

LUXNCP 2025 ANNUAL REPORT

We are pleased to present Luxembourg's National Contact Point for Responsible Business Conduct's (LuxNCP) 2025 Annual Report, which provides an overview of our activities throughout the year.

This report is based on the standardized questionnaire prepared by the OECD Investment Committee, which National Contact Points are required to complete annually to meet their reporting obligations. The questionnaire addresses topics such as institutional arrangements, promotional activities, specific instances, peer learning and peer review activities, and policy coherence.

We would like to thank all stakeholders for their valuable contributions and continued engagement. We remain available to discuss the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (Guidelines), related due diligence guidance, the work of the LuxNCP, and responsible business conduct more broadly with your organisation and sector.

INTRODUCTION

2025 was an active year for LuxNCP, with case-handling work at the centre of its activities. The year was also marked by the conclusion of a specific instance following mediation, continued stakeholder engagement, participation in peer review activities, and the launch of a comprehensive revision of LuxNCP's Rules of Procedure.

During the year, LuxNCP handled six specific instances, including four new submissions. Two cases were completed in 2025: one was closed following an agreement reached through mediation, and one was not accepted for further examination following initial assessment. Four specific instances remained in progress at the end of the year.

A key development was the conclusion of the specific instance concerning the International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF) and Batipart Invest S.C.A. Following the acceptance of the case for further examination, LuxNCP offered its good offices to the parties. The process, facilitated by LuxNCP together with an external mediator, resulted in an agreement between the parties, formalised in a confidential joint statement on 8 December 2025. LuxNCP's final statement was published on 22 December 2025 and closed the specific instance.

The outcome illustrates how LuxNCP's good offices can support dialogue between parties and contribute to a mutually agreed outcome consistent with the Guidelines.

The level of case-handling activity in 2025 required significant time and resources, particularly at the initial assessment stage. It also reinforced the importance of clear, predictable, and updated procedures for handling specific instances.

In this context, LuxNCP began a comprehensive revision of its Rules of Procedure in 2025. The revision aimed to align the procedures more closely with the 2023 version of the Guidelines and their Implementation Procedures, reflect experience gained in recent cases, and respond to stakeholder feedback. The process included written consultation with stakeholders, followed by stakeholder meetings to discuss the proposed changes. The revised procedures were finalised and published in February 2026.

LuxNCP also continued its promotional activities in 2025, including stakeholder consultation meetings, presentations to business and government audiences, and interventions in conferences addressing the environment, business and human rights, due diligence, and responsible use of technology.

LuxNCP further contributed to peer learning within the OECD NCP network by participating as a peer reviewer in the peer review of the Norwegian NCP, together with the United States NCP and with the support of the OECD Secretariat.

Finally, LuxNCP continued to contribute to policy coherence by participating in interministerial forums addressing responsible business conduct and business and human rights issues. It also contributed its expertise to policy and regulatory discussions, including work related to the Corporate Sustainability Due Diligence Directive (CSDDD).

INSTITUTIONAL ARRANGEMENTS

STRUCTURE, LOCATION AND COMPOSITION OF THE NCP

LuxNCP was established in 2000 and operates as a “single agency”, meaning that it is housed within a single government department. It has not been formally established by a legislative, regulatory or administrative instrument.

LuxNCP is located within the General Affairs division of the Ministry of the Economy and is composed of two senior civil servants. The structure, location and composition of LuxNCP did not change in 2025.

ADVISORY BODY

LuxNCP consults with stakeholder representatives, including representatives of business, trade unions and civil society. These consultations provide input on promotional activities and, where relevant, on broader procedural developments relating to LuxNCP’s work.

The stakeholder group does not provide oversight of LuxNCP activities and is not consulted on the handling of individual specific instances. In 2025, stakeholders provided input on LuxNCP activities and were closely involved in discussions on the revision of LuxNCP’s Rules of Procedure.

HUMAN AND FINANCIAL RESOURCES

LuxNCP has two full-time staff members.

