNEs effectively implemented the standards in Chapter V, the guidelines would be more effective.	Must be updated to include just transition principles and reference to the Paris Agreement	
30	Finnwatch	Civil society organisation	Finland	Transparency is critical for MNEs' full compliance with RBC expectations, effective market functioning and for the civil society to play their monitoring role. The Disclosure chapter is seriously outdated and out-of-step with OECD's own other guidances (e.g. the 2018 Guidance on RBC): it fails to call for comprehensive country-by-country tax reporting, beneficial ownership and corporate structure, value chain partners and wages paid, and disaggregated data on impacts on marginalised and disadvantaged groups. Disclosure chapter should also clarify that enterprises "should" (not merely "are encouraged to") disclose potential and actual environmental and social impacts, as well as steps taken to address those.	Respect for human rights throughout a company's value chain is at the core of RBC, and also increasingly a legal duty for companies in many jurisdictions. Soft law standards such as the OECD Guidelines not only shape these legislative initiatives but are also used by courts to interpret companies standard of care. The Guidelines are, of course, also a useful tool for companies themselves, and can guide the design and implementation of companies' internal processes aimed at fulfilling this duty. The Guidelines, however, have become outdated in many ways and need to be updated to ensure they don't lose their relevance and that they continue to drive best practice and promote highest standards.	If anything, employment and industrial relations are increasingly relevant for RBC, given the pressing need for a just transition to a low-carbon economy at global, national, regional and local levels. For the transition to be just, social dialogue and decent jobs are a key. The Guidelines, however, do not clarify expectations on companies in this regard, nor provide guidance to companies on how to respect human rights in the context of just transition. Reference could be sought, among others, from the recently published World Benchmark Alliance just transition indicators.	Climate crisis and biodiversity loss are threatening the future of human civilization and the survival of one million animal and plant species. However, the Environment chapter does not clearly call on MNEs to avoid causing or contributing to adverse impacts on the environment, including biodiversity. The text should identify the full range of the most common and egregious corporate impacts such as GHG emissions, deforestation and pollution and clearly outline expectations for MNEs to remediate their environmental impacts. The chapter should also call on MNEs to refrain from using their political influence to lower environmental standards.	Despite the close relation between corruption and violation of human rights, the Guidelines currently address only bribery and extortion and do not set expectations regarding all forms of corporate corruption. They do not call for key disclosures – such as of beneficial ownership and comprehensive country-by-country reporting – that would facilitate identification of corruption, nor highlight the nexus between avoiding corruption and meeting standards across the other chapters in the Guidelines.

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
27	FNV trade union, the Netherlands	Trade union	Netherlands					
28		Company/business	Netherlands					
29	Australian Council of Trade Unions	Trade union	Australia				Taxation chapter must be updated to close corporate tax loopholes and deal with the problem of tax avoidance by MNEs. This chapter needs to clearly state that companies should not practice tax avoidance, and set out that MNEs should be required to disclose their corporate structures and tax practices, including country-by-country reporting. This Chapter also needs to be updated to reflect recent international initiatives, standards and regulations to deal with tax avoidance by MNEs.	Chapters I and II need to promote the widest possible implementation of the Guidelines, beginning with broadening the definition of MNE to ensure that all business models and sizes, and therefore all types of workers, are covered.
30	Finnwatch	Civil society organisation	Finland				Tax avoidance is a serious problem costing the world exorbitantly in lost tax revenues. Despite ground-breaking policymaking at the OECD itself to fight tax avoidance, it is not directly addressed in the Guidelines. The Guidelines should recognise fair payment of taxes as key part of RBC and specifically call on MNEs to eschew "tax avoidance" via all relevant transactions. The Guidelines should also call for closure of information relevant to governments and civil society in assessing MNEs' tax payments, including comprehensive country-by-country reporting, beneficial ownership and corporate structure including all holding and other letterbox companies, and all tax-related financial vehicles used.	A wide range of entities are operating in the commercial sphere and impacting people and the environment in harmful ways. The Guidelines expressly do not set a specific definition for the MNE, but reflect good practice for all enterprises, regardless of size, ownership or business model. Chapter I of the Guidelines should be revised to clarify that the Guidelines may apply to all entities engaging in, pursuing, or facilitating commercial activity in the international sphere.

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
27	FNV trade union, the Netherlands	Trade union	Netherlands		other instruments most likely will proof to be more adequate	other instruments and agreements will probably be more effective on this subject			
28		Company/business	Netherlands	MNEs are responsible for ensuring sustainability, and making sure future businesses can still use natural resources; this is not solely states' duty! The focus on profit-maximisation should be more balanced with a focus on sustainability-maximisation to ensure a healthy future for the planet, people and all other inhabitants.				If we want to avoid risks in downstream production, we need to repair people's relation with animals and the environment. Hence not only attention to biodiversity conservation to guarantee envionmental services supporting economic production, but also recognition of the intrinsic needs of animals we use to avoid consequential environmental pollution and human helath risks undermining economic production.	
29	Australian Council of Trade Unions	Trade union	Australia						
30	Finnwatch	Civil society organisation	Finland	Tackling issues such as climate change or human rights and environmental harm in global value chains often requires profound changes to a company's strategy, financial planning, and the business model itself. This requires directors' engagement at levels more senior than corporate sustainability units and decisions and actions that extend far beyond the responsibilities of such units. Moreover, better integration of sustainability matters in businesses' governance will increase the resilience and readiness of companies to face future challenges, as well as to seize opportunities stemming from the unprecedented redirection of public and private capital toward climate transformation and sustainability.	Over the past ten years, the rapidly increasing digitalisation of the global economy is altering and exacerbating the potential for all MNEs – not just technology companies – to adversely impact human rights, jeopardize democracies and democratic values, and harm the environment. The OECD Investment Committee has itself identified a need for a comprehensive standard to address RBC challenges linked to digitalisation, but the Guidelines say nothing on this modern issue. The gap leaves MNEs without guidance on the importance of, and means to, understanding their impacts in the digital sphere.	See above under "Environment"	Business impacts are often felt most strongly – and differently – by the most marginalised and disadvantaged members of society, including women, Indigenous Peoples, Dalits and people of low caste, and children. The Guidelines do not identify key rights of these groups – such as Indigenous Peoples' right to free, prior, and informed consent (FPIC) over use of their territories – the different ways these people can be adversely impacted by business conduct – for example, not only as employees but as community members – nor the specialised due diligence needed to consult these groups, and identify, address, and remedy impacts to them.		Unfair trading practices: For the corporate duty to respect human rights and the environment to work effectively in globalised supply chains, unfair trading practices must be addressed. The ILO's research has evidenced that lead firms' current processes to place and pay for orders constrain other supply chain partners' ability to respect labour rights and to minimise the environmental impacts of their activity. The power imbalance also results in weaker supply chain partners being afraid to challenge these customers, for fear of jeopardising their relationship with their customers and future business.

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
32		Civil society organisation	Denmark		The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc). Caste discrimination permeates every aspect of a Dalit's life, they often live on the outskirts, in lowland areas prone to flooding, are barred from water sources, have deprived access to education, are most likely to end up in forced/bonded labour etc. Dalit women, situated at the bottom of caste and gender hierarchies are even more discriminated against.	The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc)		
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	ESG reporting, sustainability reporting, or integrated reporting are on the rise globally as countries increasingly require MNEs to disclose not merely their financial but their non-financial data to support efficient market functioning, corporate contribution to the UN Sustainable Development Goals, and public monitoring of outcomes. Against this growing tide, the OECD Guidelines' Disclosure chapter is seriously outdated, setting standards not much stronger than the minimum legal requirements on financial reporting, and inadequately synchronizing with the Guidelines' own due diligence communication expectations added in 2011.	Human rights are absolutely essential to RBC implementation. Among these are the right to health, to privacy, to freedom of expression and to peaceful assembly. Absent from the Guidelines is land security, which underpins numerous human rights and helps forestall climate change. The 2012 Voluntary Guidelines for the Responsible Governance of Tenure assert the responsibility of MNEs to respect legitimate tenure rights, but the OECD Guidelines say little on land, failing to guide MNEs in assuring the right to FPIC, respecting non-documented tenure rights of women and communal owners, also when states fail their duty to protect land rights.	Employment rights such as rights regarding slavery and child labour are absolutely essential to RBC implementation. Unionisation and workers' rights are under threat, yet the Guidelines fail adequately to set important labour rights standards for MNEs, such as on ensuring responsible disengagement, avoiding business models that intentionally escape responsibility for worker well-being, paying a living wage, and respecting rights of workers in P2P platforms and the digital economy.	Protecting nature and biodiversity and preventing environmental degradation, as well as unsustainable use and pressure on natural resources, is urgent and necessary in RBC implementation. Environmental destruction and climate change have caused devastating effects including severe biodiversity loss and loss of access to resources and livelihood. Global agreements, such as the Convention on Biological Diversity (CBD) and the Amsterdam declaration on deforestation state the necessity to act responsibly at global level. However, the Guidelines do not clearly call upon MNEs to avoid environmental impacts including deforestation, pollution, and biodiversity loss.	Corruption: The Guidelines currently address only bribery and extortion and do not set expectations regarding all forms of corporate corruption, nor highlight the relationship between avoiding corruption and meeting standards across the other chapters in the Guidelines.
35	Austrian Trade Union Federation	Trade union	Austria			The need for a living wage is not addressed in the text, although it is one of the most crucial topics when it comes to workers needs world wide. Furthermore, Chapter V should emphasize due diligence along the whole value chain. The current focus is too narrow.		

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
32		Civil society organisation	Denmark					
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	The rights and interests of consumers are increasingly important issues that must be adequately considered in the Guidelines.	Tech companies harvest information and knowledge about the behaviors, relationships, and vulnerabilities of consumers. They use constant surveillance of the activities of consumers online to gather data, decide what information consumers are exposed to and sell advertising. This means that consumers do not control their own data. Basic human rights of consumers should not be at risk when accessing the internet.	N/A	Corporate tax avoidance is estimated to cause a global loss of \$245 billion each year, while MNEs annually shift a full \$1.38 trillion from the countries in which they make their profits to tax havens to avoid tax payments. Broad public consensus holds that corporate tax avoidance should stop, and international organizations including the OECD are developing innovative new tax policies to tackle the problem. Unfortunately, the Guidelines are out of alignment with the OECD: they do not even name tax avoidance let alone discourage it, nor call for the disclosures needed to identify and prevent it moving forward.	Business enterprises are at risk of having adverse impacts on human rights and the environment, regardless of their size. It is therefore of utmost importance that the OECD guidelines cover all sizes of companies and business models.
35	Austrian Trade Union Federation	Trade union	Austria					

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
32		Civil society organisation	Denmark				DBWD and caste discrimination manifest in similar ways, both impede human rights violations including resource allocation, access to quality education, health care and protection of the natural environment etc and are exacerbated when combined with other vulnerable factors, i.e. gender. Dalit women are often trapped in highly patriarchal societies. The severe discrimination they face from being both a Dalit and a woman, makes them a key target of violence and systematically denies them choices and freedoms in all spheres of life. Dalit women are considered easy targets for sexual violence and other crimes, because the perpetrators almost always get away with it.		
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	In order to be truly sustainable, responsible business conduct must be an integrated part of the overall conduct of a company. It is therefore necessary that the OECD Guidelines also covers corporate governance.	Over the past ten years, the rapidly increasing digitalization of the global economy is altering and exacerbating the potential for all MNEs – not merely technology companies – to adversely impact human rights, jeopardize democracies and democratic values, and harm the environment. The OECD Investment Committee has itself identified a need for a comprehensive standard to address the many challenges, but the Guidelines say nothing on this modern issue.	Countering the effects of climate change is broadly acknowledged as the most vital need of our time and is essential to RBC. Climate change has caused devastating effects for many people. The Paris Agreement is a legally binding international treaty on climate change, aiming to limit global warming and achieve a climate neutral world by mid-century. It brings all nations into a common cause to undertake ambitious efforts to combat climate change and adapt to its effects. However, the Guidelines do not even mention the term "climate change," nor clearly call upon MNEs to set and achieve emission targets.	The rights of women, girls and LGBTIQ+ persons are of huge importance. Barriers to equal opportunity in education and the economy must be addressed. Gender mainstreaming and the rights of LGBTIQ+ persons must therefore be an important part of a revision of the OECD guidelines.	More and more OECD states recognise animal sentience and the link between irresponsible MNE conduct on animals and adverse impacts to animals, people, and the planet. Yet the Guidelines do not reflect legal protections, international standards, and MNE policies on animals, whose well-being is widely understood as tied to public health (seen with COVID-19) and environmental protection.	Business impacts are felt most strongly by the most marginalised, e.g. women, Indigenous Peoples, people of low caste, and children. The Guidelines do not identify all key rights of these groups – such as Indigenous Peoples' right to free, prior, and informed consent (FPIC) over use of their territories – nor the different ways these people can be adversely impacted by business conduct. In a context of shrinking civil society space, many OECD states are taking action to advance protections for civil rights and human rights defenders. Yet the Guidelines include no provisions explaining how MNEs should avoid impacts to defenders.
35	Austrian Trade Union Federation	Trade union	Austria	The wording of Chapter II should be modified in order to include sustainable corporate governance. MNEs often tend to focus on financial aspects only. Disclosure of non-financial, better sustainable issues, broaden this view.					

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	ESG reporting, sustainability reporting, or integrated reporting are on the rise globally as countries increasingly require MNEs to disclose not merely their financial but their non-financial data to support efficient market functioning, corporate contribution to the UN Sustainable Development Goals, and public monitoring of outcomes. Against this growing tide, the OECD Guidelines' Disclosure chapter is seriously outdated, setting standards not much stronger than the minimum legal requirements on financial reporting, and inadequately synchronizing with the Guidelines' own due diligence communication expectations added in 2011.	Business impacts are often felt most strongly – and differently – by the most marginalized and disadvantaged members of society, including women, Indigenous Peoples, people of low caste, children, and others. The Guidelines do not identify key rights of these groups – such as Indigenous Peoples' right to free, prior, and informed consent (FPIC) over use of their territories – the different ways these people can be adversely impacted by business conduct – for example, not only as employees but as community members – nor the specialized due diligence needed to consult these groups, and identify, address, and remedy impacts to them.	Unionization and workers rights are under threat, yet the Guidelines fail adequately to set important labour rights standards for MNEs, such as on ensuring responsible disengagement, avoiding business models that preclude payment of a living wage and intentionally escape responsibility for worker well-being, addressing deep-rooted discrimination and sexual harassment within supply chains, and respecting rights of workers in the digital economy.	See comment on Climate Change below.	Despite the close relation between corruption and violation of human rights, the Guidelines currently address only bribery and extortion and do not set expectations regarding all forms of corporate corruption. They do not call for key disclosures – such as of beneficial ownership and country-by-country reporting – that would facilitate identification of corruption, nor highlight the nexus between avoiding corruption and meeting standards across the other chapters in the Guidelines.
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina					
41	Animal Equality	Civil society organisation	United States				Livestock production is associated with 14.5% of global greenhouse gas emissions and, on top of this, the usage of chemicals and fertilizers, combined with the cultivation of feed for farmed animals, are causing deforestation, loss of biodiversity and environmental pollution. Animal Equality recently released footage of illegal meat production—the main cause of environmental destruction in Brazil—including illegal deforestation and deliberate fires in the Amazon and the Pantanal wetlands, as well as significant animal welfare concerns. The environmental impacts of animal agriculture need to be incorporated into SDGs and OECD guidelines.	

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States		In a context of shrinking civil society space, the WPRBC and many OECD states are taking action to advance protections for human rights defenders. Yet the Guidelines include no provisions identifying the corporate nexus with harm to defenders or explaining how MNEs should avoid both actions or omissions that adversely impact defenders. Meanwhile, the Procedural Guidance does not call upon and guide NCPs in adopting procedures to discourage and address threats to complainants, including retaliation for complaint-filing.		According to 2020 data, corporate tax avoidance causes an estimated global loss of \$245 billion annually as MNEs shift about \$1.38 trillion from profit-yielding countries to tax havens allowing them to avoid tax payments. While broad public consensus – and innovative policy initiatives of the OECD – hold that corporate tax avoidance should stop, the outdated Guidelines do not name or discourage tax avoidance, call out the range of financial methods corporations commonly manipulate to avoid taxation, nor seek the disclosures necessary to help governments and civil society identify and prevent tax avoidance moving forward.	Although the WPRBC is focused on policy coherence, the Guidelines do not adequately clarify the applicability of the standards and complaint mechanism to non-traditional MNEs such as holding and letterbox companies, multistakeholder initiatives, and states operating as economic actors. Lack of clarity on the scope of covered enterprises has led to conflicting interpretation by NCPs in complaints, and frequent rejection of complaints against non-traditional MNEs. The gap not only stymies access to remedy for impacted communities, but fails to ensure a good example by states and a level playing field amongst types of enterprises.
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina					
41	Animal Equality	Civil society organisation	United States	Approximately 75% of the new diseases that have appeared in humans in the past 10 years have originated from animals or animal products. Close conditions at industrial-scale farms, with large numbers of densely packed, chronically stressed, and immuno-compromised animals increase susceptibility to zoonotic pathogens. Meanwhile, low animal welfare leads to the overuse of antibiotics and to the rise in antibiotic-resistant bacteria that threatens both animal and human health. Antimicrobial resistance is projected to kill 10 million people annually by 2050 without action to address it.				

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States		Over the past ten years, the rapidly increasing digitalization of the global economy is altering and exacerbating the potential for all MNEs – not just technology companies – to adversely impact human rights, jeopardize democracies and democratic values, and harm the environment. The OECD Investment Committee has itself identified a need for a comprehensive standard to address RBC challenges linked to digitalization, but the Guidelines say nothing on this modern issue. The gap leaves MNEs without guidance on the importance of, and means to, understanding their impacts in the digital sphere.	Countering the effects of climate change is broadly acknowledged as the most vital need of our time. Environmental destruction and climate change have caused devastating effects including severe biodiversity loss, with a recent report finding that the global wildlife population has been reduced by two-thirds over the last 50 years. MNEs are recognized as responsible for almost a fifth of climate-changing carbon emissions, but the Guidelines do not mention the term "climate change," call upon MNEs to set and achieve climate-related emission targets, nor demand that MNEs avoid and remedy common pressing environmental impacts including deforestation, pollution, and biodiversity loss.	Women and LGBTQ+ people typically suffer gender-specific impacts from business activity whether they are impacted as workers, community members, or human rights defenders. Unfortunately, the Guidelines do not comprehensively highlight how impacts may affect women and LGBTQ+ people differently, nor advise businesses in understanding how women (and others) with intersecting identity traits subject to discrimination (e.g. race, caste, age, disability, etc.) may suffer impacts differently. The Guidelines also do not set out the specialised due diligence needed to consult them, and identify, address, and remedy impacts to their experience, nor clarify (in the Procedural Guidance for NCPs) the expectation that NCPs implement procedures to minimize gender-specific barriers to remedy.	More and more OECD states recognize animal sentience and the link between irresponsible MNE conduct on animals and adverse impacts to animals, people, and the planet. Yet the Guidelines do not provide standards on animal welfare at all, failing to reflect growing legal protections, international standards, and MNE policies on animals, whose well-being is widely understood as tied to public health (seen with COVID-19) and environmental protection. The complete gap in standards on animal welfare has prevented any complaints from being filed – and any remedy achieved – via the NCP complaint system regarding irresponsible business conduct towards animals.	Land rights: Land security underpins numerous human rights and helps forestall climate change. While global standards and corporate policies increasingly call for corporate respect for land rights, the OECD Guidelines do not address the topic, failing to guide MNEs on issues such in assuring the right to free prior and informed consent, respecting non-documented tenure rights including of women and communal owners, addressing legacies of dispute over contested lands, and respecting land rights even where states fail their own duty to protect land rights.
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina						La calificación de relevancia asignada a los temas para la implementación de la Conducta Empresarial Responsable a nivel global, ha sido efectuada según los conocimientos de la ADC en las áreas en las que desarrolla su actividad.
41	Animal Equality	Civil society organisation	United States					If companies use animals, they must enact standards to guarantee their welfare. The majority of international businesses have started to address animal welfare. More than 2,000 companies including supermarkets, restaurant chains, food service and manufacturing companies around the world have pledged to source eggs from cage-free farms. Failing to provide guidance to MNEs ignores the science and progress related to farmed animal welfare. By providing standards on animal welfare, the playing field for MNEs working towards the improvement of animal welfare practices would be levelled between companies that are leaders and those that are falling behind.	

