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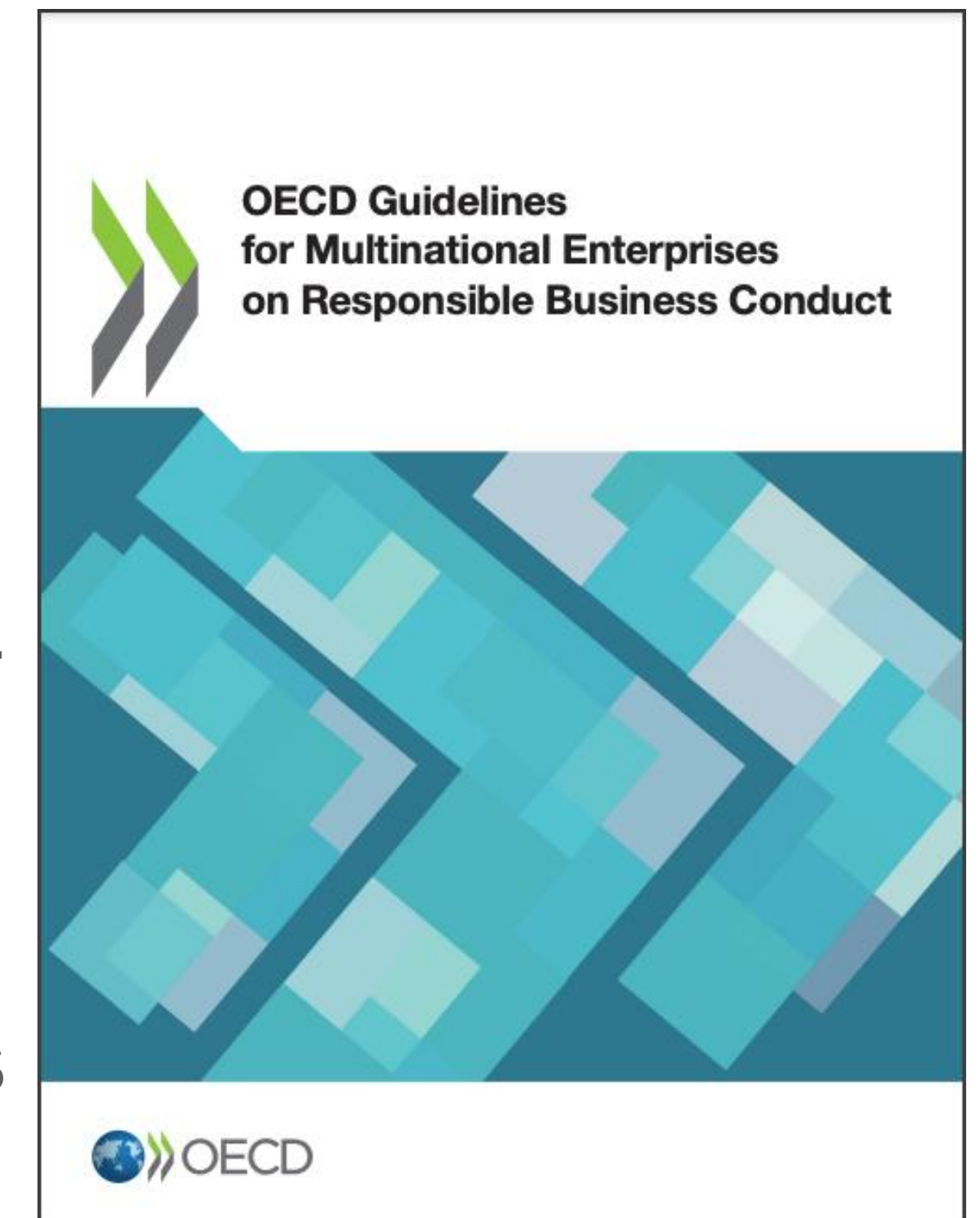
# OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (RBC)

Ireland National Contact Point  
30 April 2025

# Background



- The 2023 Guidelines are recommendations addressed by governments to multinational enterprises, with the aim to promote positive contributions by enterprises to economic, environmental and social progress
- Guidelines provide principles and standards for good practice in responsible business conduct consistent with applicable laws and internationally recognised standards
- Guidelines are supported by OECD commentary on their alignment with international standards, instruments, agreements, declarations – United Nations, ILO, ISO Standards, OECD Declarations and Recommendations
- Guidelines are voluntary for enterprises, however, adhering countries are bound to implement them



# Structure of the Guidelines



The OECD Guidelines are structured in two parts:

**Part I** defines standards for responsible business conduct in the areas highlighted in the boxes to the right

**Part II** sets out Procedural Guidance to implement the recommendations in Part I (known as the Implementation Procedures)