LuxNCP does not have a dedicated budget. As it is an integral part of the Ministry of the Economy, financial resources for promotional activities and specific instances are allocated on an ad hoc basis upon request. In 2025, resources were made available to support promotional activities, participation

in OECD and NCP Network meetings, stakeholder events, peer review activities, and the handling of specific instances.

REPORTING

LuxNCP reports to the Minister of the Economy, whose parliamentary reporting includes NCP activities. It also submits annual reports to the OECD Investment Committee.

Additionally, LuxNCP operates within the framework of other transparency requirements, including the Loi du 14 septembre 2018 relative à une administration transparente et ouverte and the Convention d'Aarhus sur l'accès à l'information, la participation du public au processus décisionnel et l'accès à la justice en matière d'environnement.

INFORMATION AND PROMOTION

NCP WEBSITE

LuxNCP has a dedicated website. The website provides information on the OECD Guidelines and the role of the NCP, including the text of the Guidelines, an overview of their purpose, the OECD Due Diligence Guidance documents, and information about LuxNCP's mandate.

Regarding specific instances, the website outlines the complaint submission process, provides an online complaint form, and includes LuxNCP's case-handling procedures as well as statements and documentation on past cases.

In 2025, the website continued to be updated regularly with information on LuxNCP activities and case-related documents.

PROMOTIONAL ACTIVITIES

In 2025, LuxNCP organised or co-organised six activities to promote the OECD Guidelines, the role of LuxNCP, and responsible business conduct. These included two stakeholder consultation meetings, two stakeholder meetings on LuxNCP procedures, an informational meeting with LuxTrust on digitalisation and responsible business conduct, and an academic interview on NCPs.

LuxNCP also participated in five external events, where it delivered presentations on responsible business conduct and related policy developments.

Several external interventions focused on the relevance of the Guidelines in evolving policy and regulatory contexts. In January, LuxNCP participated in a training session at the Chamber of Commerce on business and human rights and the transition from soft law to hard law. The intervention addressed the OECD Guidelines, the role of LuxNCP, and the relevance of responsible business conduct for companies.

In February, LuxNCP contributed to the parliamentary conference on "The role of national parliaments in protecting the right to a healthy environment", organised by the Chamber of Deputies of Luxembourg and the Parliamentary Assembly of the Council of Europe. The intervention focused on the OECD Guidelines, with particular attention to the chapter on Environment.

In March, LuxNCP made a presentation to the Working Group on Business and Human Rights, convened by the Ministry of Foreign and European Affairs, on the OECD Inclusive Platform on Due Diligence Policy Cooperation. The platform brings together policymakers to discuss the effective design, implementation and uptake of responsible business conduct due diligence policies and accompanying measures.

In May, LuxNCP contributed to an online webinar organised by the Chamber of Commerce and the House of Sustainability on the National Pact on Business and Human Rights and the due diligence-related EU regulatory framework.

In December, LuxNCP participated in the Luxembourg Data Summit, organised by the Luxembourg National Data Service. The intervention, entitled “Responsible AI by Design: Translating the 2023 OECD Guidelines into everyday tech practice”, addressed the relevance of the updated Guidelines for digitalisation and responsible technology.

SPECIFIC INSTANCES (COMPLAINTS)

NCP RULES OF PROCEDURE FOR HANDLING SPECIFIC INSTANCES

LuxNCP’s Rules of Procedure for handling specific instances are available on its website. In 2025, LuxNCP began a comprehensive revision of these procedures, which was completed in early 2026.

The revision aimed to align the procedures more closely with the 2023 version of the OECD Guidelines and their Implementation Procedures, reflect experience gained in recent cases, and strengthen clarity and predictability for parties.

The process was carried out in consultation with stakeholders. LuxNCP shared the draft revised Rules of Procedure with its stakeholder group and invited written comments. Written comments were received from the Commission consultative des Droits de l’Homme, OECD Watch, l’Initiative pour un devoir de vigilance au Luxembourg, and the Chambre de Commerce / House of Sustainability.