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
42	National Union of Bank Employees	Trade union	Malaysia	MNEs must disclose their economic, environmental, social and governance performance measures in the countries they operate in, based on the Principles and Performance Indicators developed by the Global Reporting Initiative.	Human rights, including workers' right, should be priority for MNEs when operating in any country, not just in their home country. They should do so with a strong commitment, within the framework of internationally recognised human rights, as laid down by the ILO and the United Nations.	MNEs should exhibit sound corporate behaviour. They should not seek to use loopholes in laws to avoid caring and protecting their workers. They should display the highest standards of corporate social responsibility/responsible business conduct, and work with other stakeholders, including trade unions wherever they operate.	MNEs must go beyond compliance and commit to protect the environments where they operate from. The fast pace of environment destruction, leading to drastic climate changes calls for MNEs to not harm, instead take due account of the need to protect the environment, in countries where they operate.	Countries with high levels of corruption often have poor human rights records. As such bribery, bribe solicitation and extortion should never be the means by which MNEs do business. MNEs should not be complicit to such criminal acts. Punitive action should be taken against such MNEs.
43	Arisa	Civil society organisation	Netherlands	This is crucial to ensure accountability of companies. Should include reporting on their ESG policy and engagement with relevant stakeholders. Disclosure should adhere to the highest transparency standards to ensure full accountability.	The human rights of workers throughout the supply chain must be protected, with special provisions made for those who have intersecting identity traits subject to discrimination (race, caste, gender, age etc). Caste discrimination permeates every aspect of a Dalit's life, they often live on the outskirts, in lowland areas prone to flooding, are barred from water sources, have deprived access to education, are most likely to end up in forced/bonded labour etc. Dalit women, situated at the bottom of caste and gender hierarchies are even more discriminated against.	This has a direct impact on the safety and livelihoods of workers and their families. Therefore these are fundamentally connected to children's rights, not only as potential victims of child labour themselves, but through the economic, physical and mental position of their parents.	An environment is intrinsically connected to the rights of marginalised groups. Environmental harm affects marginalised groups the most.	This issue is relevant because mitigation/elimination will allow States to have more available resources to fulfil their obligation to respect, protect and fulfil human rights.
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France	Obliger les entreprises à rendre compte de l'impact de leurs activités sur le bien-être animal, par branche d'activité et par zone géographique, est indispensable. Les demandes d'informations du public augmentent en effet de manière constante. Les consommateurs se soucient de plus en plus des conditions dans lesquelles les animaux, dont les produits sont issus, ont été élevés, transportés et abattus. Il est également nécessaire que les investisseurs soient en mesure d'apprécier avec justesse l'impact éventuel de leurs investissements sur le bien-être animal et qu'ils soient incités à affecter prioritairement leurs ressources aux activités respectueuses des animaux.				

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
42	National Union of Bank Employees	Trade union	Malaysia	Consumers' interests/safety/welfare should be paramount to MNEs. They should act responsibly, to ensure that they take all reasonable steps to ensure the safety and quality of goods or services provided are fit for use or purpose intended. There should not any deception or manipulation of consumers in their drive to market their goods or services.	Science and technology should serve to improve the lives of mankind, and not harm the environment and humanity. It should be used to uplift society, improve skills of workers. It should not be used to harm workers' livelihood.	Competition should be strongly encouraged, if it leads to better choices, better quality and lower prices of goods and services for consumers. Certain services should be handled by the government, which can and should offer inexpensive services such as medical care and education, to the masses.	MNEs should not seek to evade taxes in the countries they operate from. They should divert their profits to low-tax countries to minimize their tax bills. In addition, MNEs should not avoid taxes is by manipulating prices. Each country in the supply chain should receive its fair share of taxes.	The Guidelines should cover all companies, of all sizes and business models.
43	Arisa	Civil society organisation	Netherlands				Combatting tax avoidance & evasion as well as ensuring equitable tax regimes will allow States to have more available resources to fulfil their obligation to respect, protect and fulfil human rights.	In our view the Guidelines should be in place for all companies of all sizes and business models, as there might be serious human rights violations in their supply chain. Applying due diligence therefore is fundamental. We should be especially aware that double standards for companies may lead to unclarity, also in supply chains.
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France	Outre l'intérêt que les consommateurs manifestent pour le bien-être animal, c'est aussi leur santé qui peut être affectée par certaines pratiques d'élevage. Le faible niveau de bien-être animal et la surconsommation d'antibiotiques qui en découle entraînent une résistance aux antimicrobiens qui devrait tuer 10 millions de personnes par an d'ici 2050 si aucune mesure n'est prise. L'élevage à haute densité et l'interaction accrue entre les animaux et les humains dans les productions augmentent aussi le risque de zoonoses, avec de graves répercussions sur la santé humaine. Empêcher la propagation des agents pathogènes vers les humains coûte nettement moins cher que d'y réagir une fois qu'ils sont apparus.				Toutes les entreprises devraient veiller et remédier à l'impact de leurs activités sur le bien-être des animaux, en particulier d'élevage. Dans le cas toutefois où seules les grandes entreprises seraient concernées, il conviendrait d'en arrêter une définition à même d'être déclinée avec précision au niveau régional et/ou national. Il en va en effet de l'effectivité même du devoir de diligence envisagé.

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
42	National Union of Bank Employees	Trade union	Malaysia	<p>Corporate Governance refers to the way in which companies are governed and to what purpose. It identifies who has power and accountability, and who makes decisions.</p> <p>Strong and effective corporate governance helps to cultivate an MNE's culture of integrity, leading to positive performance and a sustainable business overall. There are numerous instances of MNEs exhibiting highly corrupt and criminal dealings in their operations in some countries. Corporate governance exists to increase the accountability of all individuals and teams within an MNE, and minimises substantially mistakes and wrongdoings before they can even occur.</p>	We recognise the potential benefits of digitalisation and is supportive of reskilling and upskilling of workers. We are concerned with the feared job losses. Bank workers are at the frontlines of digital disruption, and as certainly object to irresponsible use of technology and outsourcing when it affects the livelihood of permanent Malaysian workers. Indeed, job losses due to disruptive innovations remain high, particularly when MNEs do not invest in their workers on reskilling or upskilling, and instead choose to retrenchment their workers or outsource their operations.	The global supply chains of multinational companies such as BP, Coca-Cola and Walmart are responsible for nearly a fifth of climate-changing carbon dioxide emissions, according to a new study by researchers from University College London and China's Tianjin University, published in the journal 'Nature Climate Change', in September 2020. MNEs can do more and should do more to curb the still-growing emissions could lead to crises from food and water shortages to worsening weather disasters and sea level rise.	In a globalised era, MNEs that operate in culturally diverse countries, such as Malaysia, should be aware of differences within the workforce and to manage diversity actively in order to benefit from its positive potential. A strong organisational culture helps to utilize the positive aspects of having a diverse workforce. MNEs should, through their policies and practices, foster gender equality in the workplace. They set good examples in the countries where they operate. Promoting diversity and gender equality in their host countries is not only the right thing to do, but also central to building sustainable and lasting businesses.	Where animals are involved for scientific purposes, in the MNEs' operations, there must be strict animal protection policies in place, and available for inspection by enforcement agencies and animal rights groups. Animal use in research will continue to be of societal concern. The opportunity to use animals in laboratory research is a privilege accorded by society to certain members of the scientific community and it not an entitlement. MNEs must promote high standards for animal care and use programs globally, even if host nations have not yet developed robust legal systems within.	
43	Arisa	Civil society organisation	Netherlands	Highly relevant as this ensures accountability when done governance structure, including its duties and obligations is organised in a sustainable manner.		The fight against climate change is a human right issue and affects especially marginalised groups.	Diversity, including gender and caste discrimination manifest in similar ways, both impede human rights violations including resource allocation, access to quality education, health care and protection of the natural environment etc and are exacerbated when combined with other vulnerable factors, i.e. gender. Women who are discriminated based on their caste are often trapped in highly patriarchal societies. The severe discrimination they face from being both a low caste and a woman, makes them a key target of violence and systematically denies them choices and freedoms in all spheres of life. Women discriminated based on their caste are considered easy targets for sexual violence and other crimes, because the perpetrators almost always get away with it.	This is part of the broader sustainable development agenda, which we acknowledge and support.	
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France					Aucune raison ne justifie valablement que l'environnement figure dans les Principes directeurs et non le bien-être animal. Celui-ci est en effet fortement lié à de nombreux défis auxquels la planète doit faire face, tel que la propagation des zoonoses, la résistance antimicrobienne et les crises du climat et de la biodiversité. Ensuite, cela reflèterait les pratiques de nombreuses entreprises qui ont déjà commencé à intégrer le bien-être animal dans leurs efforts volontaires de diligence raisonnable. En France, l'article L. 225-102-1 du Code de commerce prévoit une obligation similaire depuis 2018, à la faveur d'un amendement soutenu par Welfarm.	

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
45	Save the Children	Civil society organisation	United Kingdom	This is crucial to ensure accountability of companies. Should include reporting on their ESG policy and engagement with relevant stakeholders. Disclosure should adhere to the highest transparency standards to ensure full accountability.	Children's rights within the Business and Human Rights framework is the core issue for Save the Children. However, we wish to stress that most of the other listed issues have direct and indirect impacts on children's rights as well. We believe OECD Guidelines need to emphasize the interlinkage of all issues.	This has a direct impact on the safety and livelihoods of workers and their families. Therefore these are fundamentally connected to children's rights, not only as potential victims of child labour themselves, but through the economic, physical and mental position of their parents.	As concluded by a report from Human Rights Council an environment is intrinsically connected to the rights of the child. No group is more vulnerable to environmental harm than children. (see: https://undocs.org/A/HRC/37/58)	This issue is relevant because mitigation/elimination will allow States to have more available resources to fulfil their obligation to respect, protect and fulfil human rights (and consequently the rights of the child).
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands				Guidelines should be aligned with the Paris Climate Agreement.	
48	Russia-OECD Center RANEP	Academic, or research institution	Russia					
49	World Benchmarking Alliance	Civil society organisation	Netherlands					
51		Civil society organisation	Netherlands	Lack of clear value chain information prevents: the broader public from scrutinizing companies' behaviour; companies themselves from understanding the impact of their business operations and reassessing practices after a proper risk evaluation; and most importantly, workers from identifying the buyers of the products they make, thus weakening their options for complaints and remedies. Transparency must be embedded at all steps of the human rights due diligence process carried out by companies. Value-chain transparency and corporate disclosure must be required and should not be limited to the closest suppliers.				

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
45	Save the Children	Civil society organisation	United Kingdom	Children are vulnerable to unsafe products and marketing of harmful products and need to be protected. E.g. compliance to the International Code of Marketing of Breast-milk Substitutes (see: https://www.bmscalltoaction.info/)			Combating tax avoidance & evasion as well as ensuring equitable tax regimes will allow States to have more available resources to fulfil their obligation to respect, protect and fulfil human rights (and consequently the rights of the child)	micro and small sized enterprises could be excluded, unless they source their products from high-risk countries or are connected to a high-risk sector. We should be especially aware that double standards for companies may lead to unclarity, also in supply chains.
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands		Could become a very relevant chapter. For example with regard to AI.			
48	Russia-OECD Center RANEP	Academic, or research institution	Russia					
49	World Benchmarking Alliance	Civil society organisation	Netherlands					
51		Civil society organisation	Netherlands					All business enterprises, no matter their size or corporate structure, must be covered under the Guidelines. This includes corporate foundations, auditing companies, certification structures and others. Smaller companies are not immune to the risk of causing human rights violations in their value chain operations, and the need for responsible corporate practices and due diligence processes applies to companies of all sizes.

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
45	Save the Children	Civil society organisation	United Kingdom	Highly relevant as this ensures accountability when done governance structure, including its duties and obligations is organized in a sustainable manner.	This is highly relevant because of two different aspects; one is the increased risk of reduced supply chain traceability (although it also comes with opportunities). Secondly, it increases child protection risks, esp. online abuse, exploitation but also harmful unregulated marketing to both parents and children.	The announcement by the OHCR of the development of a new General Comment regarding climate change underlines our view that the fight against climate change is a human right issue. It strongly affects the present and future of children and future generations.	importance due to the gendered differences in childhood experiences, risks and opportunities that impact development and consequently adulthood. Acknowledgment that girls and women are still in a position of vulnerability. At the same time, the role of men needs to be taken into account. E.g. their role in parenthood deserves attention (see: https://resourcecentre.savethechildren.net/library/unlocking-power-mens-care-state-worlds-fathers-2019)	This is part of the broader sustainable development agenda, which we acknowledge and support.	In the overall trend of increased corporate responsibility and regulations the interlinkages between all aforementioned issues are becoming clearer and we expect the OECD to embrace this holistic understanding.
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands						
48	Russia-OECD Center RANPA	Academic, or research institution	Russia						Child Labour, Carbon footprint, Involvement of DFIs in RBC promotion
49	World Benchmarking Alliance	Civil society organisation	Netherlands						Relevance depends on the companies' size, region and sector, and should be defined on the basis of strong stakeholder engagement and risk assessments done by companies themselves. That being said, the integration of the following is welcome: Access to Remedy, Lobbying/Political Influence, Human rights defenders and marginalised Groups, Digital inclusion, Expanding environment to include climate change, nature and biodiversity loss.
51		Civil society organisation	Netherlands	strong corporate governance rules can help to advocate for a system change with reference to the duty of directors and the scope of company's activity and impact need be.			Since women are disproportionately impacted by gender based violence in global supply chains, it is necessary to expand gender-related topics within the context of the responsible management of the supply chain.		

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
54		Trade union	Spain	Es fundamental que la información sobre las directrices y sobre el incumplimiento de las mismas se difunda. Las empresas recurren cada vez más a la confidencialidad de la información, protegiéndose de esta manera frente al daño reputacional y eso les permite asumir posiciones menos interesadas en resolver el conflicto y mostrarse más reacias a la aceptar la mediación.	Al tratarse de temas "no económicos" su protección es más difícil de evaluar y las empresas son más reticentes en cuanto a su responsabilidad en este tema. El ámbito de los DDHH debe ampliarse para incluir también la protección de los defensores de los derechos humanos y de los denunciantes.	Es fundamental que la conducta empresarial responsable se base en un respeto absoluto del empleo decente y de todos los derechos laborales, y su logro ha de conseguirse mediante unas relaciones laborales basadas en el diálogo social y el respeto de las partes		
55	Force Ouvrière	Trade union	France	Il est important que les entreprises multinationales soient plus transparentes quant à la structure de leur chaîne d'approvisionnement. Il est à l'heure actuelle impossible de connaître en détail les chaînes d'approvisionnement des entreprises, ce qui rend presque impossible l'établissement de liens entre sous-traitants et fournisseurs d'une part et société dominante de l'autre. Cela a pour conséquence un accès plus difficile à la justice ou au mécanisme de résolution des litiges non judiciaire, étant donné qu'il faut prouver les liens entre les différentes entités.	Il est fondamental d'intégrer explicitement une obligation d'implication des organisations syndicales dans les processus de diligence raisonnable (à toutes les étapes du processus et aux niveaux jugés pertinents par les organisations syndicales). L'expérience de la loi française montre que sans stipulation claire, les employeurs n'impliquent que très rarement les organisations syndicales.	Les recommandations sur les relations professionnelles devraient être au cœur des principes directeurs et alimenter tous les autres chapitres. Une recommandation pourrait porter sur une représentation syndicale et encourager la NC au niveau de l'entreprise multinationale, pour avoir une approche globale, complétant la représentation collective fragmentée au sein des différentes entités constituant l'entreprise multinationale.	Il est nécessaire que le principe d'une transition socialement juste soit au centre des recommandations sur l'environnement et le changement climatique afin que la protection de l'environnement ne se fasse pas au détriment des travailleurs. Les principes directeurs pourraient également être renforcés en intégrant une référence à l'Accord de Paris, assurant une meilleure cohérence entre les différents instruments existants à l'échelle internationale.	
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	Disclosure chapter requires a significant improvement, it should call for country-by-country tax reporting, disaggregated data on impacts on marginalized/disadvantaged groups, beneficial ownership, value chain partners, wages paid. The weak content is worrying, as transparency is a critical requirement for full compliance of MNEs with RBC expectations and crucial for civil society to monitor MNEs, as is its important role. The chapter is weaker than OECD's own guidances (e.g. 2018 Guidance on RBC). The text should require enterprises to disclose potential/actual environmental and social impacts, and in practice address them, and not just encourage them to do so.	Being aware of possible impacts on human rights is a key element of responsible business conduct and is increasingly companies' legal duty. This is a good tendency. It is important to acknowledge that different soft-law standards, as the OECD Guidelines, are crucial in shaping the legislative initiatives. They are also used by courts to interpret companies' standard of care. Hence, companies themselves can use the Guidelines as a tool to design and implement their internal processes to respect human rights. However, the Guidance need to be significantly updated to ensure they don't lose their relevance.	Employment and industrial relations are increasingly relevant for RBC, given the pressing need for a just transition to a low-carbon economy. Social dialogue and decent jobs are crucial part of just transition. However, the Guidelines do not clarify expectations or provide guidance to companies in this regard.	Climate change and biodiversity loss are threatening the future of our planet and human civilization. Yet the Guidelines' chapter on environment does not clearly call on MNEs to avoid causing or contributing to adverse impacts on the environment, including climate and biodiversity. The text should identify the full range of corporate environmental impacts such as GHG emissions, deforestation and pollution and clearly outline expectations for MNEs to remediate these impacts. The Guidelines should also call on MNEs not to use their political influence to lower environmental standards.	The Guidelines should acknowledge the close relation between corruption and violation of human rights and set expectations regarding all forms of corporate corruption, not just bribery and extortion. However, the Guidelines do not call for key disclosures that would facilitate identification of corruption (e.g. beneficial ownership, country-by-country reporting). Hence, the nexus between avoiding corruption and meeting standards across the other chapters is not highlighted in the Guidelines.