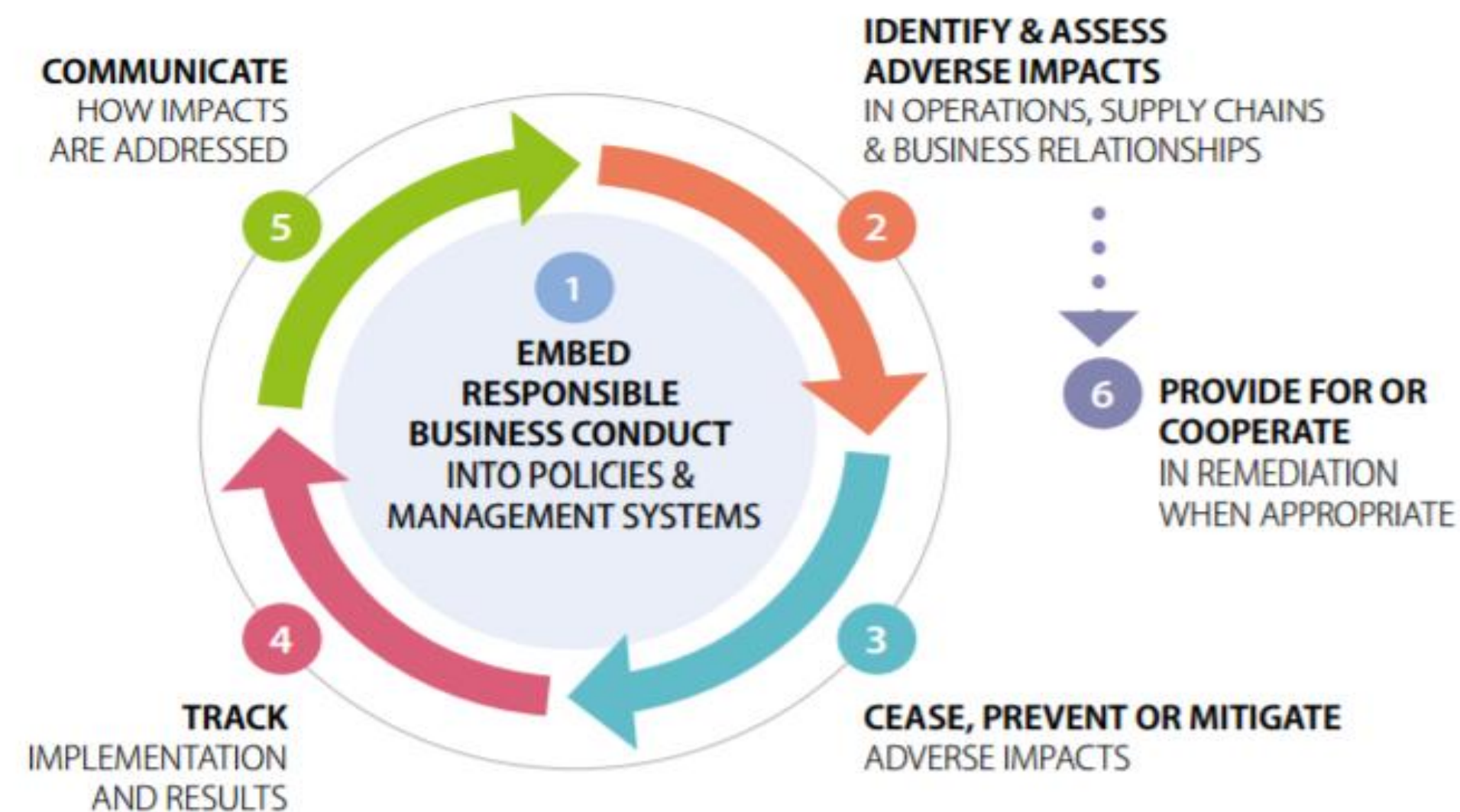
Disclosure	Human Rights	Employment and Industrial Relations
Environment	Combating Bribery and Other Forms of Corruption	Consumer Interests
Science, Technology and Innovation	Competition	Taxation



# Supporting OECD RBC documents to the Guidelines



- Risk-based due diligence is the main tool to identify, prevent or mitigate risk
- The due diligence guidance helps business to understand and implement due diligence for RBC as foreseen in the OECD Guidelines



# 2023 targeted updates to the Guidelines



- Targeted updates to the Guidelines to ensure they remain relevant for addressing global challenges in a changing world
- Updates took account of changes such as climate change, digital transformation and the need for resilient and inclusive supply chains
- Most significant updates:
  - Environment – clarifying expectations for RBC related to the climate change and biodiversity crises
  - Science, technology and innovation - due diligence recommendations to harness the digital transformation
  - Implementation Procedures (for NCPs) - important advances for achieving functional equivalence across the 51 NCPs in the network, while taking into account the need for flexibility

# Environment Chapter Updates (1)



- Sets out the expectation that enterprises **conduct due diligence** to assess and address **adverse environmental impacts** associated with their operations, products and services across a range of environmental issues
- Clarifies that environmental impacts to be understood as **significant changes in the environment or biota**
- Clarifies how an enterprise can be involved with adverse environmental impacts – **causes, contributes to and directly linked**
- Recognises the interlinkages with other matters covered by the Guidelines e.g. health and safety
- Recalls the imperatives of a **just transition**



# Environment Chapter Updates (2)



- **Climate change mitigation and adaption**
  - *Be in line with internationally agreed global temperature goals; introduce science-based policies*
  - *Have strategies and transition plans*
  - *Regularly update targets*
  - *Prioritise eliminating or reducing sources of emission*
- **Biodiversity**
  - *Contribute to the conservation of biological diversity*
  - *Efforts to prevent/mitigate impacts be guided by the biodiversity mitigation hierarchy*
  - *Contribute to sustainable land and forest management where appropriate*

# Environment Chapter Updates (3)



- **Sustainable consumption and production**
  - *Adopt technologies to improve environmental performance*
  - *Develop and provide products/services with no undue environmental impacts*
  - *Promote higher levels of awareness among customers of the environmental implications of the products/services*
- **Animal welfare**
  - *Respect animal welfare standards*





# Thank you