Following the written consultation, LuxNCP convened two hybrid stakeholder meetings to discuss the proposed changes. Following these exchanges, LuxNCP finalised the revised Rules of Procedure, which were published and became applicable on 1 February 2026.¹

The revised procedures provide a clearer structure for the handling of specific instances, from acknowledgement and coordination through to initial assessment, good offices, final statement and follow-up. They also develop LuxNCP’s approach to coordination with other NCPs, the conduct of dialogue and mediation, further examination where mediation is declined or does not resolve all issues, transparency and confidentiality, good-faith participation, conflict of interest, equitable participation, and follow-up.

The revised procedures also include more specific provisions on retaliation and reprisals. They state that retaliation, intimidation or threats against any person or organisation involved in a specific instance, including human rights defenders, or against LuxNCP itself, are unacceptable. They also describe steps that LuxNCP may take within its capacity, and in consultation with relevant public

¹ <https://pcn.gouvernement.lu/dam-assets/documents/luxncp-rop-va-february-2026.pdf>

authorities where appropriate, to help ensure that proceedings can continue in a safe, accessible, equitable and impartial manner.

REPORTING SPECIFIC INSTANCES

LuxNCP handled six specific instances in 2025: two specific instances carried over from previous years and four new submissions received during the year.

At the beginning of 2025, LuxNCP was handling two specific instances received in previous years: the case concerning Greenpeace Luxembourg and Fonds de Compensation de la Sécurité sociale SICAV-FIS, and the case concerning the International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF) and Batipart Invest S.C.A.

During 2025, LuxNCP received four new specific instance submissions. These concerned:

- an individual and ArcelorMittal Zenica d.o.o. / ArcelorMittal S.A.;
- Global Rights Advocacy and Ternium S.A.;
- an individual and Ferrero International S.A.; and
- Opportunity Green and ArcelorMittal S.A.

Two specific instances were closed in 2025: one following a good offices process and one following initial assessment.

In December 2025, LuxNCP published its statement concerning ArcelorMittal Zenica d.o.o. and ArcelorMittal S.A. Following its initial assessment, LuxNCP concluded that the submission did not merit further examination because the issues raised did not meet the materiality and substantiation requirements under the Guidelines, and because offering good offices would not contribute to the purposes or effectiveness of the Guidelines. The statement is available on LuxNCP's website.²

In the specific instance concerning IUF and Batipart Invest S.C.A., LuxNCP concluded the case following a good offices process. The case concerned alleged non-observance of the Guidelines in relation to Batipart's ownership and investment in Onomo Hotels, specifically Onomo Hotel Conakry in Guinea. LuxNCP accepted the case for further examination and offered its good offices to the parties, with a focus on Batipart's due diligence responsibilities as an institutional investor under the Guidelines.

LuxNCP coordinated with the NCPs of France and the United Kingdom, which had received related submissions from IUF. The Moroccan NCP was kept informed and remained available to support if needed.

Following preparatory exchanges, the parties participated in mediation meetings facilitated by LuxNCP and an external mediator. The good offices process resulted in an agreement between the parties, formalised in a confidential joint statement on 8 December 2025. At the parties' request, the full text

² <https://pcn.gouvernement.lu/dam-assets/documents/plaintes/statement-individual-arcelormittal.pdf>

of the joint statement remains confidential. The parties agreed that LuxNCP could publish a short summary of the joint statement as part of the final statement.

The joint statement sets out principles referring to the OECD Guidelines, including the importance of constructive social dialogue and respect for internationally recognised labour rights, notably freedom of association and collective bargaining. As part of the agreement, Batipart commits to formulating a group-level risk-based due diligence policy applying across its investment portfolio, in line with the OECD Guidelines. The joint statement also sets out how Batipart, in its role as an investor, will use its leverage to support future engagement between Onomo Hotels and IUF. It further outlines principles governing proportionate investor-level dialogue where appropriate and provides for a review meeting approximately one year after signature.