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
54		Trade union	Spain				la desigualdad es uno de las problemas crecientes en esta década y una forma de abordarla es actuar desde la justicia fiscal	En muchos países el tejido empresarial que predomina es el de la pequeña empresa y, si se las excluye del ámbito de las directrices, se está limitando enormemente la eficacia de estas.
55	Force Ouvrière	Trade union	France		Il faudrait intégrer aux principes directeurs des recommandations concernant l'utilisation croissante de l'intelligence artificielle, notamment dans les relations de travail (processus de recrutement etc) et l'encadrement de la surveillance massive biométrique dans certaines entreprises.			Il est important que les plus petites structures soient accompagnées afin d'assurer une application effective des principes directeurs. Pour éviter des stratégies de contournement de la législation par les entreprises, il est nécessaire que le plus grand nombre d'entreprises soit couvert. La loi française sur le devoir de vigilance montre que l'introduction de critères sur le champ d'application personnel d'une règle peut avoir pour conséquence des difficultés d'identifications des entreprises concernées.
57	Finnish Development NGOs Fingo	Civil society organisation	Finland				Tax avoidance it is not directly addressed in the Guidelines although it costs huge lost in tax revenues and the OECD itself has made ground-breaking policymaking to fight tax avoidance. It is crucial to recognise that a fair payment of taxes is a key of RBC and to require MNEs not to do any tax avoidance in their transactions. It is also important to require information which is relevant to governments and civil society in assessing MNEs' tax payments. These include comprehensive CBCR, beneficial ownership, corporate structure including all holding and other letterbox companies, and all tax-related financial vehicles used.	The Guidelines reflects good practice for all enterprises, regardless of size, ownership or business model but would be important to further clarify (in Chapter I) that the Guidelines may apply to all entities engaging in any ways in commercial activity in the international sphere.

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
54		Trade union	Spain		La digitalización es un nuevo tema transversal en casi todos los capítulos de las directrices (divulgación, empleo y relaciones laborales, lucha contra el soborno, intereses de los consumidores, ciencia y tecnología, competencia, fiscalidad, etc.) y debería ser uno de los principales temas a tener en cuenta en cualquier revisión/actualización de las directrices.	El planeta nos está diciendo que estamos tocando fondo. El medio ambiente es un elemento crucial de toda la actividad humana y la actividad empresarial ha de ser especialmente cuidadosa a este respecto, asumiendo el concepto del daño ambiental global.	El género es una cuestión que también afecta especialmente a capítulos como los derechos humanos y el empleo y las relaciones laborales, pero debe integrarse en todas las directrices.		
55	Force Ouvrière	Trade union	France		Les principes directeurs devraient intégrer des recommandations relatives à la lutte contre le faux travail indépendant, foisonnant dans les plateformes numériques. L'encadrement du télétravail devrait également faire l'objet de précisions.	Des études prospectives devraient être encouragées afin d'anticiper les changements dus au changement climatique et assurer ainsi un emploi décent pour les travailleurs des secteurs potentiellement affectés, notamment par le biais de la formation.			
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	It requires changes in company's strategy, financial planning, and even in the business model itself if a company acknowledges in its global value chains issues such as climate change, human rights and environmental harm. Required changes may be substantial ones and thus it is needed that top-level directors will participate in planning them. It is also important that sustainability matters are in general well-integrated in the businesses' governance of companies to increase their resilience to face future challenges and to be aware of emerging opportunities due to increased public and private capital willing to support climate transformation and sustainability.	The OECD Investment Committee has identified a need for a comprehensive standard to address RBC challenges linked to digitalisation, and they should be widely noted in the Guidelines as well. The rapidly increasing digitalisation of the global economy may cause new ways how any MNE may negatively impact human rights, democracies and democratic values, and/or harm environment. It is crucial that MNEs receive guidance to understand their possible impacts in the digital sphere.	Climate change and biodiversity loss are threatening the future of our planet and human civilization. Yet the 'Guidelines' does not mention the term "climate change" or demand MNEs to align their business model with the Paris agreement 1,5-degree target and achieve science-based net-zero emission targets. The text should identify the impacts that MNEs have on climate change (MNEs are recognised as responsible for almost a fifth of climate-changing carbon emissions) and clearly outline expectations for MNEs to remediate these impacts.	Negative impacts of companies' actions are often felt most strongly by the most marginalised and disadvantaged members of society. These members are usually defined to include women, Indigenous People and communities and children. However, it is also crucial to acknowledge the Dalits and the people of low cast, and which is currently absent in the Guidelines. In general, the Guidelines should identify key rights of all marginalised groups of the societies they are present at; not to strengthen the social divisions but to diminish them, as well among the employees as community members; to acknowledge specialised due diligence needed to consult these groups, and identify, address, and remedy impacts to them.		Unfair trading practices It is crucial to address the importance of unfair trading practices in respecting human rights and environment, i.e. to effectively acknowledge them in globalised supply chains. There is research-based evidence (ILO) that lead firms' processes to place and pay for orders constrain their supply-chain-partners' ability to respect labour rights and to minimise the environmental impacts. A related dilemma is the situation in which a weaker partner is not able of challenge the lead company as afraid not to be able to continue its business relationship with the company in question.

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
58	Enel Group	Company/business	Italy	The OECD Guidelines offer a coherent framework on responsible business conduct that promoted Responsible Business Conduct in the financial sector, spreading the need to report on sustainability activities. The Guidelines set a virtuous circle, so that investors and banks are increasingly integrating environmental and social considerations in their investment and financing decisions, and financial products with environmental and social objectives have seen a huge growth. Across the sector, there is a growing need and demand for better data, common benchmarks and metrics related to environmental social and governance (ESG) criteria for corporate reporting and impact measurement purposes.				
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	Non-financial reporting plays an important role in encouraging responsible business conduct, however gaps remain between the sustainability information reported by companies and the information needs of users, in particular on human rights issues. There is a need for greater clarity of the obligations of reporting entities in relation to human rights in order to ensure not only that the information needs of users are met but that undertakings meaningfully engage with the disclosure process in a manner consistent with the process of due diligence under the UNGPs and OECD Guidelines.	A very large number of specific instances filed with National contact points touch on Chapter IV on human rights, revealing the high relevance of human rights as part of responsible business conduct.		Many adverse human rights impacts connected to business activities relate to land use and environmental degradation, with indigenous peoples, women and children particularly at risk. Further emphasis on land and environmental rights in the Guidelines are necessary.	
62	Clean Clothes Campaign	Civil society organisation	Netherlands	Lack of clear value chain information prevents: the broader public from scrutinizing companies' behaviour; companies themselves from understanding the impact of their business operations and reassessing practices after a proper risk evaluation; and most importantly, workers from identifying the buyers of the products they make, thus weakening their options for complaints and remedies. Transparency must be embedded at all steps of the human rights due diligence process carried out by companies. Value-chain transparency and corporate disclosure must be required and should not be limited to the closest suppliers.				

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
58	Enel Group	Company/business	Italy		Innovation and new technologies are strategic asset to implement an effective Due diligence process and to guarantee a traceability of the whole supply chain.	The global starndards regarding responsible business conduit should always guarantee fair competition defining guidelines for specific industry sectors.		Defining guidelines based on the different size and specific business is essential to improve a systemic due diligence process.
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark				In accordance with ICESCR, states have a duty to ensure that they have the maximum available resources to progressively realize the human rights of the covenant and thereby e.g. reduce inequality. ICESCR Article 2(1) obliges states take steps to eliminate obstacles towards the realisation of human rights, which can include legislative measures to prohibit bribery and corruption. Likewise, tax is one of the main tools available for mobilising domestic resources for the protection, promotion and fulfilment of human rights as well as SDG implementation. Payment of taxes by companies is key to the realisation of human rights.	While large MNEs with complex global values chains are at high risk of being involved with adverse human rights impacts, SMEs also have the potential of causing, contributing or being linked by their business relationships to adverse human rights impacts that need to be avoided and addressed and remediated. Further efforts may be needed to disseminate the Guidelines and raise awareness and capacity of SMEs to conduct RBC due diligence as appropriate to their size and business sector. In addition, conducting RBC due diligence will be increasingly required from SMEs as business partners to large MNEs.
62	Clean Clothes Campaign	Civil society organisation	Netherlands					All business enterprises, no matter their size or corporate structure, must be covered by the legislation. This includes corporate foundations, auditing companies, certification structures and others. Smaller companies are not immune to the risk of causing human rights violations in their value chain operations, and the need for responsible corporate practices and due diligence processes applies to companies of all sizes.

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
58	Enel Group	Company/business	Italy		On the one hand, new digital tools can accelerate the sustainable development and enable businesses to act responsibly. Some digital solution may support enterprises to implement a responsible supply chain management (e.g. blockchain technology to manage supply chains). On the other hand, it may lead to business causing or contributing to human rights and other social and environmental harms in new ways (e.g. risk of bias and discrimination in the use of artificial intelligence, and human rights risks associated with surveillance technology and the misuse of online content platforms to spread disinformation and empower the black market). That is why common and shared guidelines are needed	The current challenge posed by climate change phenomena is the main impediment to people's enjoying their own rights.	The right energy transition for everyone is crucial and offers innovative and inclusive services for elderly, weak, destitute or marginalized customers, vulnerable families or disabled persons. People come first, in all their dimensions, and in any kind of business.		
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	A responsible corporate governance framework establishing how executive management and Boards engage with and exercise oversight over human rights and RBC issues is a cornerstone of sustainable companies and critical to facilitating respect for human rights by business. Engagement by executive management and boards is required to make environmental and human rights due diligence a matter of strategic priority and ensure that the company undertakes a process of meaningful environmental and human rights due diligence which assesses the impacts that the company has on relevant rightsholders and prioritises action to address those impacts in line with the UNGPs.	The rapidly increasing digitalisation of public and private service delivery is altering and exacerbating the potential for all businesses – not just technology companies but also companies using and developing digital technologies – to adversely impact human rights. However, the Guidelines do not mention this issue explicitly. In addition, the unique value chain of digital activities – a more fragmented and complex value chain as compared with more traditional industries, such as extractives and commodity production – is also underrepresented in the Guidelines and guidance, leaving MNEs and NCPs without guidance on the importance of, and means to, understanding human rights impacts of digitalisation.	The climate emergency is considered to be the biggest threat to the enjoyment of human rights. With a view to remaining relevant to the key sustainability challenges of our time and aligning with the global commitments articulated in the Paris Agreement and the 2030 Agenda for Sustainable Development, the Guidelines should clarify the expectations on MNEs with regard to climate change.	Women and girls are often differently and disproportionately impacted by business activities. The OECD Due Diligence Guidance for Responsible Business Conduct contains recommendations urging businesses to apply a gender perspective to risk-based due diligence. However, the Guidelines themselves do not adequately address gender issues. The Guidelines should further guide MNEs in supporting the rights of indigenous peoples, ethnic minorities, migrant workers, children, persons with disabilities and other disadvantaged groups. Guidance could include seeking specialised/ additional due diligence measures to ensure the needs and rights of these groups are respected. Inspiration here: https://www.humanrights.dk/publications/respecting-rights-indigenous-peoples-due-diligence-checklist-companies		Human rights defenders (HRDs) play a critical role in monitoring state and business conduct in the context of economic activities by identifying concerns, and advocating for redress and accountability. The role of HRDs in human rights due diligence is recognised in the UNGPs and meaningful stakeholder engagement is encouraged by due diligence guidance. However, HRDs are often subject to persecution and harassment, punishment, arbitrary arrest or detention. The OECD Guidelines should further recognise the important role of HRDs and that businesses should refrain from any action undermining the work of HRDs but rather seek to protect a shared civic space.
62	Clean Clothes Campaign	Civil society organisation	Netherlands	Ambitious and strong corporate governance rules can help to advocate for a system change with reference to the duty of directors and the scope of company's activity and impact need be.			Since women are disproportionately impacted by gender-based violence in global supply chains, it is necessary to expand gender-related topics within the context of the responsible management of the supply chain.		

Q3. (Comments)								
#	Name	Profile	Country	Disclosure	Human Rights	Employment & IR	Environment	Combating Bribery etc
63	Front Line Defenders	Civil society organisation	Ireland		Human rights defenders are at risk globally for speaking out critically about business operations around the world. They face retaliations around the world for their human rights work including defamation, criminalisation, violence and killings. More information about the situation of human rights defenders can be found in Front Line Defenders' Global Analysis and the Business & human rights Resource Centre's publication 'In the Line of Fire'. Many attacks are linked to a lack of meaningful engagement with local communities and human rights defenders.			
64	SOLIDARIDAD EU	Civil society organisation	Netherlands	Beyond reporting, disclosed information should be relevant to assess the impacts on the ground of business practices.		The current scope is limited to employment. This should be broader to cover farmers, workers, producers and miners well beyond the first tiers of an MNEs supply chain and to also include topics around living income and a living wage.	The current scope does not include deforestation.	
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile					
67		International / intergovernmental organisation	Italy	Very relevant, yet the elaboration of how companies actually implement the OECD Guidelines – and the 5 step framework – is not always aparent in public reporting	Very relevant, useful and well elaborated in the Guidelines	Ibid	Extremely relevant, yet not as elaborated in the Guidelines; topic areas that could be explored include GHG and Scope 3 emissions (supply chain), deforestation and the nexus between human rights and the environment / climate change	Relevant and reflected in the Guidelines, but not a largely promoted or elaborated area
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	Disclosure, with third party verification, is key to the credibility of any action and to ensure companies have enough encouragement to implement effective action.				

Q3. (Comments)								
#	Name	Profile	Country	Consumer Interests	Science & Tech	Competition	Taxation	Coverage of companies (...)
63	Front Line Defenders	Civil society organisation	Ireland					
64	SOLIDARIDAD EU	Civil society organisation	Netherlands					The current scope is limited to MNEs.
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile					<p>Creo que hoy la cobertura es a todos los modelos de negocio, faltando tal vez más claridad con los servicios digitales que se ofrecen desde territorios fuera de la OCDE, aunque por empresas que están vinculadas a países OCDE.</p> <p>En cuanto a tamaños, más que cobertura directa amplia y por igual, es importante fortalecer los incentivos y uso de influencia en la cadena de suministro, así como de comportamiento responsable con empresas pequeñas.</p>
67		International / intergovernmental organisation	Italy	Ibid, as above. Very relevant however the elaboration of consumer issues – and how they respond to RBC – can be better illustrated.	A very important topic to RBC and supply chain risk. Elaborating how science and technology can generate social and environmental impacts through business conduct is much needed (including what that looks like in different sectors)	Relevant; furthering data on how risk-based due diligence can strengthen firm competitiveness in different sectors would be extremely useful		Very relevant, particularly in understanding RBC differences and responses according to different sizes of enterprises, and the particularities in different sectors (ex. agricultural enterprises, packaging, cooperatives, etc)
68	UNFCCC secretariat	International / intergovernmental organisation	Germany				This is key to ensure that society has access to the resources required to meet the climate change and other challenges, including a fair transition.	All companies should implement RBC, but mobilizing the biggest ones will help mobilize smaller ones, so the focus may be on big enterprises.

Q3. (Comments)									
#	Name	Profile	Country	Corporate governance	Digitalisation	Climate change	Diversity, including gender	Animal welfare	Other (specify in comment)
63	Front Line Defenders	Civil society organisation	Ireland						
64	SOLIDARIDAD EU	Civil society organisation	Netherlands			Not in the scope of the OECD Guidelines at the moment	Not in the scope of the OECD Guidelines at the moment. Specific recommendations for often marginalized sectors are key to advance on an implementation that benefits all.	Not in the scope of the OECD Guidelines at the moment.	
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile		Es fundamental, pero su tratamiento debiera ser transversal por el nivel de impacto que genera, más que una materia en sí misma o separada de las temáticas anteriores.	Es fundamental, pero su tratamiento debiera ser transversal por el nivel de impacto que genera, más que una materia en sí misma o separada de las temáticas anteriores.	Es un tema relevante, pero que debiera ser transversal por el nivel de impacto que genera, más que una materia en sí misma o separada de las temáticas anteriores.	Es un tema importante, que puede considerarse hoy incluido en materias de medio ambiente e intereses de los consumidores.	Pueblos Indígenas. Un instrumento que busque presentar directrices de comportamiento empresarial, debe incorporar de mejor forma la perspectiva de derechos de los pueblos indígenas, en particular tras el Convenio 169 y la Declaración de las Naciones Unidas sobre los derechos de los pueblos indígenas.
67		International / intergovernmental organisation	Italy	Very relevant, notably for larger enterprises	Very relevant, linked to technology and science	Very relevant, linked to environment and environmental due diligence	Very relevant, linked to human rights, employment but also development	Very relevant, particularly to sectors such as agriculture	Development: What is particularly relevant is understanding how risk and development are interrelated concerns; not much work has been done in this area under the OECD Guidelines
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	Changing the current governance models around private enterprises is key. Not so much the internal management of the companies, but the international rules for operation of companies, which allow them to nest companies one within another and avoid paying taxes, avoid responsibility for crimes and accidents etc.		If climate change is not addressed successfully, all other actions will become ineffective.			

Q4. a. In your view, what are the three main achievements of NCPs in promoting the Guidelines and facilitating access to remedy?

#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
1		International / intergovernmental organisation	Afghanistan			
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	The impartiality of governments even in relation to companies headquartered in the country of the NCP	The "OECD standard", the "OECD model", implemented and followed by all NCPs	Improving the RBC of multinational companies
3	Confédération démocratique du travail	Trade union	Morocco	Compagne de reconnaissance siblié	Réseau de relations avec les syndicats sérieux local	
4		Civil society organisation	Netherlands			
5	Grant Thornton	Company/business	Israel	beeing a national contact point		
6		Company/business	Ireland	Unsure	Unsure	Unsure
7	World Animal Protection	Civil society organisation	United Kingdom	The existence of NCPs is designed to ensure awareness of the Guidelines among their own and other governments, MNEs, and other stakeholders, and accountability of MNEs through facilitating resolution of Guidelines-based disputes.		
8		Company/business	Germany	Mechanism to facilitate the mediation of complaints	NCP as independent review and mediation body	
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine			
10	Modint	Industry organisation/ chamber of commerce	Netherlands	The NCP creates awareness about OECD guidelines	The NCP receives complaints	The NCP conducts surveys
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	Promotion of the implementation and promulgation of the OECD Guidelines in companies, workers' councils and - partly - with civil society.	Involvement of social partners and NGOs in the steering group and common organisation of events	
12	Ethisch Bedrijf	Company/business	Netherlands	Don't know.		
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden			
14	Eurogroup for Animals	Civil society organisation	Belgium			
15	EQUALIA NGO	Civil society organisation	Spain			
16		Academic, or research institution	Sweden	clarifying the scope of the Guidelines and specifying some concepts through application in concrete situations	bringing different stakeholders to deal jointly with an issue	offering quicker resolution to a grievance
17	CSC	Trade union	Belgium	que le PCN soit plus visible dans les entreprises.	échanger les informations obtenues en échangeant avec les parties prenantes.	
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	Unfortunately I see not a lot of effects of the NCP's. They are understaffed, not independent enough and no match for the multinationals they are delaing with.	the visibility of the NCPs are not very clear, and therefore hard to comment on their achievements.	
19		Civil society organisation	United States	consolidation of a single point of contact		
20	Travail.Suisse	Trade union	Switzerland	Une procédure (encore bien imparfaite) de traitement des cas	Une coopération accrue entre PCN	
21		Trade union	Panama	1. La propia institución de un PNC ya representa un avance, un logro. Pero, ello tiene que estar empoderado y tener a manos un mecanismo mas eficaz de promoción de una conducta responsable en situaciones de evidente descaso de una empresa con estos valores y principios	2. Constituye un logro sí y cuando un PNC se pone activo en términos de promoción de las Directrices, o sea, cuando invita e involucra nos grupos de interés en su campo de aplicación, en favor de una conducta empresarial responsable y sostenible	3. Mantenerse a margen de las presiones y de un entorno conflictivo, centrado en la promoción de un comportamiento empresarial responsable y por ende, sostenible
22	Four Paws International	Civil society organisation	Austria	The existence of NCPs is designed to ensure awareness of the Guidelines among their own and other governments, MNEs, and other stakeholders, and accountability of MNEs through facilitating resolution of Guidelines-based disputes.		
23		Civil society organisation	Germany			
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	Promoting awareness of the Guidelines among governments, MNEs and other stakeholders. Increasing accountability of MNEs by facilitating the resolution of Guidelines-related disputes.		
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland			
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	The NCPs enable the governments, MNEs, and other stakeholders to stay aware of the Guidelines and allow them to facilitate the resolution of Guidelines-based disputes.		

Q4. a. In your view, what are the three main achievements of NCPs in promoting the Guidelines and facilitating access to remedy?

#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
27	FNV trade union, the Netherlands	Trade union	Netherlands	In my country, considerably. In other countries: by far not enough.	Remedy remains rare. In a specific instance about the behaviour of Heineken in Congo, we had the best practise thinkable. We should have many more examples to show and to follow.	In my country and within the context and instruments of the Guidelines, the NCP obtained a independant position supported by law. I wish that for other NCP's too. There are far too many NCP's that exist of one civil servant acting in line with what his or her government wants.
28		Company/business	Netherlands	accountability of MNEs by providing a (non-binding, unfortunately) sector-overarching and acknowledged complaint mechanism for implicated stakeholders.		
29	Australian Council of Trade Unions	Trade union	Australia			
30	Finnwatch	Civil society organisation	Finland	Some NCP complaints have led to groundbreaking outcomes, e.g. the complaint against ING-bank, which helped to clarify expectations on the corporate responsibility to mitigate climate change and specifically, on the financial sector. In doing so, NCPs play an important role in deepening the understanding and implementation of RBC.	In some cases, NCP's have also been able to secure reparation for communities. As the so-called third-pillar of RBC, access to remedy, is in general underdeveloped, the role NCPs play in this regard has been important.	
31		Company/business	Albania			
32		Civil society organisation	Denmark			
33		Civil society organisation	Spain	Institucionalización de un mecanismo gubernamental de denuncia de prácticas empresariales no acordes con las líneas directrices.		
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	The NCPs have been instrumental in raising awareness about RBC, which is an important positive achievement. In the few cases that have fallen out in favor of the claimants, the NCPs have also been instrumental in improving the conduct of the companies involved, which is also positive. But these achievements are insufficient.	N/A	N/A
35	Austrian Trade Union Federation	Trade union	Austria	Main task of the National Contact point is to promote the implementation of the MNE guidelines among companies, works councils and NGOs.	The National Contact point is mandated to process and accompany complaint procedures.	The national contact point should involve social partners and NGOs within the steering committee and regular events, which it does. The cooperation works well.
36	Lady Lawyer Foundation	Civil society organisation	Italy	NCPs are the lynchpin of the OECD Guidelines system. They ensure both awareness of the Guidelines among their own and other governments, MNEs, and other stakeholders, and accountability of MNEs through facilitating resolution of Guidelines-based disputes.	The Guidelines expect NCPs to function according to core criteria of visibility, accessibility, transparency, and accountability as well as with complaint handling principles of impartiality, predictability, equitability, and compatibility with the Guidelines.	At present, the Procedural Guidance allows states to set up their NCP in any way they choose, so long as it operates in a manner "functionally equivalent" to the other NCPs.
37		International / intergovernmental organisation	Kenya			
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	La realizacion de diferentes eventos de difusión de las directrices	la creación de un consejo asesor integrado por diversas organizaciones sociales y sectores gubernamentales	la creación de una pagina web con información abierta
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States			
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	Desde 2011 los Puntos Nacionales de Contacto mantienen una agenda proactiva para promover el cumplimiento efectivo por parte de las empresas de los principios establecidos en las Líneas Directrices, esto ha derivado en uno de sus mayores logros: el desarrollo de una serie de guías de debida diligencia que se convirtieron en las principales normas internacionales sobre CER. La red de PNC ha aportado sus conocimientos y su experiencia práctica para la elaboración de la guía general de debida diligencia para la CER (2018), las guías sectoriales y programas que orientan a las empresas en la implementación de este proceso.	Las Líneas Directrices están abiertas a la adhesión de países que no son miembros de la OCDE. Si bien el índice de adhesión es muy importante para la implementación de las Líneas Directrices, uno de los mayores logros de la red de PNC está relacionado con la promoción y la cooperación con los países no adherentes. Con frecuencia las empresas de un país adherente operan en territorios y países que aún no lo son. Los PNC llevan adelante importantes tareas de divulgación, que se ven reflejadas en el aumento de medidas en materia de CER adoptadas por países no adherentes.	Los gobiernos están incorporando y fomentando cada vez más las Líneas Directrices y la Conducta Empresarial Responsable (CER) a través de políticas públicas como iniciativas regulatorias y planes nacionales de acción sobre empresas y derechos humanos (PAN). Los PNC a través del desempeño de su labor de promoción, han sido una parte fundamental en el crecimiento de las políticas públicas y legislación en materias de CER, lo que constituye un destacable logro. Buena parte de las medidas implementadas como los PAN, incluyen un compromiso con el fortalecimiento del PNC y/o le asignan mandatos específicos.
41	Animal Equality	Civil society organisation	United States			
42	National Union of Bank Employees	Trade union	Malaysia			

Q4. a. In your view, what are the three main achievements of NCPs in promoting the Guidelines and facilitating access to remedy?

#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
43	Arisa	Civil society organisation	Netherlands	They ensure both awareness of the Guidelines among their own and other governments, MNEs, and other stakeholders, and accountability of MNEs through facilitating resolution of Guidelines-based disputes.	NCPs have made it possible for rightsholders to seek remedy for harm done by businesses. Accessibility of a remedy mechanism is significant in the whole due diligence process. It not only leads to accountability, but lessons can be learned from the filed complaints to effectively prevent similar issues arising in the future. Especially the inclusion of NGOs as eligible notifiers has helped increase accountability of the business' conduct.	
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France			
45	Save the Children	Civil society organisation	United Kingdom	The visibility of the OECD Guidelines has increased due to the existence of the NCPs and the time and effort dedicated towards this criteria by the NCPs.	Accessibility of a remedy mechanism is significant in the whole due diligence process. It not only leads to accountability, but lessons can be learned from the filed complaints to effectively prevent similar issues arising in the future. Especially the inclusion of NGOs as eligible notifiers has helped increase accountability of the business' conduct.	
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	For me, the Heineken case signifies a major achievement of NCPs. It shows how a non-judicial grievance mechanism can achieve remedy when a company is genuinely willing to partake in the specific instance procedure.	I am also enthusiastic about the Lauge Koch case, whereby on its own instigation the Danish NCP investigated a case against its own government and ruled that the government did not fully comply with the Guidelines.	As a result of various specific instances at a number of NCPs, the Guidelines have been broadly applied to various actors who initially may not always have been envisioned to fall under the scope of the Guidelines (e.g. minority shareholders, export credit agencies, SMEs). This emphasises the relevance of the Guidelines.
47	Danish Trade Union Confederation	Trade union	Denmark	There has been improvements in the requirements to the indicative timescales for completion of cases and improvement in the cooperation between home and host country		
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	The NCPs monitor the implementation of the parties' agreements or recommendations, which increases the responsibility of the parties for the implementation of agreements or recommendations.	The NCPs allow the parties to file a complaint and settle the dispute, avoiding appealing to court.	The NCPs case database increases the transparency, helps to indicate the companies with non-responsible behavior.
49	World Benchmarking Alliance	Civil society organisation	Netherlands			
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic	stakeholder relations	pursuing of multilateral cooperation	increasing of awareness
51		Civil society organisation	Netherlands			
52	Norges Bank Investment Management	Other	Norway	NCPs have made an active contribution to the uptake and implementation of the Guidelines by companies through guidance and promotional activities.	The non-judicial grievance mechanism offered by the NCPs has contributed to the implementation and effectiveness of the Guidelines.	(The non-judicial grievance mechanism has also helped achieve the third pillar of the UNGPs by contributing to access to remedy.
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway	The Norwegian NCP has a good reputation in the business community. Procedures are thorough and objective. Business believes that the NCP system, if well implemented, can create great benefit, by offering a mediation platform for constructive dialogue with a view towards finding a future-oriented solution that is in the interest of all parties involved. The NCP process can thereby also serve as an effective dispute resolution mechanism that offers a way to potentially avoid costly and time-consuming judicial proceedings.		
54		Trade union	Spain			
55	Force Ouvrière	Trade union	France	Mettre autour de la table des acteurs qui ne se rencontraient pas auparavant. Il permet ainsi de créer un dialogue entre les entreprises et les plaignants.	Si ce ne sont pas des tribunaux des entreprises multinationales, les PCN ont néanmoins permis de mettre en œuvre des réparations pour les victimes des activités des multinationales qui n'avaient auparavant aucun recours possible.	Certains PCN ont impliqué les organisations syndicales et patronales, rendant le PCN tripartite. Cela permet souvent un meilleur règlement des litiges. Principe de saisir le plus tôt les parties et de les faire se rencontrer = pas de cristallisation des problèmes
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany	They offer a state based non-judicial grievance mechanism that is by nature less formalistic than court proceedings and with a lower entry threshold. Therefore, the NCPs can potentially offer the possibility to advocate for improvements/remediation in a broader range of cases. This structure can, however, be a disadvantage as well.		

Q4. a. In your view, what are the three main achievements of NCPs in promoting the Guidelines and facilitating access to remedy?

#	Name	Profile	Country	Achievement 1	Achievement 2	Achievement 3
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	There have been even groundbreaking outcomes in some NCP complaints. For example, in the one against ING-bank. In this case NPC play an important role to deepen the understanding of RBC as the case helped to clarify expectations on the financial sector on the whole as also the corporate responsibility to mitigate climate change.	The role of NPCs has been very important in regard to access to remedy, the so-called third pillar of RBC. In some cases, the NPCs have been able to secure reparation for communities. This is crucial as this pillar of RBC is in general underdeveloped.	
58	Enel Group	Company/business	Italy	The NCPs allowed the reinforcement of implementation procedures through stronger and clearer rules in order to handle complaints, through their mediation role. It entails a more active contribution to the prevention and resolution of conflicts arising out of MNE operations	Improvement of the procedural aspects of the NCPs that operate according to the criteria stipulated by Ruggie for grievance mechanisms (a manner that is impartial, predictable and equitable).	They created a binding commitment of ministers to ensure the availability of adequate human and financial resources and the possibility to start anonymous specific instances.
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	Role of NCP in addressing specific instances through dialogue and mediation Because they are a state-based non-judicial mechanism, NCPs can play a key role in specific disputes by facilitating dialogue and seeking common solutions. In certain cases, NCPs have supported positive outcomes for those negatively affected.	Promotion of RBC NCPs have been an important actor in the dissemination of the Guidelines, making them accessible with local language guidance, and in providing practical advice tailored to sectors/ markets e.g. in Denmark organising dialogues and events on RBC and by supporting projects at the sector level (e.g. Danish Shipping) and towards public buyers. In the case of Denmark, this has further been supported by the NCP being established by an act of the Danish Parliament and with a specific mandate to also cover the public sector.	Formalised engagement with NHRIs The Global Alliance of NHRIs and the OECD have signed a Memorandum of Understanding (link: https://www.humanrights.dk/sites/humanrights.dk/files/media/migrated/ganhri_oecd_mou_2017.pdf) to promote further collaboration between NCPs and NHRIs (see below on how this can also be an opportunity to further build on).
60	Sinergia Animal	Civil society organisation	Austria			
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland			
62	Clean Clothes Campaign	Civil society organisation	Netherlands	The NCPs activity has opened up all stakeholders to the idea that MNEs can and should repair their wrongdoings and negative impact through concrete measures of redress.		
63	Front Line Defenders	Civil society organisation	Ireland			
64	SOLIDARIDAD EU	Civil society organisation	Netherlands			
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	1. Un sistema internacional. Establecer una instancia alternativa de solución de diferencias a la judicial, cuando los conflictos se mantienen vigentes a pesar del tiempo transcurrido o cuando no tienen cabida por su complejidad.	2. Flexibilidad. Permitir observar el conflicto y los potenciales caminos de remediación de forma flexible, desde una mirada internacional.	3. Una red. Establecer una red de cooperación para abordar las diferencias, que permite compartir buenas prácticas y transferir conocimiento y la mejor forma de promover e implementar las Directrices OCDE, la responsabilidad corporativa y la facilitación de diferencias en general.
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	Que existe una estrecha relación entre el capítulo de Empleo y Relaciones Laborales y los derechos y principios fundamentales de la OIT.	Que temas como trabajo en plataformas digitales y "gig economy", trabajadores migrantes, trabajo doméstico, salud y seguridad ocupacional e informalidad, entre otros, hayan adquirido relevancia.	
67		International / intergovernmental organisation	Italy	Policy coordination	Awareness Raising and Promotion of the Guidance	Database of Specific Instances and Lessons on RBC and remediation
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	No response		
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	Offering access to remedy in some high profile cases, including DRC workers, Intex Resources, and others. These have enabled victims of business-related abuses to access remedies where other avenues, including state-based judicial mechanisms, and corporate remediation mechanisms, failed.	Using mediators in NCP processes enables a richer approach to access to remedy than pure judicial proceedings and is a valuable tool for ensuring access to remedy.	Creating a viable route for access to remedy beyond the often costly domestic legal remedies and corporate remediation attempts which are mostly inadequate, and thereby promoting the idea of the trans-boundary and extraterritorial application of standards on Responsible Business Conduct.

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
1		International / intergovernmental organisation	Afghanistan			
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	Greater disclosure to Stakeholders		
3	Confédération démocratique du travail	Trade union	Morocco	Faible connaissance des objectifs des pcn au seins des organisations locales		
4		Civil society organisation	Netherlands	No possibility to enforce change		
5	Grant Thornton	Company/business	Israel	not known enough within the industry		
6		Company/business	Ireland	Unsure	Unsure	Unsure
7	World Animal Protection	Civil society organisation	United Kingdom	The Guidelines do not clarify common baseline expectations on the grievance mechanism and complaint-handling practices of NCPs. This has led to significant divergence, with differing levels of effectiveness. While flexibility is important, at the moment NCPs are left to individually struggle with common challenges such as determining a standard to evaluate claims, addressing conflicts of interest, and getting companies to engage in the voluntary dispute resolution process.	The NCPs would benefit from minimum expectations on transparency (e.g. by sharing prospective promotional plans, targeting outreach to stakeholder groups, maintaining a free, open and publicly accessible complaint database, and publishing complaints when received and initial assessments and final statements when drafted) and stakeholder (including civil society) involvement in NCP activities and dispute resolution.	There should be clarity on minimum expectations for the resourcing of NCPs, guidance on choosing an organisational structure that helps promote NCPs' independence and expertise, and expectations for issuing determinations of non-compliance with the RBC standards, seeking consequences for MNEs that do not engage in good faith in the specific instance process, and engaging in follow-up to verify compliance with agreements and recommendations.
8		Company/business	Germany	Ineffective, slow, over-administrative mediation and facilitation process	Lack of timely solution developed at NCP level	Insufficient review process for accepting cases
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine			
10	Modint	Industry organisation/ chamber of commerce	Netherlands	More visibility	More interaction with trade associations	More insight needed in complaint handling procedures
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	Lack of suitability for victims of negative impacts of business activity, NGOs as well as trade unions. Compensations of victims is not even mentioned in the Guidelines. In Austria, hardly any cases have been processed in recent years. The question arises as to whether sufficient advertising and efforts are being made to support complaints. The language of the section "Implementation in Specific Instances" (=grievance mechanism) is extremely vague and the lack of consequences at each stage of the process undermines respect and willingness of companies to participate in the process.	Lack of impartiality due to the fact that the NCP is integrated in the Federal Ministry of Economy. The NCP is thus bound by instructions. This constitutes a veritable conflict of interests.	Need for follow-up procedures and control of agreements: More than half of the specific instances are described as unsuccessful by trade unions. Arbitration should therefore be foreseen, as it helps in producing agreements. As to specific instances which where concluded with an agreement, check-ups should be introduced to verify long-term compliance with the agreed provisions.
12	Ethisch Bedrijf	Company/business	Netherlands	Clear norms.		
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden			
14	Eurogroup for Animals	Civil society organisation	Belgium			
15	EQUALIA NGO	Civil society organisation	Spain			
16		Academic, or research institution	Sweden	insufficient commitment from some states	limited mandate (mediation) and powers	lack of legally binding frameowrks at national and international levels. once these are in place, mediation might be more appealing to businesses (as ADS) and result in successul resolution of more cases
17	CSC	Trade union	Belgium	Droit de l homme	conformite juridique	lutte anti corruption
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	- more visibility	- limited cases	- see other answer
19		Civil society organisation	United States	the NCP complaint mechanisms have largely failed to facilitate access to remedy for impacted communities. In our view, serious gaps in both the RBC standards for multinational enterprises (MNEs) and implementation expectations for NCPs are preventing the Guidelines from fulfilling their purposes	Unfortunately, the Guidelines' Procedural Guidance sets so low a threshold for the required basic institutional arrangements, promotional activities, and complaint-handling procedures of NCPs that they vary widely in their effectiveness	Minimum expectations for NCPs in the Procedural Guidance should be raised to, for example, ensure NCPs have access to expertise on human rights and technical topics covered in complaints, input from stakeholder advisors, adequate resourcing to investigate complaints, a practice of undertaking promotional activities annually towards all stakeholder groups, and complaint handling procedures that ensure participation by NCPs and accountability for irresponsible business conduct,
20	Travail.Suisse	Trade union	Switzerland	Rendre la participation des parties obligatoire au traitement des cas si le PCN entre en matière	Chaque traitement de cas doit pouvoir se conclure par des recommandations et/ou des conclusions	Après chaque conclusion d'un cas, il faut une procédure de suivi