LuxNCP welcomed the constructive participation of both parties and considered that the outcome contributes positively to the effective implementation of the OECD Guidelines. LuxNCP will invite the parties to provide an update on implementation of the joint statement approximately one year after its signature.

The final statement was published on 22 December 2025 and is available on LuxNCP's website.³

At the end of 2025, four specific instances remained in progress.

In the specific instance concerning Greenpeace Luxembourg and Fonds de Compensation de la Sécurité sociale SICAV-FIS, which had been accepted for further examination in December 2024, LuxNCP issued a status update on 11 December 2025.⁴ The update explained that the preparation of the final statement was taking longer than initially anticipated due to the technical nature and complexity of some of the questions raised. LuxNCP indicated that it was finalising its analysis and the drafting of the final statement. The update also recalled that the specific instance procedure is not intended to suspend or prevent engagement between the parties and encouraged them to continue, where appropriate, their bilateral engagement independently of the NCP process. The status update did not prejudice the content of the final statement or express a view on the merits of the issues raised.

The initial assessment also remained ongoing in the cases concerning Global Rights Advocacy and Ternium S.A., an individual and Ferrero International S.A., and Opportunity Green and ArcelorMittal S.A.

PEER LEARNING AND PEER REVIEWS

In 2025, LuxNCP continued to participate in meetings of the OECD Working Party on Responsible Business Conduct and the OECD Network of National Contact Points. These meetings provided opportunities to exchange with other NCPs and delegates on the implementation of the Guidelines, the handling of specific instances, and recent developments in responsible business conduct.

From 23 to 25 September 2025, LuxNCP participated as a peer reviewer in the peer review of the Norwegian NCP, together with the United States NCP and with the support of the OECD Secretariat.

³ <https://pcn.gouvernement.lu/dam-assets/documents/plaintes/final-statement-dclaration-finale-iuf-batipart.pdf>

⁴ <https://pcn.gouvernement.lu/dam-assets/documents/plaintes/status-update-gp-and-fdc-15122025.pdf>

The in-person mission provided an opportunity to exchange with the Norwegian NCP, government representatives, and stakeholders on the functioning of the NCP, including its structure, resources, promotional work, case-handling, and contribution to policy coherence.

This participation formed part of the OECD NCP peer review cycle. Following the 2023 update of the Guidelines, all governments adhering to the Guidelines are required to undertake periodic peer reviews of their NCPs. These reviews assess the functioning of NCPs in light of their responsibilities and the core effectiveness criteria set out in the Implementation Procedures. They also identify strengths and areas for improvement and serve as a learning tool for the NCPs involved.

LuxNCP is scheduled to undergo its own next peer review in the first quarter of 2028, to be conducted by Austria and Kazakhstan.

POLICY COHERENCE

In 2025, LuxNCP participated in interministerial forums addressing responsible business conduct and business and human rights, including the Interministerial Committee on Human Rights and the Working Group on Business and Human Rights convened by the Ministry of Foreign and European Affairs.

Through these exchanges, LuxNCP shared information on OECD standards, the role of the NCP, and developments relevant to responsible business conduct. In the Working Group on Business and Human Rights, LuxNCP also presented the OECD Inclusive Platform on Due Diligence Policy Cooperation, as noted above in the section on promotional activities.

LuxNCP also followed and provided input on policy and regulatory developments relevant to responsible business conduct, including work related to the Corporate Sustainability Due Diligence Directive (CSDDD).

In addition, LuxNCP contributed, where relevant, to government work on responsible business conduct by providing input in response to parliamentary questions, press queries, and internal requests for expertise.

TRAINING AND CAPACITY-BUILDING

In 2025, a member of LuxNCP completed a civil and commercial mediation training course provided by Essential Mediation Solutions.

The training was conducted online and covered mediation principles, techniques and ethics. It included practical exercises, role plays, mock mediation and formal assessment.

This training was particularly relevant in a year in which LuxNCP conducted a good offices process together with an external mediator. It also strengthened LuxNCP's capacity to support constructive dialogue between parties in specific instances.