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
21		Trade union	Panama	1. Mantenerse a margen de presiones corporativas y políticas y mantenerse centrado en la promoción de los valores y principios de las líneas directrices. Disponer de independencia política frente a gobiernos. Disponer de recursos adecuados para su labor.	2. Ser respetado por medio de un poder mayor de convocatoria y arbitraje por ejemplo. Hoy, se ve muy limitado la capacidad de incidencia del PNC frente a malas conductas empresariales	3. No resultar irrelevante en razón de su debilidad política y ausencia de respeto y efectividad de sus decisiones. O sea, mantenerse activo, respetado, relevante, incidente.
22	Four Paws International	Civil society organisation	Austria	The Guidelines do not clarify common baseline expectations on the grievance mechanism and complaint-handling practices of NCPs. This has led to significant divergence, with differing levels of effectiveness. While flexibility is important, at the moment NCPs are left to individually struggle with common challenges such as determining a standard to evaluate claims, addressing conflicts of interest, and getting companies to engage in the voluntary dispute resolution process.	The NCPs would benefit from minimum expectations on transparency (e.g. by sharing prospective promotional plans, targeting outreach to stakeholder groups, maintaining a free, open and publicly accessible complaint database, and publishing complaints when received and initial assessments and final statements when drafted) and stakeholder (including civil society) involvement in NCP activities and dispute resolution.	There should be clarity on minimum expectations for the resourcing of NCPs, guidance on choosing an organisational structure that helps promote NCPs' independence and expertise, and expectations for issuing determinations of non-compliance with the RBC standards, seeking consequences for MNEs that do not engage in good faith in the specific instance process, and engaging in follow-up to verify compliance with agreements and recommendations.
23		Civil society organisation	Germany	Caste/DWD is not specified in the guidelines therefore NCPs do not have guidance on how to guide companies in addressing this stigmatized issue, nor help in facilitating remedy of violations to those suffering from caste-based discrimination.		
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	The Guidelines do not clarify common baseline expectations on the grievance mechanism and complaint-handling practices of NCPs. This has led to significant divergence, with inconsistent levels of effectiveness. While flexibility is important, at the moment NCPs are left to individually struggle with common challenges such as determining a standard to evaluate claims, addressing conflicts of interest, and getting companies to engage in the voluntary dispute resolution process.	The NCPs would benefit from minimum expectations on transparency, e.g. by sharing prospective promotional plans, targeting outreach to stakeholder groups, maintaining a free, open and publicly accessible complaint database, publishing complaints and initial assessments and final statements. The role of stakeholders including civil society should be clarified and enhanced in relation to their involvement in NCP activities and dispute resolution.	There should be clarity on minimum expectations for the resourcing of NCPs, guidance to choose an organisational structure that helps promote NCPs' independence and expertise, and expectations for issuing determinations of non-compliance with the RBC standards. There should be clear consequences for MNEs that do not engage in good faith in the specific instance process, and follow-up activities to verify compliance with agreements and recommendations.
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland	Lack of awareness around caste and those DBWD and how it should be addressed.	Caste/DBWD is not specified in the guidelines therefore NCPs do not have guidance on how to guide companies in addressing this stigmatized issue, nor help in facilitating remedy of violations to those suffering from caste-based discrimination.	
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	There is a lack in transparency within the NCPs activities and actions. That could be resolved by sharing prospective plans, offering a free, open and publicly accessible complaint database, and publishing complaints when received with their resolutions.	The process of the complaint handling is not exactly stated, which enabled a divergence, with differing levels of effectiveness. We acknowledge the need for flexibility but also encourage new guidelines to set a base principle for such processes.	The organisation structure should be clearly defined and the resourcing expectations clearly set.
27	FNV trade union, the Netherlands	Trade union	Netherlands	To have enough qualified people and enough means to handle the specific instances	To be known and easily accessible for victims whose rights are being violated	To have well prepared, and regular meetings with key stakeholders like unions and ngo's; to be transparant about its methods while handling specific instances
28		Company/business	Netherlands	awareness of its existence. Make the NCP's existence and functionality known in local languages, campaigns in risky production countries, public awareness amongst consumer groups and societal organisations etc.	hamonisation of procedures amongst NCPs, such as determining a standard to evaluate claims, addressing conflicts of interest, aligned remediation options etc.	
29	Australian Council of Trade Unions	Trade union	Australia	The absence of consequences at each stage of the specific instance process for MNEs undermines respect for the Guidelines and NCP mechanism and creates a disincentive for MNE participation.	The absence of determinations in final reports, particularly when the MNE refuses to participate in Good Offices, also undermines the mechanism.	The lack of political support from within Government to prioritise the Guidelines and policy coherence across Government, with priority instead placed on trade and investment objectives rather than responsible business conduct.
30	Finnwatch	Civil society organisation	Finland	Procedural Guidance does not guide NCPs in balancing the power of companies over notifiers, and thus the partiality and equitability of NCPs is regularly in doubt. The Guidance should set clear, universal expectations for transparency; require NCPs to continue evaluating plausible claims even if a company refuses to engage in mediation, to prevent companies from unilaterally stymying the process by refusing to participate; require states to apply material consequences to companies that refuse to engage in good faith in the NCP process or fail to implement recommendations given and agreements reached, and; require NCPs to develop conflict of interest procedures.	Procedural Guidance does not set basic expectations that would help NCPs promote accountability of corporations. The Guidance should require NCPs to state plainly when companies have breached the Guidelines, a determination that would serve as a form of remedy for complainants and a learning opportunity for MNEs; clarify NCPs' responsibility in facilitating access to remedy, to ensure rectification of past harms rather than only future policy changes; require NCPs to monitor whether MNEs actually fulfil recommendations made or agreements reached in complaints, and; call upon states to enable substantive or procedural reviews of complaints allegedly incorrectly handled by their NCP.	Procedural Guidance could strengthen the role of the Investment Committee itself in measuring and monitoring the functional equivalence of NCPs. Various methods – such as developing and applying a set of evaluative indicators to NCPs, creating a multi-year “path to effectiveness” to guide States progressively towards improving their NCP, and appointing a centralised person or team to assist with each actual ongoing complaint or spot-check a certain number of complaints per year - could help ensure greater consistency in NCP structures, performance, and complaint outcomes.

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?

#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
31		Company/business	Albania			
32		Civil society organisation	Denmark	Lack of awareness around caste and those DBWD and how it should be addressed.	Caste/DBWD is not specified in the guidelines therefore NCPs do not have guidance on how to guide companies in addressing this stigmatized issue, nor help in facilitating remedy of violations to those suffering from caste-based discrimination.	There is significant regional variation on how caste/DBWD manifests itself (even within a single country), therefore there will have to be significant variation on how it is addressed. This will require a deep understanding of caste and thorough consultation with local groups.
33		Civil society organisation	Spain	Acortar los tiempos del procedimiento. Según nuestra experiencia, la duración del procedimiento hasta su publicación (26 meses desde que se interpuso la denuncia y 21 meses desde que se aceptó) es excesivo y hace que este mecanismo no sea útil para resolver las disputas sobre la aplicación de la líneas directrices.	En todos los PNC restringir la confidencialidad, al proceso en si y/o datos que puedan poner en peligro la seguridad de las personas. De esta manera, la utilización del mecanismo del PNC no tendría consecuencias sobre el accionar de las partes denunciantes, especialmente para las ONG. En el caso del PNC español, como parte del proceso, y para verificar la buena fe, el PNC requiere a la entidad denunciante (en nuestro caso, una ONG) se abstenga de realizar comunicaciones sobre el caso. Esto de facto supone la paralización de las actividades de la ONG en el acompañamiento a la lucha de las comunidades indígenas. Sin embargo, las actividades empresariales no se detuvieron durante el procedimiento (26 meses), con lo que los impactos negativos continuaron.	Incluir la obligación de hacer un seguimiento a las recomendaciones que haga el PNC en sus informes y que estas sean públicas. En la actualidad, al menos en el PNC español, no es obligatorio ni se publica el resultado del seguimiento.
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	There is too much emphasis on mediation, even in situations when the complainants want a determination that the company is in breach of the Guidelines, and where mediation would achieve very little for them.	The NCP findings and judgements are not legally binding and the Guidelines do not require consequences for companies found to be in breach.	The threshold of evidence required from complainants is unrealistically high for a complaint to be accepted and a breach to be determined. Clarification is needed as to what is meant by 'substantiated'.
35	Austrian Trade Union Federation	Trade union	Austria	Since hardly any cases have been processed in recent years (only 5 cases in total since the beginning), the question arises as to whether sufficient advertising is taking place and whether sufficient efforts are being made to support complaints. About the cases themselves, there is a lack of long-term follow-up and control of the agreements.	Problem of confidentiality agreement (campaign ban). Although this problem was mitigated in the Rules of Procedure as part of the peer review. How it looks in practice will be seen in the future.	The fact that Austrian NCP is located in the Ministry of Economy leads to a conflict of interest, since it works for the interests of the economy. We strongly advocate for impartiality of the NCP.
36	Lady Lawyer Foundation	Civil society organisation	Italy	The Procedural Guidance does not set minimum expectations for the resourcing of NCPs, nor adequate guidance on locating the NCP within government and choosing an organisational structure that helps promote NCPs' independence and expertise in handling the broad range of issues common in complaints. The Procedural Guidance also does not set minimum requirements for ensuring stakeholder (including civil society) involvement in NCP activities including dispute resolution, ideally in the NCP structure itself or through an oversight or advisory body. Further, the Procedural Guidance does not clarify how states should avoid conflicts of interest arising in relation to their NCPs' dispute resolution activities.	The Procedural Guidance gives little guidance to states to clarify how NCPs can best promote the OECD Guidelines to governments and stakeholders and achieve the core criteria of transparency, such as by sharing prospective promotional plans targeting outreach to all stakeholder groups, maintaining a public complaint database, and publishing complaints when received and initial assessments and final statements when drafted. The Guidelines do not clarify common baseline expectations on the grievance mechanism and complaint-handling practices of NCPs. This has led to significant divergence, with differing levels of effectiveness. While flexibility is important, at the moment NCPs are left to individually struggle with common challenges such as determining a standard to evaluate claims, addressing conflicts of interest, and getting companies to engage in the voluntary dispute resolution process. The NCPs would benefit from minimum expectations on transparency.	The admissibility criteria in the Guidance are unwieldy and difficult for NCPs to apply in a manner that facilitates access to dispute resolution. There should be clarity on minimum expectations for the resourcing of NCPs, guidance on choosing an organisational structure that helps promote NCPs' independence and expertise, and expectations for issuing determinations of non-compliance with the RBC standards, seeking consequences for MNEs that do not engage in good faith in the specific instance process, and engaging in follow-up to verify compliance with agreements and recommendations. The Procedural Guidance does not require follow-up monitoring after completion of complaints to help MNEs fulfil their RBC commitments. It also does not set expectations and guidance to help NCPs anticipate and respond to retaliation against human rights defenders associated with complaints, and mitigate potential barriers to disadvantaged groups using the mechanism.
37		International / intergovernmental organisation	Kenya			
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	Que sus prácticas y decisiones no esten sujetas a las necesidades y limitaciones políticas del gobierno de turno	Mayor ejecutividad y actuar con neutralidad y no a favor de las empresas	Dar posibilidades de participación al cponsejo asesor en el análisis de los casos y la evaluación de las quejas. Dotar de recursos financieros al PNC para realizar actividades de difusión y facilitar las visitas a la población de las provincias donde se originan las quejas de violacion de la directrices. Las organizaciones del Consejo Asesor tienen capacidad no utilizada para analizar loss casos y emitir opinion sustentable para orientar la actividad de PNC

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	Unfortunately, the Guidelines' Procedural Guidance sets so low a threshold for the required basic institutional arrangements, promotional activities, and complaint-handling procedures of NCPs that they vary widely in their effectiveness. Minimum expectations for NCPs in the Procedural Guidance should be raised to, for example, ensure NCPs have access to expertise on human rights and technical topics covered in complaints, input from stakeholder advisors, adequate resourcing to investigate complaints, a practice of undertaking promotional activities annually towards all stakeholder groups, and complaint handling procedures that ensure participation by NCPs and accountability for irresponsible business conduct, such as transparency over complaint processing, commitment to issue determinations of non-compliance and seek consequences for MNEs refusing to participate in good faith, and a practice of engaging in follow-up monitoring.	In a context of shrinking civil society space, the WPRBC and many OECD states are taking action to advance protections for human rights defenders. Yet the Guidelines include no provisions identifying the corporate nexus with harm to defenders or explaining how MNEs should avoid both actions or omissions that adversely impact defenders. Meanwhile, the Procedural Guidance does not call upon and guide NCPs in adopting procedures to discourage and address threats to complainants, including retaliation for complaint-filing.	
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	En un contexto de acelerada digitalización global, los PNC tienen el desafío de promover la transparencia y ayudar a las empresas a aplicar la debida diligencia en la práctica. Esto significa brindar mayores precisiones sobre las expectativas de la CER, por ejemplo mediante la elaboración de guías adicionales que orienten la implementación de la debida diligencia por parte de las empresas del sector tecnológico y/o relacionadas a la digitalización, teniendo en cuenta sus diferentes tamaños y recursos. También alentar a las empresas a divulgar información en formatos estandarizados y comparables; y a establecer canales de reclamación a nivel operativo.	La creciente adopción de medidas gubernamentales que promueven a las Líneas Directrices y CER en el ámbito nacional impondrá a los PNC un desafío clave: promover el establecimiento de políticas públicas y marcos normativos que respaldan a la conducta empresarial y la debida diligencia en forma coherente. Los PNC tendrán un rol central en el seguimiento de la implementación de los compromisos asumidos por los países adherentes y las acciones tomadas para integrar en forma eficaz la CER, contribuyendo a la identificación de posibles efectos adversos y favoreciendo el crecimiento productivo, económico y social en forma inclusiva.	Los PNC constituyen un mecanismo clave para promover el acceso a la reparación, ya que actúan como mecanismos extrajudiciales de reclamación. Desde 2011 han recibido cada vez más reclamos que involucran una alegada inobservancia de las Líneas Directrices, en particular las instancias específicas relacionadas con la digitalización. Sin dudas esta tendencia se incrementará y el proceso de instancias específicas relacionadas con la digitalización, el flujo transfronterizo de datos y las nuevas tecnologías se volverá más complejo y desafiante, si las Líneas Directrices tanto como los procedimientos y estrategias complementarias no dan cuenta de ello en forma precisa.
41	Animal Equality	Civil society organisation	United States			
42	National Union of Bank Employees	Trade union	Malaysia			
43	Arisa	Civil society organisation	Netherlands	The OECD Guidelines calls vaguely for complaints to be “material and substantiated” in order to be accepted by NCPs. These vague terms are not defined and thus often result in overly burdensome interpretations by NCPs, such as the Mexican NCP whose rules of procedure call for complaints to show a “proven relation between the activities of the MNE and the issues raised” and also requires that facts be “susceptible of being resolved through the specific instance.” ¹³ The substantiation standard in the Procedural Guidance is intended to establish whether a complaint is bona fide rather than frivolous, and should only require that the factual allegations be plausible.	Three quarters of NCPs are based in economic ministries, while three are even placed in export promotion agencies. The placement of these NCPs in ministries focused on increasing economic development often causes civil society to doubt their impartiality and can expose them to greater risk of conflict of interest between the goals of the ministry and the requirement for non-biased handling of complaints. Other practices of most NCPs - such as their protection of confidentiality for MNEs and their unwillingness to proceed with complaints where companies refuse to participate, issue determinations of non-compliance with the Guidelines, and seek consequences for MNEs that do not engage in the complaint process or implement recommendations given - also are perceived by civil society as showing partiality towards the preferences of companies.	The lack of clarity in the Guidelines forces NCPs to struggle individually with common challenges - such as determining a standard on which to evaluate claims, addressing conflicts of interest, and coaxing companies to engage in the voluntary dispute resolution process. Raising the bar for the expectations, practices, and authorities of NCPs would make it easier for them to function effectively as an impartial and accountable path to remedy for impacted communities - and defend their procedures when corporations push back against them.
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France			
45	Save the Children	Civil society organisation	United Kingdom	Accessibility can still be improved further. People or communities that do not have sufficient financial means or support cannot access NCPs. Furthermore, barriers to access (especially for marginalized groups such as children) are still present, due to the vague admission criteria, language and cultural barriers, safety concerns, etc. It is clear that what is currently brought to the NCPs is very limited and depends on third actors (organizations, journalists, civil society), leaving the vast majority of those at risk completely outside the mechanism as it is.	The voluntary nature of the mechanism can easily frustrate the ability for effected persons and communities to get access to remedy. The Guidance should require NCPs to continue evaluating plausible claims even if a company refuses to engage in mediation, to prevent companies from unilaterally stymying the process by refusing to participate.	Equitable functioning of all NCPs. Currently the NCPs are not ‘functionally equivalent’ as required by the Guidelines. The aforementioned admission criteria are one example of a divergence among complaints deemed admissible or not by different NCPs. Furthermore, the term ‘functionally equivalent’ does not set a minimum standard of quality for the NCPs, neither do the definitions of the core criteria accessibility, visibility, accountability and transparency provide enough guidance for NCPs. Furthermore, Member States should ensure adequate resourcing for NCPs.

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	A major challenge is to reinforce functional equivalence between NCPs. This primarily entails the specific instance procedure and the outcome of decisions (see my earlier comment on compatibility), but also encompasses the institutional structure of NCPs (impartial or not), the amount of resources allocated (creating a level playing field) and the appointment of high-level professionals (cf. the Dutch NCP).	The accessibility of NCPs has improved over the years. However, some stakeholders advocate for more possibilities for the less privileged (e.g. indigenous people) to start a specific instance procedure. I agree with these stakeholders that the accessibility of NCPs can be improved on this issue.	NCPs must improve their visibility. Many (potential) stakeholders are not aware of the Guidelines or NCPs. For the Dutch NCP, this 'awareness gap' was found in research conducted by the Dutch Association of Investors for Sustainable Development and my own research.
47	Danish Trade Union Confederation	Trade union	Denmark	There needs to be greater coherence in the functioning of the NCPs in the different countries. Need for stronger procedural guidance for the NCPs. Should be allocated sufficient ressources to the NCPs.	Need for greater expertise in the well-established practice of labour management mediation	
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	Agreements reached during such procedures or recommendations of NCPs are not binding.	It is possible to strengthen the role of the NCP by introducing the med-arb procedure, during which the NCP would provide good offices, mediation or reconciliation services, and in the end the parties could give binding force to the execution of such agreement by an arbitration decision.	The NCPs do not conduct the early neutral evaluation with legal, economic or technical analysis. Technical experts who have knowledge in narrow issues are rarely involved in procedure by the NCP.
49	World Benchmarking Alliance	Civil society organisation	Netherlands			
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic	need for more guidance on institutional arrangements	follow-up process	-
51		Civil society organisation	Netherlands			
52	Norges Bank Investment Management	Other	Norway	Ensuring functional equivalence.	Ensuring uniform application of the requirements in the Guidelines and the Procedural Guidance, with regards to application of the criteria for determining whether a case merits further examination. This process must not become illusory. An issue must be both material and substantiated, with indications of potential norm violations, in order to merit further examination.	Ensuring that specific instances are handled in an efficient, timely and transparent manner.
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway	Please make reference to the BIAC-TUAC-OECD Watch statement from 2015 their comments on the paper on the 20th anniversary of the NCP system. Governments should live up to their responsibility to ensure that their NCPs are adequately equipped and that NCP staff are accordingly trained in order to follow the processes and comply with the core criteria foreseen in the OECD Guidelines. This difference between the NCPs creates an unlevel playing field among NCPs, risking forum shopping, and significantly hampers the overall functioning of the NCP system.	The Guidelines and NCPs lack sufficient visibility among the business community. While major listed multinationals may be familiar with the Guidelines, this may not always be the case for SMEs and other privately-held, internationally active companies.	As BIAC writes in their initial comments some of our members, all private companies, have sometimes expressed concerns regarding the respect of confidentiality. There may also be some concerns regarding the use of aggressive campaigning, which may ultimately prevent companies from engaging in a specific instance process. The sometimes-prevailing public perception that a company involved in a specific instance has automatically 'done something wrong' may further serve as a disincentive to engage. There should further be a common understanding of what the NCP process is and what it is not.
54		Trade union	Spain	Introducir consecuencias para las empresas que no participan en la mediación de buena fe e incluir recomendaciones en sus informes finales, que han de ser publicados con la mayor información posible, limitando mucho el margen que tienen ahora las empresas para solicitar que no se divulgue su identidad, etc. y contar con mecanismos de seguimiento de dichas recomendaciones	Mejorar los resultados, conseguir que más empresas acepten participar en la mediación y, para ello, contar con personas expertas en mediación empresa-trabajadores o recurrir a mediadores externos cuando sea necesario	Mejorar su funcionamiento, acortando los plazos desde la presentación de un caso hasta su resolución
55	Force Ouvrière	Trade union	France	Augmenter les moyens alloués aux PCN, tant en termes de formation des membres du PCN, que du nombre de personnes y travaillant. Des moyens devraient également être spécifiquement alloués pour assurer une traduction et assurer une meilleure communication entre plaignants et entreprises.	il faut sensibiliser tous les acteurs sur le rôle du PCN : => Les plaignants, afin qu'il n'y ait pas de malentendu sur la nature du PCN. C'est en effet une instance de médiation, et non un tribunal ce qui génère parfois des frustrations chez les plaignants. => Les entreprises, afin qu'elles participent de bonne foi à la médiation (en transmettant les documents à temps, etc)	Une meilleure coordination entre PCN est nécessaire afin d'assurer un meilleur traitement des circonstances spécifiques (transferts de documents, recherche d'information sur une entreprise située sur le territoire d'un PCN, etc).

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany	Companies are not required to participate in the proceedings and can decide not to participate or to drop out of procedures without fearing any or major consequences in most cases. There is no compliance pull, which makes it difficult to get companies to the table and have them engage in good faith. Also, the non-implementation of an agreement or a determination is not sanctioned.	Mediation that fails needs to lead to determinations if requested by the submitting party. Otherwise companies again have no need/interest to participate in earnest in mediations and to accept agreements that lead to real change. NCP procedures must be harmonized to include such determinations and consequences. This needs to be part of the functional equivalence scheme and cannot be left open to individual NCPs to determine how to proceed.	Providing remedy as part of the non-judicial NCP mechanism needs to be strengthened, better analyzed and harmonized among the NCPs, with an express goal to align with the UNGP efficiency criteria. Additional clarification is needed to deal with parallel proceedings in order to increase NCPs' acceptance of specific instances even if court proceedings are ongoing. The NCPs operate based on a totally different standard than judicial systems. To exclude engagement due to parallel proceedings, NCPs need to concretely show wherein lies the serious damages to a company in the specific case. Combating all forms of bribery and corruption still falls short in the handling by the NPC's. Updated comprehensive standards on corruption would synchronize expectations for MNEs with other standards, help NCPs understand diverse corruption issues and foster improved and appropriate treatment of corruption issues in specific instances
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	It causes doubt about the partiality and equitability of NCPs that Procedural Guidance does not guide NCPs in balancing the power of companies over notifiers. Therefore, it is crucial that the Guidance will set clear and universal expectations for transparency. This means that NCPs should be required to continue evaluating plausible claims even if a company refuses to engage in mediation; states should be required to apply consequences to companies that refuse to engage in the NCP process or fail to implement recommendations and agreements made; and NCPs should be required to develop procedures to handle conflicts of interest.	The Guidance should set basic expectations that would help NCPs promote accountability of corporations. The Guidance should require NCPs to state plainly when companies have breached the Guidelines. This would serve as a form of remedy for complainants and a learning opportunity for MNEs. It would clarify NCPs' responsibility in facilitating access to remedy and to ensure rectification of past harms, not just future policy changes. NCPs should monitor whether MNEs fulfil recommendations and agreements made, and call states to enable reviews of complaints incorrectly handled by their NCP.	
58	Enel Group	Company/business	Italy	Ensuring that the financial and human resources provided to NCPs are related to the scope of their role and the heightened complexity of their work	Ensuring that the NCPs are provided with the necessary support and visibility within government to carry out their functions effectively and promote policy coherence on Responsible Business Conduct.	Ensure that the composition of every NCP is such that it respects neutrality, can carry out its functions impartially and without a risk of conflicts of interest.
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	Institutional set-up, functional equivalence, and effectiveness as non-judicial remedy mechanism Despite the principle of functional equivalence, NCPs differ considerably in the way in which they are set up and operate and how they deal with specific instances. We encourage strengthening the efficiency of the NCPs through reviewing the Procedural Guidance in the Guidelines and to establish minimum criteria on how they are structured and operate to ensure an appropriate level of independence from business and government interests and ensure an equivalent process for those filing specific instances and meet the effectiveness criteria of the UNGPs for non-judicial remedy mechanisms.	Lack of Human rights capacity of NCPs Although over 50% of the specific instances brought to the attention of NCPs concern chapter IV, human rights expertise is not represented in all NCPs. An innovative approach to addressing this concern is NCPs including independent human rights experts or having an agreement with the National Human Rights Institution to seek to include human rights expertise where needed. Such practice however remains rare. (Most) NCPs need to be better resourced to be able to discharge their mandate.	Follow-up on cases NCPs do not have the power to oblige businesses to engage in specific instances procedures or to respect and implement their conclusions. This limits the ability of NCPs to act an effective grievance mechanism and provide access to remedy for victims. States should take steps to strongly encourage business to participate in the process and implement decisions where those exist.
60	Sinergia Animal	Civil society organisation	Austria	The complete gap in standards on animal welfare has prevented any complaints from being filed – and any remedy achieved – via the NCP complaint system regarding irresponsible business conduct towards animals.		

Q4. b. In your view, what are the three main challenges of NCPs in promoting the Guidelines and facilitating access to remedy?						
#	Name	Profile	Country	Challenge 1	Challenge 2	Challenge 3
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland	NCP's should be required to issue findings on whether a company breached the Guidelines. There should be consequences for breaches and for companies that refuse to participate in the process. Furthermore the NCP's should use professional mediators with labor relations expertise. Binding arbitration should be allowed to be requested by the complainant. Overall, the mechanism should provide a streamlined, adjudicatory process where both sides are allowed to present their evidence to the NCP at once. The Guidelines should also provide fair and consistent rules on campaigning, transparency and confidentiality. These rules should be standardized. Finally, the NCPs should be required to follow up on settlements to ensure that the employer is held to any agreements or decisions made.		
62	Clean Clothes Campaign	Civil society organisation	Netherlands	Complaint-handling procedures are unable to ensure accountability for irresponsible business conduct. NCP complaint mechanism and its decisions are not legally binding nor enforceable. Transparency over complaint-mechanism is lacking, threshold for accepting cases is higher than what should be expected, there are no consequences for companies refusing to participate in the proceedings in good faith. Furthermore, NCP rarely monitor compliance with the outcomes of their mediation and follow through with companies when they are not adhered to.	Power imbalances are not proactively addressed: NCP should proactively ensure that those imbalances are addressed and mitigated and do not impact the proceedings. This may mean seeking missing information, offering different ways to lodge complaints, accepting victim's legal representation if requesting, or – in exceptional cases – pay for travel if a complainant would not be able to take part in proceedings otherwise.	
63	Front Line Defenders	Civil society organisation	Ireland			
64	SOLIDARIDAD EU	Civil society organisation	Netherlands			
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	1. Estructura. Falta de estructura que permita sostener una intervención adecuada en los conflictos. Desde legislaciones que reconozcan la mediación, regulación de los Puntos Nacionales de Contacto, hasta recursos humanos y de otro tipo. Sin esta estructura, es muy difícil lograr los objetivos para los cuales se establece el sistema.	2. Proceso. El mecanismo de buenos oficios incorporado en la Parte II, fue diseñado en base a un sistema adversarial de solución de diferencias, con etapas e hitos estrictos, que no se condicen con la desformalización de un sistema alternativo de solución de diferencias. El sistema debiera en lo posible tener sólo dos etapas, intervención/buenos oficios y reporte.	3. Contexto. Contexto cultural que fomenta la litigación y no la salida alternativa de conflictos y la colaboración. Es importante tender puentes con los otros mecanismos de solución de diferencias, como los judiciales.
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	Que existe una estrecha relación entre el capítulo de Empleo y Relaciones Laborales y los derechos y principios fundamentales de la OIT.	Que temas como trabajo en plataformas digitales y "gig economy", trabajadores migrantes, trabajo doméstico, salud y seguridad ocupacional e informalidad, entre otros, hayan adquirido relevancia.	
67		International / intergovernmental organisation	Italy	Differences in economy, scope and concentration of MNEs in a given OECD country (ex. France vs Czech Republic)	Differences in where the OECD country begins in the supply chain (ex. consumer country vs producer country)	Rotation of public officials / NCPs
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	Lack of awareness among companies and the general public about their existence.	Strengthening of the NCPs, in particular in adherent and member developing countries	
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	Lack of consistent structures and procedure, which allows NCPs to reach different outcomes in similar cases and circumstances.	Inability to compel companies to participate, which then scuppers processes; for instance in the Ali Enterprises Fire Affectees Association case, when RINA refused to sign the Terms of Settlement drafted by the mediator.	Strengthening the Guidelines themselves; despite their 2011 update, further revisions are necessary to secure meaningful access to remedy. One such example is the need to tackle land rights generally, and the issue of free,prior and informed consent, in particular, in the Guidelines.

Q4c. Have you or your entity/organisation been involved in a case before an NCP (known as a ‘specific instance’)?

#	Name	Profile	Country	Involved in Specific Instance	Comment
1		International / intergovernmental organisation	Afghanistan	No	
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	Yes	
3	Confédération démocratique du travail	Trade union	Morocco	Don't know	
4		Civil society organisation	Netherlands	No	
5	Grant Thornton	Company/business	Israel	No	
6		Company/business	Ireland	No	
7	World Animal Protection	Civil society organisation	United Kingdom	No	
8		Company/business	Germany	Yes	
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine		
10	Modint	Industry organisation/ chamber of commerce	Netherlands		
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	No	
12	Ethisch Bedrijf	Company/business	Netherlands	No	
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden	Yes	
14	Eurogroup for Animals	Civil society organisation	Belgium	No	
15	EQUALIA NGO	Civil society organisation	Spain	Don't know	
16		Academic, or research institution	Sweden	No	
17	CSC	Trade union	Belgium		
18		Civil society organisation	United States	No	
19	Travail.Suisse	Trade union	Switzerland	No	
20		Trade union	Panama	Don't know	
21	Four Paws International	Civil society organisation	Austria	No	
22		Civil society organisation	Germany	No	There is significant regional variation on how caste/DWD manifests itself (even within a single country), therefore there will have to be significant variation on how it is addressed. This will require a deep understanding of caste and thorough consultation with local groups.
23	Animal Welfare And Trade Ltd	Company/business	United Kingdom	No	
24	Dalit Solidarity Network in Finland	Civil society organisation	Finland	No	There is significant regional variation on how caste/DBWD manifests itself (even within a single country), therefore there will have to be significant variation on how it is addressed. This will require a deep understanding of caste and thorough consultation with local groups.
25		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic		
26	FNV trade union, the Netherlands	Trade union	Netherlands	Yes	
27		Company/business	Netherlands	No	

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#	Name	Profile	Country	Involved in Specific Instance	Comment
28	Australian Council of Trade Unions	Trade union	Australia	No	No cases in the last decade.
29	Finnwatch	Civil society organisation	Finland	No	
30		Company/business	Albania		
31		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	Don't know	
32		Civil society organisation	Denmark	No	
33		Civil society organisation	Spain	Yes	<p>Informe del caso: https://comercio.gob.es/InversionesExteriores/PNCLD/Casos_tratados_PNCs/Documents/Informe-Final-caso-E-00007.pdf. Como parte del proceso, y para verificar la buena fe, el PNC requirió a Alianza por la Solidaridad que se abstuviera de realizar comunicaciones sobre el caso. Esto de facto suponía la paralización de las actividades de la organización en el acompañamiento a la lucha de las comunidades indígenas frente al proyecto RENACE. Por su parte, el Grupo COBRA-ACS no paralizó sus actividades en el proyecto, finalizando las fases III y IV, en ejecución en el momento de la denuncia, tal como estaban proyectadas.</p> <p>Teniendo en cuenta la duración del procedimiento hasta su publicación (26 meses desde que se interpuso la denuncia y 21 meses desde que se aceptó y desde que se requirió la necesidad de parar la campaña a Alianza por la Solidaridad por parte del PNC), la exigencia de paralización de las actividades de la campaña sobre el caso supuso un enorme menoscabo sobre las actividades de la ONG en favor de las comunidades indígenas afectadas. Especialmente relevante es el hecho que la campaña ya era pública y contaba con una amplia difusión en las redes sociales.</p> <p>Tras la emisión del informe final con las recomendaciones del PCN para el Grupo Cobra, pedimos que se hiciera su seguimiento. Para que el PNC hiciera un seguimiento a sus recomendaciones fue necesario hacer una solicitud expresa que debió ser sometida en una reunión plenaria del PNC. Tras más de un año llegó la respuesta: tras ponerse en contacto con la empresa su respuesta fue que no había llevado a la práctica las recomendaciones al no estar de acuerdo con ellas. Con esta última actuación el PNC daba por cerrado el caso. La respuesta de la empresa, eludiendo las recomendaciones, tampoco será publicada.</p>
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	No	<p>The network has not been involved directly, but one of our member organisations has.</p> <p>The Danish NCP has a statute of limitation of 5 years from when an environmental damage or human rights abuse involving enterprises has occurred until a case is filed. If a case is filed later than that, it will be dismissed. This is a big problem, when the damaging effects only present themselves after many years, for instance when it comes to people contracting cancer many years after having been subjected to harmful materials, toxic waste, etc. It should be mandatory for NCPs not to have a statute of limitation for filing cases.</p>
35	Austrian Trade Union Federation	Trade union	Austria	Yes	Unfortunately, for example in the case of GPA vs Novartis, the complaint did not lead to any confirmed breaches of the guidelines and therefore did not lead to any change in behavior on the part of the company. The reason for not having found any breaches might have been because of political interventions. The process was delayed and critical statements were removed from the draft. This confirms that the complaints procedure can only work if the NCP is independent.
36	Lady Lawyer Foundation	Civil society organisation	Italy	Yes	

Q4c. Have you or your entity/organisation been involved in a case before an NCP (known as a ‘specific instance’)?

#	Name	Profile	Country	Involved in Specific Instance	Comment
37		International / intergovernmental organisation	Kenya	No	
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina	Yes	3 casos.
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States	No	
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	No	
41	Animal Equality	Civil society organisation	United States	No	
42	National Union of Bank Employees	Trade union	Malaysia		
43	Arisa	Civil society organisation	Netherlands	Don't know	
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France		
45	Save the Children	Civil society organisation	United Kingdom	No	
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands		
47	Danish Trade Union Confederation	Trade union	Denmark	No	
48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	No	
49	World Benchmarking Alliance	Civil society organisation	Netherlands	No	
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic	Don't know	-
51		Civil society organisation	Netherlands		
52	Norges Bank Investment Management	Other	Norway	Yes	
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway	No	
54		Trade union	Spain	No	
55	Force Ouvrière	Trade union	France	No	FO n'a pas été partie d'une circonstance spécifique pour éviter tout conflit d'intérêt. En effet, la confédération FO est membres du PCN, et ne peut, par conséquent, pas être à la fois juge et partie. Le PCN français est en effet l'un des PCN tripartites.
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany	Yes	ECCHR and Germanwatch were Involved in several complaints as (co-) submitting party in specific instances dealt with by NCPs in Germany, Switzerland, UK, France and Italy. ECCHR also acted as expert advisor to the French NCP in one case. TI Germany had submitted complaint cases Ratiopharm and Oil for Food
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	No	
58	Enel Group	Company/business	Italy		

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#	Name	Profile	Country	Involved in Specific Instance	Comment
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	No	
60	Sinergia Animal	Civil society organisation	Austria		
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland	No	
62	Clean Clothes Campaign	Civil society organisation	Netherlands	Yes	<p>Our two most recent cases filed to NCPs are examples of the many challenges that still remain in the NCP system:</p> <p>--RINA CASE: We filed this complaint to the Italian NCP against the auditing company RINA Services S.p.A for wrongfully awarding the SA 8000 certification to the Ali Enterprises factory before it burned down in 2012. The NCP offered mediation which led to reaching a reasonable settlement. However, RINA then backed out of its commitment to the process and refused to sign. In its final statement, the NCP recommends to RINA to follow through with a “humanitarian gesture” and improve its due diligence and certification practices. But those recommendations are non-binding and RINA has no obligation to follow through, nor to provide reparations to those affected by the fire. https://cleanclothes.org/news/2020/faulty-pakistan-factory-audit-italian-social-auditor-rina-yet-again-disregards-families-harmed-by-textile-factory-fire</p> <p>--ADIDAS CASE: We filed this complaint to the German NCP against adidas for wage and freedom of association violations at one of their subcontracting factories in Indonesia. The NCP closed the case without resolution. Throughout the complaints procedure adidas has not been forthcoming regarding its due diligence processes and the NCP has not demanded further cooperation. This lack of transparency puts workers’ rights at risk and makes it challenging for NGOs to offer tailored recommendations on better risk management for future cases of suspected trade union discrimination. https://cleanclothes.org/news/2020/ngos-disappointment-as-german-ncp-close-adidas-labour-violations-case</p>
63	Front Line Defenders	Civil society organisation	Ireland		
64	SOLIDARIDAD EU	Civil society organisation	Netherlands	No	
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	Yes	
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	No	
67		International / intergovernmental organisation	Italy	No	
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	No	
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	No	

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
1		International / intergovernmental organisation	Afghanistan			
2	Brazilian Business Ethics Institute	Civil society organisation	Brazil	Inclusion of topics relevant to 21st Century businesses: Business Ethics, Codes of Ethics, Compliance, Integrity, Whistleblower Channel, ESG, etc...		
3	Confédération démocratique du travail	Trade union	Morocco	Aucun idée		
4		Civil society organisation	Netherlands	Gender inclusion		
5	Grant Thornton	Company/business	Israel	beeing relevant to regulators and investors		
6		Company/business	Ireland	The biggest opportunity is the move to bring mandatory human rights and environmental sustainability due diligence into the EU, hopefully starting a chain reaction that other regions will follow.	Introducing more sectoral guidance, and making the guidance ever more practical	Advocacy in source markets to encourage better enforcement of labour standards, working conditions and environmental standards rather than placing the burden solely on those who source from there.
7	World Animal Protection	Civil society organisation	United Kingdom	Update the topics in the MNE Guidelines to include animal welfare to ensure they match current public sentiment and expectations regarding animal welfare (e.g. the 'End the Cage Age' European Citizens Initiative, which was signed by over 1 million citizens). Without this, the Guidelines will continue to fall further behind the real-world actions MNEs and governments are taking on RBC towards animals, and will cease to be considered a useful resource for those MNEs looking for actionable and relevant RBC Guidance regarding animals.	Ensure that the Guidelines fully acknowledge the interconnectedness of the different chapters, rather than encouraging or permitting a siloed approach. For instance, animal welfare is a cross-cutting issue which links to biodiversity loss, labour rights (for example in factory farms and slaughterhouses), climate change and more.	The OECD should clarify RBC guidance on animal welfare. This should build upon the brief references to animal welfare in the OECD-FAO Guidance for Responsible Agricultural Supply Chains, to provide enterprises with a more thorough and robust guidance on the topic.
8		Company/business	Germany	Develop practical guidance, clarify roles and responsibilities of actors in the value chain	Simplify language and terminology	Build OECD government capability to manage complaints and drive efficiency and impact
9	The National Securities and Stock Market Commission (the NSSMC)	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Ukraine	Conducting educational work on the dissemination of knowledge and information on the Guiding Principles and world's best practices.		
10	Modint	Industry organisation/ chamber of commerce	Netherlands	Take SME's into account	Make the OECD guidances more practical for businesses	Take suppliers and production countries into account
11	Bundesarbeitskammer (BAK); Federal Chamber of Labour	Other: Legal representative of workers and employees in Austria	Austria	At present, the OECD Guidelines - as well as the UN Guiding Principles for business and human rights - represent an important reference for due diligence procedures of companies on an international level. Over the past decade, new standards and expectations have evolved and new challenges such as the protection of our environment, climate change and their consequences on humankind have arisen and demand for profound adaptations of the Guidelines. Currently, mandatory due diligence requirements are discussed at different levels (e.g. EU). In this spirit, binding provisions have to be implemented.		
12	Ethisch Bedrijf	Company/business	Netherlands	Include animal welfare.		
13	Djurskyddet Sverige (Animal Welfare Sweden)	Civil society organisation	Sweden	Integrating animal welfare in OECD guidelines has the potential to have a genuine impact on animal welfare, but also human welfare and the environment worldwide, reflecting the "One Welfare" principle of interdependent animal, planetary and human well-being. It would support the efforts of companies that have already adopted progressive policies, while encouraging others to follow. In addition, it would respond to citizens' expectations in the field. As revealed by the 2016 Eurobarometer, 94% of citizens in the EU are favourable to more animal welfare in animal productions.		

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
14	Eurogroup for Animals	Civil society organisation	Belgium	Integrating animal welfare in OECD guidelines has the potential to have a genuine impact on animals, but also on humans and the environment worldwide, reflecting the "One Health/One Welfare" principle of interdependent animal, planetary and human well-being. It would support the efforts of companies that have already adopted progressive policies, while encouraging others to follow. In addition, it would respond to citizens' expectations in the field. As revealed by the 2016 Eurobarometer, 94% of citizens in the EU are favourable to the improvement of animal welfare in animal productions.		
15	EQUALIA NGO	Civil society organisation	Spain	Integrating animal welfare in OECD guidelines will have a fundamental impact on animals, more information and more healthy products to consumers, decreasing the risk of zoonosis.	It would support the efforts of companies that have already adopted progressive policies, while encouraging others to follow.	it would respond to citizens' expectations in the field. As revealed by the 2016 Eurobarometer, 94% of citizens in the EU are favourable to the improvement of animal welfare in animal productions.
16		Academic, or research institution	Sweden	The emergence of mandatory DD laws	the growing inclusion of CSR and SD chapters in trade and investment agreements	demand from investors and the overall transition towards greener and digital economies (e.g. EU Green Deal)
17	CSC	Trade union	Belgium	identifier et évaluer les impacts négatifs qui sont liés aux activités de l'entreprise	Définir le rôle de l'employeur auprès de ses employés. Suivre la législation.	trouver de meilleure mécanismes judiciaires ou non dans l'entreprise hormis le syndicats.
18		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Netherlands	Admit that companies are many times for competition and financial reasons not working on their due diligence and adjust the guideline sthat companies get action perspective on how to work together on these subjects without stimulating cartel formation. - positive exposure in the market	The necessity of RBC and due diligence to meet the SDG's - level playing field	As an important answer to climat change - sustainability
19		Civil society organisation	United States			
20	Travail.Suisse	Trade union	Switzerland	La crise du Covid-19 nous oblige à repenser le fonctionnement économique, les chaînes d'approvisionnement et la nécessité de toujours mieux assurer la cohérence entre les aspects économiques, sociaux et environnementaux	Le public est de plus en plus sensible aux enjeux mondiaux	Les principe directeurs de l'OCDE peuvent contribuer, pour autant qu'on adapte leur contenu et leur mise en oeuvre, à aller vers un monde plus durable, plus sûr, plus basé sur la coopération que la confrontation.
21		Trade union	Panama	La adopción del principio de la diligencia debida, un claro logro.	Garantizar la participación sindical en los procesos de queja y disponer de mas recursos para efectivamente lograr que una empresa atienda al proceso de mediación	Creo que también representa oportunidad la adopción por parte de unos estados nacionales de un nuevo marco jurídico promotor de los derechos humanos mas allá de sus fronteras y aplicables a sus empresas multinacionales
22	Four Paws International	Civil society organisation	Austria	Update the topics in the MNE Guidelines to include animal welfare to ensure they match current public sentiment and expectations regarding animal welfare (e.g. the 'End the Cage Age' European Citizens Initiative, which was signed by over 1 million citizens). Without this, the Guidelines will continue to fall further behind the real-world actions MNEs and governments are taking on RBC towards animals, and will cease to be considered a useful resource for those MNEs looking for actionable and relevant RBC Guidance regarding animals.	Ensure that the Guidelines fully acknowledge the interconnectedness of the different chapters, rather than encouraging or permitting a siloed approach. For instance, animal welfare is a cross-cutting issue which links to biodiversity loss, labour rights (for example in factory farms and slaughterhouses), climate change and more	The OECD should clarify RBC guidance on animal welfare. This should build upon the brief references to animal welfare in the OECD-FAO Guidance for Responsible Agricultural Supply Chains, to provide enterprises with a more thorough and robust guidance on the topic. As illustrated throughout this response a sectorial approach alone is not sufficienet to fully reflect the crossing cutting issue of animal welfare and its role in responsible business conduct.
23		Civil society organisation	Germany	NCPs must take this opportunity to revise the Guidelines to strengthen standards on caste discrimination. Caste-based discrimination affects workers in all sectors and is often "invisible" to businesses throughout the supply chain. This invisibility is a key reason why businesses need improved guidance on addressing their caste-based impacts. Caste should be identified as a ground for discrimination (both workers and non-workers).	The Guidelines currently do not advise businesses in understanding intersectional discrimination. The Guidelines must more clearly call on businesses to address gender impacts in their value chains, and understand how Dalit women may suffer differently from Dalit men, whether as workers, community members or human rights defenders, as a result of their gender.	A revision of the guidelines would also call on businesses to undertake specialised due diligence and remedial action to ensure the voices and needs of the most marginalised and disadvantaged groups are heard and met.
24	Animal Welfare And Trade Ltd	Company/business	United Kingdom	Update the MNE Guidelines by including animal welfare, thus ensuring that they match existing private standards, national legislation in various countries, current public sentiment, and expectations regarding animal welfare. The 'End the Cage Age' ECI was signed by over 1 million Europeans. Over 110,000 citizens and over 110 MEPs joined the #EUforAnimals campaign demanding to integrate Animal Welfare in the job title of the relevant EU Commissioner. The Guidelines should include animal welfare, or they will fall behind the actions MNEs and governments are already taking on RBC towards animals, instead of supporting MNEs looking for RBC Guidance regarding animals.	Ensure that the Guidelines fully acknowledge the interconnectedness of the different chapters, rather than encouraging or permitting a siloed approach. For instance, animal welfare is a cross-cutting issue with links to biodiversity loss, labour rights (for example in factory farms and slaughterhouses), and climate change among other topics.	The OECD should clarify RBC guidance on animal welfare. This should build upon the brief references to animal welfare in the OECD-FAO Guidance for Responsible Agricultural Supply Chains, to provide enterprises with a more thorough and robust guidance on this topic.

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
25	Dalit Solidarity Network in Finland	Civil society organisation	Finland	NCPs must take this opportunity to revise the Guidelines to strengthen standards on caste discrimination. Caste-based discrimination affects workers in all sectors and is often "invisible" to businesses throughout the supply chain. This invisibility is a key reason why businesses need improved guidance on addressing their caste-based impacts. Caste should be identified as a ground for discrimination (both workers and non-workers).	The Guidelines currently do not advise businesses in understanding intersectional discrimination. The Guidelines must more clearly call on businesses to address gender impacts in their value chains, and understand how Dalit women may suffer differently from Dalit men, whether as workers, community members or human rights defenders, as a result of their gender.	A revision of the guidelines would also call on businesses to undertake specialised due diligence and remedial action to ensure the voices and needs of the most marginalised and disadvantaged groups are heard and met.
26		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Czech Republic	Include animal welfare in the updated version of guidelines to ensure they are up to date with current interests of society, such as the demand in the improvement of animal welfare (e.g. the 'End the Cage Age' European Citizens Initiative, which was signed by over 1 million citizens). Without this, the Guidelines will be behind the real-world actions and first hand interests, which the MNEs and governments are taking on RBC towards animals, and will become an irrelevant resource for those MNEs looking for actionable and relevant RBC Guidance regarding animals.	The importance of the effect and connection of one factor to another should be highlighted within Guidelines, rather than encouraging a one side point of view. For instance, animal welfare is a interconnected issue which is associated with biodiversity loss, labour rights (for example in factory farms and slaughterhouses), climate change and more.	The OECD should clearly state the RBC guidance on animal welfare, which should be based on the references to animal welfare in the OECD-FAO Guidance for Responsible Agricultural Supply Chains, to provide enterprises with a more thorough and robust guidance on the topic.
27	FNV trade union, the Netherlands	Trade union	Netherlands	To make the guidelines a standard OECD governments live up to in the best possible way	To create an extra instrument for governments that can be used in case companies refuse to come to the table and/or cooperate	To update the guidelines so that they stay relevant in the RBC national and international context
28		Company/business	Netherlands	Update the topics in the MNE Guidelines to include climate change, land rights, animal welfare etc. to ensure they match current public sentiment and international expectations. Without this, the Guidelines will become obsolete.	The MNE Guidelines should acknowledge the interconnectedness of risk areas (f.e. animal welfare and public health). They should also recognize the interconnectedness of sectors, and acknowledge that drivers in one sector influencing the severity of risks in other sectors. All is connected, a multi-disciplinary, sector-overarching approach to RBC is required.	Ensure they become mandatory to apply for MNEs in OECD states, as currently the EU is doing, to ensure a level playing field for companies as well as enlarge leverage for change in (risky products/risky countries') value chains.
29	Australian Council of Trade Unions	Trade union	Australia	Chapter V could be strengthened in the following ways: oMainstreaming the concept of 'good faith bargaining' as it is practiced and understood within the context of industrial relations oInclusion of the post-2011 OECD instruments on due diligence, including the Investment Committee clarification about meaningful due diligence involving trade unions published in 2021.	Chapters I and II need to promote the widest possible implementation of the Guidelines – key to this is improving the definition of MNE in the Guidelines to have a broad definition to ensure the widest possible observance of the Guidelines, and that all workers have access to remedy. The Guidelines should clearly apply to all entities engaged in or facilitating transnational business activities, and should clearly capture digital or big data MNEs, non-profits, institutional investors, and States in their role as economic actors (eg. Their activities in Govt procurement, providing export credit, issuing licenses and permits).	Integrating Just Transition principles in Chapters V, VI and IX to support the achievement of climate objectives, quality jobs and social protection
30	Finnwatch	Civil society organisation	Finland	The OECD Guidelines are unique for their broad scope, and therefore, provide an opportunity to further a holistic and integrated approach to emerging challenges – such as corporate responsibility to respect human rights in the context of climate change/biodiversity loss/digitalisation etc. However, currently the Guidelines do not make use of this potential. Meanwhile, their outdated content on other areas on which popular expectations for corporate conduct, or in some cases even legal obligations, have evolved – such as on fair taxation and non-financial disclosure, or environmental due diligence, render the Guidelines obsolete on such issues.	NCPs play a vital role in ensuring the success of the Guidelines, by promoting the Guidelines to businesses and other key stakeholders including civil society, and by facilitating access to remedy via their dispute resolution services. Unfortunately, the Guidelines' Procedural Guidance sets so low a threshold for the required basic institutional arrangements, promotional activities, and complaint-handling procedures of NCPs that they vary widely in their effectiveness. Minimum expectations for NCPs in the Procedural Guidance should be raised as explained above (see Q4).	We very much support the position of OECD Watch that serious gaps in both the RBC standards for multinational enterprises and implementation expectations for NCPs are preventing the Guidelines from fulfilling their purposes, and think that addressing those gaps should be top priority going forward.
31		Company/business	Albania			
32		Civil society organisation	Denmark	Opportunity 1 NCPs must take this opportunity to revise the Guidelines to strengthen standards on caste discrimination. Caste-based discrimination affects workers in all sectors and is often "invisible" to businesses throughout the supply chain. This invisibility is a key reason why businesses need improved guidance on addressing their caste-based impacts. Caste should be identified as a ground for discrimination (both workers and non-workers).	Opportunity 2 The Guidelines currently do not advise businesses in understanding intersectional discrimination. The Guidelines must more clearly call on businesses to address gender impacts in their value chains, and understand how Dalit women may suffer differently from Dalit men, whether as workers, community members or human rights defenders, as a result of their gender.	Opportunity 3 A revision of the guidelines would also call on businesses to undertake specialised due diligence and remedial action to ensure the voices and needs of the most marginalised and disadvantaged groups are heard and met

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
33		Civil society organisation	Spain	En la actualidad en la que se está abordando la obligatoriedad de marcos nacionales e internacionales de debida diligencia empresariales, las líneas directrices han de actualizarse, incorporando los elementos que se han demostrado que están detrás de los impactos negativos de las empresas sobre los DDHH. De ahí que sea una oportunidad actualizar y profundizar algunos de los aspectos de las Líneas Directrices.	Las agendas actuales de lucha contra el cambio climático y contra la desigualdad de género representan una oportunidad para incentivar que las empresas sean un actor relevante en su consecución. De ahí que su actualización en estos aspectos sea clave, incluyendo principios específicos de género y cambio climático.	
34	Danish 92 Group - Forum for Sustainable Development	Civil society organisation	Denmark	The OECD Guidelines are the leading standard on RBC and hence hold a great potential to be key tool for implementing better business models and facilitating access to remedy for victims of adverse corporate impacts. But only if they address key concerns expressed by NGOs and rightsholders globally. The Guidelines must be actualised and complemented with a range of urgent issues, mentioned in the chapters above, while staying broad in scope, covering companies and their value chains across all sectors and geographies, setting standards on environmental and social issues as well as human rights, and backed by state-supported grievance mechanisms.	The Guidelines should require NCPs to use the most advanced interpretations by the OECD and the UN Working Group of the UNGPs (and therefore of the Human Rights Chapter of the Guideline). Otherwise, NCP's apply their own logic which is often far removed from what is set out in the various clarifications set forth in the OECD due diligence Guide and sectoral guidance as well as the UNGPs.	There should be much more emphasis on transparency in the Specific Instance procedure. While much of the evidence submitted by complainants/NGO is in the public domain, companies insist on all their submissions being kept confidential. This means that they cannot be subjected to external scrutiny. There should be a presumption of transparency. In other words, all evidence submitted to the NCP should be put on their website, unless there are overwhelming reasons for this not to happen.
35	Austrian Trade Union Federation	Trade union	Austria	At the time, only instrument for lodging complaints against companies.	Establishes principles and benchmarks for corporate action.	Lays the foundation for a legally binding instrument. (Future) national legislation will refer to it.
36	Lady Lawyer Foundation	Civil society organisation	Italy	Set standards for business on avoidance of harm to human rights defenders (as any person or group peacefully working to promote and protect human rights, including journalists and whistle-blowers inside MNEs) and guidance for NCPs on how to respond to reprisal risks connected to the specific instance process, clarifying that fulfilling MNEs responsibility to respect human rights means respecting - and making space for - defenders' right to free speech against the business activity.	Set adequate expectations for enterprises to undertake to avoid corruption in all its forms, and adequately connect the issue of corruption to other topics in the Guidelines such as human rights, disclosure, and supply chain due diligence.	Ensure that the Guidelines fully acknowledge the interconnectedness of the different chapters, rather than encouraging or permitting a siloed approach. For instance, animal welfare is a cross-cutting issue which links to biodiversity loss, labour rights, climate change and more. Update the topics in the MNE Guidelines to include animal welfare, and clarify RBC guidance on animal welfare, building upon the brief references to animal welfare in the OECD-FAO Guidance for Responsible Agricultural Supply Chains and providing enterprises with a more thorough and robust guidance on the topic.
37		International / intergovernmental organisation	Kenya	The OECD should continue to strengthen its working level collaborations with several entities involved in environmental protection efforts. UNEP welcomes the recent collaboration with the OECD and sees it as an opportunity to contribute to ensuring that OECD guidance tools truly reflect environmental human rights concerns, including human rights and climate concerns. Given the integration of human rights into the OECD MNE Guidelines in 2011, there is an opportunity for UNEP and the OECD to strengthen engagement in processes related to OECD's RBC initiatives.	The OECD hosts a Global Annual Forum on Responsible Business Conduct – however, beyond the ILO, UNDP, and the UN Working Group on Business and Human Rights, there is opportunity for the OECD to seek out partnerships with intergovernmental organisations working on human rights and the environment, such as UNEP and the UN Office of the High Commissioner (OHCHR) in the development of the Global Forum. Ideally, UNEP and OHCHR should be more meaningfully involved in these events, so as to ensure environmental human rights concerns are fully represented.	
38	FOCO Foro Ciudadano de Participación por la Justicia y los Derechos Humanos	Civil society organisation	Argentina			
39	International Corporate Accountability Roundtable (ICAR)	Civil society organisation	United States			
40	Asociación por los Derechos Civiles (ADC)	Civil society organisation	Argentina	La OCDE tiene la oportunidad de fortalecer su trabajo y los estándares en materia de conducta empresarial responsable (CER) adecuando las Líneas Directrices y su implementación, para abordar con la mayor precisión posible del contexto global actual, signado por la digitalización, el flujo transfronterizo de datos y las tecnologías digitales emergentes. Abordar eficazmente la repercusión de las actividades empresariales en este entorno, propiciará que los instrumentos, procedimientos y medidas que respaldan a la CER sean elementos impulsores para las iniciativas sobre gobernanza digital basadas en Derechos Humanos. Esta adecuación brinda la oportunidad de efectuar consideraciones transversales a las Líneas Directrices.	La digitalización puede impulsar el desarrollo en sus múltiples formas pero también puede perpetuar y agudizar las desigualdades entre los países y al interior de ellos entre las diferentes personas y grupos sociales. La OCDE tiene la oportunidad de fortalecer su trabajo y los estándares en materia de CER al promover la inclusión y el valor de la diversidad, como elementos claves para la transformación de las desigualdades. La OCDE tiene la posibilidad de impulsar la incorporación de un enfoque de género y diversidad en la debida diligencia en derechos humanos en general y para el sector tecnológico en particular.	La economía digital desafía los conceptos tradicionales de “empresa”, “producto” y “servicio”. La redacción actual de las Líneas Directrices parece proceder de modelos de negocios orientados a productos en un paradigma de escasez, delimitaciones territoriales y falta de ubicuidad, muy distinto a las características actuales de las interacciones digitales. La OCDE tiene la oportunidad de fortalecer su trabajo y estándares, precisando las expectativas de debida diligencia en este nuevo contexto de las cadenas de valor y las relaciones comerciales orientadas también a servicios. El flujo transfronterizo de datos, como producto y/o servicio exige precisiones sobre la conducta empresarial esperada.

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
41	Animal Equality	Civil society organisation	United States	The OECD guidelines have the opportunity to significantly impact animals' lives by incorporating animal welfare and by creating a comprehensive set of standards. This enhancement would: - Help guide MNEs towards improved conduct by pointing out cruel practices and providing consolidated standard on animal welfare setting valuable minimum standards for how animals are treated; - Make it easier for companies to implement their commitments to improve animal welfare by making it clear that all companies using animals need comprehensive animal welfare policies; - Provide MNEs with measurable objectives to track their advances in improving animal welfare within their supply chain.		
42	National Union of Bank Employees	Trade union	Malaysia			
43	Arisa	Civil society organisation	Netherlands	We must take this opportunity to revise the Guidelines to strengthen standards on caste discrimination. Caste-based discrimination affects workers in all sectors and is often "invisible" to businesses throughout the supply chain. This invisibility is a key reason why businesses need improved guidance on addressing their caste-based impacts. Caste should be identified as a ground for discrimination (both workers and non-workers).	The last decade has seen an increase in a multitude of issues that are not covered (sufficiently) b the OECD Guidelines, such as gender, marginalised groups, climate change, digitalisation, land rights and labour rights. These have brought new challenges for business to the forefront. The OECD Guidelines now stand before the challenge to address these issues to remain fit for purpose, by closings the gap in standards.	A revision of the guidelines would also call on businesses to undertake specialised due diligence and remedial action to ensure the voices and needs of the most marginalised and disadvantaged groups are heard and met.
44	Welfarm – Protection mondiale des animaux de ferme	Civil society organisation	France	Intégrer le bien-être animal aux principes directeurs de l'OCDE peut avoir un impact réel sur le bien-être des animaux, mais aussi sur la santé des consommateurs et la protection de l'environnement dans le monde entier. Une telle révision permettrait de soutenir les efforts des entreprises qui se sont déjà engagées en faveur du bien-être animal, tout en encourageant les autres à agir de même. En outre, cela répondrait aux attentes des citoyens dans ce domaine. Comme le révèle en effet l'Eurobaromètre 2016, 94 % des citoyens de l'UE sont favorables à davantage de bien-être animal dans les productions animales.		
45	Save the Children	Civil society organisation	United Kingdom	The last decade has seen an increase in a multitude of issues that are not covered (sufficiently) by the OECD Guidelines. In particular digitalization and the climate crisis have brought new challenges for business to the forefront. The OECD Guidelines now stands before the challenge to address these issues to remain fit for purpose, by closing the gaps in standards. We wish to specifically address the developments related to children. The focus on the elimination of child labour in the current Guidelines is very significant to the development of children, but their rights are infringed in more ways than their (forced) participation in the labour market. Including the Child Rights & Business Principle in the Guidelines provides an opportunity to enhance children's rights in supply chains. We have elaborated on this further in our written submission.	Increasing accountability of businesses. As mentioned above, the NCPs have to address their challenges to ensure accountability. Specifically in relation to children, it is crucial to ensure that cooperation in remediation processes and ensuring remedies for impacted children and their families in particular, i.e. by ensuring that remedy provided will actually reach and benefit impacted children.	Accountability of business also includes access to information. The duty to disclose can provide real leverage for creating positive change in the supply chains. The recent Norwegian 'Act on business transparency and work with fundamental human rights and decent work' provides an excellent example on this.
46	Dr. Sander van 't Foort	Individual (expert, journalist, other)	Netherlands	Updating the Guidelines to match the current state of affairs with regard to various themes such as climate change, AI and biodiversity (some themes are already in the Guidelines, but could receive a more prominent role). A new update may reinvigorate the Guidelines and the NCP system.	Outreach is of paramount importance to ensure the visibility of the Guidelines and NCPs. This may include outreach in non-adhering countries, since many grievances take place in these countries.	Increase cooperation between academic institutions and the OECD. In the past an academic network existed to stimulate the academic debate on the Guidelines.
47	Danish Trade Union Confederation	Trade union	Denmark			

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48	Russia-OECD Center RANEPa	Academic, or research institution	Russia	Promote the RBC standard brand as the main standard for companies to achieve SDG and get high ESG scoring.	Strengthen the NCPs mechanism by developing binding mechanisms, establish guidelines for the governments how to establish and organize the work of NCPs	Increase transparency about the future developments of the RBC standards, including the information on future Due Diligence guidance's and other instruments.
49	World Benchmarking Alliance	Civil society organisation	Netherlands	Whilst we are seeing more companies making strides in sustainability performance, their efforts are often fragmented, serving as the exception rather than the rule. Taken together, the private sector is falling short of the critical mass we need for systemic transformation. That's why we need to shift from voluntary to mandatory requirements on NCPS that put all companies on a level playing field. Some will always innovate and raise the bar, but we urgently need a baseline of consistent, comparable, and reliable data and performance to better allow us to assess the needs and opportunities for companies.	Expanding RBC topics to reflect the world as it is. Societal expectations and the latest science continuously change, which means that, in order to be meaningful and robust over time, the guidelines need to be adaptive in the topics that they cover. Which topics are relevant for specific companies depends on the companies' size, region and sector, and should be defined on the basis of strong stakeholder engagement and risk assessments done by companies themselves. Given this reality, topics such as climate and digital inclusion are particularly urgent to include.	Elaborate the transparency requirements further to drive reporting and accountability. Disclosures enable different stakeholder groups, including investors, governments and civil society, but also businesses themselves, to understand and compare company performance, to create accountability, and to drive the necessary change in the private sector to achieve sustainable development. Greater alignment between the Guidelines and developments at the EU and international level (such as the G20 and IFRS Foundation) would be welcome.
50		Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Slovak Republic	implementation of new tools	trainings	further increasing of awareness
51		Civil society organisation	Netherlands	Dedicating an entire chapter on the responsible management of the value chain, which could cover all aspects thereof: such as human and labour rights due diligence, purchasing practices, responsible disengagement, supply chain mapping.	Strengthening the NCP enforcement systems by engaging countries in more stringent commitments to ensure enforceability of NCP recommendations.	
52	Norges Bank Investment Management	Other	Norway	Ensuring that the Guidelines remain relevant in light of new developments – for instance by providing further guidance on implementation across complex business structures and value chains	Supporting standard setters and regulators' efforts to develop more standardized metrics that would enable assessment of company uptake and performance on responsible business conduct. Ensuring that the alignment between the OECD Guidelines and the UNGP is maintained and providing support in the implementation of the UNGP.	Strengthening the functional equivalence of NCPs and thereby ensuring that the trust in and legitimacy of the NCP system is preserved.
53	Confederation of Norwegian Enterprise, NHO	Industry organisation/ chamber of commerce	Norway	Referring to the BIAC initial comments the OECDs Guidelines are unique in both scope and implementation and they have contributed to a broad-based cultural change in businesses. The work must continue and further focus on capacity building especially towards the SMB segment.	Another important issue is the visibility and knowledge about the Guidelines, both in the business community as well as in non-member countries. This to reach the practitioners on the ground.	We believe that dismantling trade barriers is essential to achieving economic growth and increased prosperity. While industries and economies start to recover from the Covid-19 pandemic, the challenges and need for a green and digital transition, coupled with enhanced resilience, become more apparent. Efforts to safeguard an open trade and investment environment go hand in hand with the scope for promoting responsible business conduct in different parts of the world. The continuing efforts to modernise and reform the OECD Guidelines is therefore highly relevant.
54		Trade union	Spain			
55	Force Ouvrière	Trade union	France	Garantir la liberté syndicale et la négociation collective au sein des chaînes d'approvisionnement des multinationales.	Encourager une meilleure coordination entre organisations internationales (OMC, OIT, OCDE, Nations Unies, etc) et entre les différentes réglementations. Les principes directeurs devraient avoir la même valeur que les instruments régissant et favorisant les échanges économiques, ou tout du moins être intégrés à ces réglementation.	Encourager le développement de normes internationales et nationales contraignantes sur la conduite responsable des entreprises. Les normes volontaires ont en effet prouvé leur insuffisance pour faire en sorte d'éviter tout impact négatif des activités des multinationales.

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
56	European Center for Constitutional and Human Rights, Transparency International Germany, Germanwatch	Civil society organisation	Germany	Opportunity 1: harmonize and enhance the NCP procedure to provide for a comparable standard at all NCPs that provides for the possibility to obtain remedy and/or a clear determination if a company has adhered to the Guidelines	Opportunity 2: adapt the Guidelines to reflect lessons learned on new elements that are needed to address most pressing issues and to adapt to current reality of global economic order. In particular: oInclude clearer expectations in relation to environmental due diligence, harmonize with due diligence required in the Human Rights Chapter oIncluding climate change as an explicit topic and that business responsibility includes climate change risks. oBetter protection of land and customary/traditional land rights of Indigenous peoples, by specifying business responsibility when states fail their duty to respect rights such as Free, Prior and Informed Consent. oHighlight role of Human Rights Defenders and the need for their protection both at the level of the standard to clarify the responsibility of the company in terms of their own acts and omissions, but equally at the level of the procedural guidance in relation to HRDs within a specific instance.	...continued from Opportunity 2... oTax evasion needs to be addressed as part of the general principles and with clearer guidance on what is expected from companies. oClarify that the business responsibility also applies, when government licenses are required for a particular business activity. A government license doesn't absolve the company to carry out its own due diligence. If this due diligence was exercised correctly can be analyzed even where a government license was granted. oStrengthening the labour rights chapter in function of specific challenges in the world of work, such as labour in supply chains, discrimination and harassment, rights of workers in the digital economy and living wages
57	Finnish Development NGOs Fingo	Civil society organisation	Finland	The OECD Guidelines could provide a comprehensive, holistic and integrated approach to tackle the challenges in relation to corporate responsibility to respect human rights and to acknowledge the possible environmental harm, especially in the current global context of climate change, biodiversity loss and digitalisation. The Guidelines are unique for their broad scope but currently they do not make use of this potential as echoed in our answers to the questions of this questionnaire.	The important role of NCPs in ensuring the success of the Guidelines should be better acknowledged. NCPs can promote the Guidelines to businesses and other key stakeholders including civil society and facilitate access to remedy via their dispute resolution services. It is crucial to set such threshold for the required basic institutional arrangements, promotional activities, and complaint-handling procedures of NCPs that their effectiveness is secured in all countries.	The OECD Watch has well-articulated that two issues are preventing the Guidelines from fulfilling their purposes, i.e. serious gaps in both the RBC standards for multinational enterprises and implementation expectations for NCPs. Addressing these gaps should be given top priority in improving the Guidelines.
58	Enel Group	Company/business	Italy	Defining, together with all the relevant stakeholders and main public standards, a global standard of expected conduct in the form of soft law, so that a level playing field in terms of hard law may be adopted	Suggest new technology solutions that might support companies to enhance the traceability of the supply chains, according to the peculiarities of each ones, and the enforcement of the due diligence process	Ensuring that the NCPs are provided with the necessary support and visibility within government to carry out their functions effectively and promote policy coherence on Responsible Business Conduct
59	Danish Institute for Human Rights	Other: National Human Rights Institution	Denmark	Enhance cooperation with other non-judicial grievance mechanisms and national human rights institutions The Global Alliance of NHRIs (GANHRI) and the OECD have signed a Memorandum of Understanding (https://www.humanrights.dk/sites/humanrights.dk/files/media/migrated/ganhri_oecd_mou_2017.pdf) to promote further collaboration between the institutions. NHRIs and NCPs in Colombia and Peru have recently joined a project to explore how to strengthen their roles in facilitating access to remedy in business-related human rights abuses.	MHRDD legislation and standards coordination and cohesion In recent years we have seen a move towards more legislative developments on human rights due diligence at both national and regional level. Such initiatives take point of departure in-, and make reference to-, the work of the OECD on RBC. The OECD should continue to support and guide such developments, both through the NCPs and at regional and international level.	Alignment of standards and guidance – including on reporting The OECD work to support and clarify the application of the Guidelines to different sectors and contexts is valuable. However, there is a challenge of guidance fatigue and a need to further consolidate and align efforts across organisations and initiatives. With the current EU Social Taxonomy discussions and the move towards an updated approach to sustainability reporting in the EU, the need for alignment of standards and guidance is becoming increasingly important and we see an opportunity for OECD to apply its resources and knowledge to such developments.
60	Sinergia Animal	Civil society organisation	Austria	Animal Welfare. We urge you to include animal welfare guidelines in the OECD Guidelines for Multinational Enterprises. More and more OECD states recognize animal sentience and the link between irresponsible MNE conduct on animals and adverse impacts to animals, people, and the planet. Animal welfare is associated not only with ethical and legal issues but also with severe risks for public health (zoonoses and antimicrobial resistance).		
61	Service Union United PAM, International Advisor Mari Taivainen	Trade union	Finland			
62	Clean Clothes Campaign	Civil society organisation	Netherlands	Dedicating an entire chapter on the responsible management of the value chain, which could cover all aspects thereof: human and labour rights due diligence, redress measures, mapping and transparency.	Strengthening the NCP enforcement systems by engaging countries in more stringent commitments to ensure enforceability of NCP recommendations.	

Q5. Overall, what are the top three opportunities for strengthening the OECD's standards and work on Responsible Business Conduct?						
#	Name	Profile	Country	Opportunity 1	Opportunity 2	Opportunity 3
63	Front Line Defenders	Civil society organisation	Ireland	The OECD standards need to be brought up to date and more thoroughly address risks to human rights defenders (HRDs) throughout the documents. Risks to HRDs are barely mentioned in the Guidelines currently despite the growing threats to HRDs for their activism against harmful business activities (see recent Global Witness report 'Last line of defence'). Meaningful engagement with HRDs is a crucial component of reducing reprisals, and should be expanded upon in the guidance including how engagement can be done in a manner which is safe for defenders and does not put them at further risk.	The OECD NCP complaints process is one which could potentially put HRDs at further risk. The complaints process should be overhauled so that it can better keep complainants safe from the risk of reprisal. The MICI toolkit and recent IDB Invest/IFC guidance to clients on addressing reprisals ('Good Practice Note for the Private Sector: Addressing the Risks of Retaliation Against Project Stakeholders') are good sources of information about how to do this better but civil society and HRDs should also be consulted on best practice. Examples include developing good data handling and digital security practices, as well as training NCPs on how best to handle sensitive cases. Reprisals linked to cases handled by NCPs should also be tracked and the numbers disclosed.	Working with the UN Working Group on Business and Human Rights to integrate recommendations from their recent report 'The Guiding Principles on Business and Human Rights: guidance on ensuring respect for human rights defenders' into the OECD guidelines.
64	SOLIDARIDAD EU	Civil society organisation	Netherlands	Governmental initiatives that are proposing a legislative approach towards RBC, as part of a smart mix of measures, can be seen as promising developments from where to continue building. The OECD could look at what other concrete actions governments could take to create the enabling environment needed to advance towards sustainable global supply chains. One way to strengthen this approach is by integrating other complementary measures such as partnerships between OECD and non-OECD countries, incentives that reward sustainable practices, and other accompanying measures into the RBC agenda at the OECD level.	Another opportunity to strengthen OECD's standards and work on RBC is to bring into the next generation of guidelines the voices and concerns from producers in the Global South. The OECD Guidelines could expand their scope by including topics that are relevant for the most marginalized actors in global supply chains such as living income, land tenure, gender-based violence, rewards for environmental performance etc. The focus needs to go beyond workers in the first tiers of MNEs in supply chains.	The Guidelines could be further strengthened by looking into what other concrete actions can be taken by MNEs to advance on a more proactive approach that allows for engagement and collaboration with suppliers and producers in supply chains to address the root causes behind the issues that the Guidelines aimed at preventing and addressing such as child labour and environmental damage.
65	Marcela Paiva Véliz	Individual (expert, journalist, other)	Chile	1. Difusión. Mantener los esfuerzos de difundir los estándares, usando formatos multiactor para lograr un alcance mayor a las distintas partes interesadas y desde los territorios. Poner información a disposición en distintos idiomas es también una oportunidad de fomentar el acceso.	2. Colaboración. Es importante aumentar la iniciativas colaborativas intra-OCDE, y de OCDE con otras organizaciones y partes interesadas. Del mismo modo, es importante enfocarse en las distintas necesidades, que pueden ser diferentes en las distintas regiones, para efectos de ser efectivos en avanzar la implementación de estándares.	3. Compromiso. Es importante que el "tono desde la alta autoridad" sea permanente reforzado en todos los actores, desde los Estados, a las empresas y las ONGs. Debieran reiterarse estos compromisos a través de instancias en participen actores de todos los niveles.
66	Ministerio de Trabajo y Seguridad Social	Public authority of a country adhering to the OECD Guidelines for Multinational Enterprises	Costa Rica	Respeto a los Derechos Humanos		
67		International / intergovernmental organisation	Italy	Generating awareness on how the Guidelines help achieve and support the Sustainable Development Goals	Bringing awareness to – and linking with – sector specificities, challenges and opportunities	Opportunity to bridge with policymakers and businesses in low and middle income countries, helping bridge gaps in understanding and addressing upstream supply chain challenges
68	UNFCCC secretariat	International / intergovernmental organisation	Germany	Develop networks of organizations (governmental, intergovernmental, NGOs, business) to raise awareness about their existence and their contribution	Develop a "mapping" that clearly shows the value added by the RBC Guidelines within the wider ecosystem of regulations, initiatives, guidelines, and standards for corporate action on climate and environment, human rights, taxation etc.	Implement capacity building for corporates and national governments in implementing the guidelines.
69	UNDP, Business and Human Rights team	International / intergovernmental organisation	United States	Further strengthening work in concert with other institutions, including UN agencies (OHCHR, UNDP), the ILO and others with a greater field presence than OECD, to generate a multiplier effect in ensuring businesses comply with human rights and other responsible business conduct standards.	Using due diligence provisions in the Guidelines and practice generated in their implementation to ensure the wave of mandatory human rights due diligence legislation in Europe creates real obligations on the part of companies.	Connect NCPs with National Human Rights Institutions. Though some attempts have been made, on an ad-hoc basis, to connect these entities, an institutional architecture of some type, perhaps originating from the existing MoU between OECD and GANHRI, could be created. It would make the work of both NCPs and NHRIs easier in terms of accessing data and providing redress to victims of abuses.