

LUXNCP - STAKEHOLDER CONSULTATION MEETING 03/03/2026 – MEETING MINUTES

Date: March 03, 2026

Time: 09:30 PM – 12:00 PM

Location: MECO / Microsoft Teams

Attendees:* NCP, ABBL, HoS/CC, CCDH, CSL, IDV

Apologies: ASTM, Barreau

AGENDA

- Welcome and Introductions: Review of previous meeting and follow-up on action points
- Guest presentation: *Textile and Cacao Sector Developments in Ghana*, Jean-Louis Zeien (IDV)
- LuxNCP Annual Report 2025: Overview of activities
- Updates on Specific Instances
- Updated Rules of Procedure (RoP)
- Development of a Separate Reprisals Policy: Background, rationale, intended approach and timeline
- LuxNCP Event - 50th Anniversary of the OECD Guidelines: Objectives, format, timeline
- Promotional Activities 2026–2027
- Any Other Business
- Closing Remarks and Next Steps

DISCUSSIONS

I. WELCOME AND INTRODUCTIONS

- The meeting was recorded to facilitate preparation of the minutes and will be deleted once the minutes are finalised.
- Draft minutes will be circulated for comments before publication. Substantive comments should be shared with the group; minor corrections may be sent directly to the NCP.

II. UPDATES FROM RECENT OECD AND UN MEETINGS

OECD Meetings

- NCP provided an update on recent OECD meetings that took place at the end of October 2025, including WPRBC, OECD Inclusive Platform and OECD NCP Network meetings. Discussions covered developments in sustainability disclosure and their links with the OECD Guidelines, as well as due diligence policy, including interoperability between regulatory frameworks, risk identification and prioritisation, reporting and data exchange.
- The NCP Network meeting addressed, among other topics, model terms of reference for mediation, coordination between NCPs in specific instances, and responsible disengagement

UN Forum on Business and Human Rights

- NCP highlighted discussions at the November 2025 UN Forum on Business and Human Rights concerning geopolitical and regulatory challenges, AI-related risks, litigation and enforcement, certification and audit schemes, and funding constraints affecting the UN human rights system.

OECD guidance on responsible AI

- NCP informed participants about the [OECD Due Diligence Guidance for Responsible AI](#), which applies the OECD due diligence framework to AI systems, including stakeholder engagement and remediation.
- IDV raised the situation of “click workers” in this context. Participants expressed interest in a dedicated event on the guidance, and NCP agreed to follow up.

III. UPDATES ON SPECIFIC INSTANCES (COMPLAINTS)

NCP informed participants that LuxNCP had had a particularly active year, with two specific instances concluded and four pending.

IUF and Batipart S.A. (filed August 2024)

- The specific instance concerned alleged labour rights issues linked to a hotel investment in Conakry, Guinea, and the responsibilities of the Luxembourg-based investor under the OECD Guidelines. Related complaints concerning other investors were handled by the French and UK NCPs in coordination with LuxNCP.
- The parties accepted the NCP’s good offices and participated in mediation, resulting in an agreement formalised in a confidential joint statement. A summary was published in the NCP’s Final Statement.
- The agreement refers to the OECD Guidelines, social dialogue and internationally recognised labour rights, and includes commitments relating to risk-based due diligence and the use of investor leverage.
- The case was closed with publication of the Final Statement on 22 December 2025. The NCP will invite the parties to provide a follow-up update approximately one year after the agreement.

Individual and ArcelorMittal Zenica d.o.o. and ArcelorMittal S.A. (filed March 2025)

- The submission concerned an employment dispute involving alleged retaliation linked to VAT-related whistleblowing.
- Following the Initial Assessment, the case was not accepted. The NCP noted that the issues raised were not considered sufficiently substantiated for the purposes of the OECD Guidelines, that no plausible link had been established under the Guidelines, and that the submission was closely connected to ongoing domestic proceedings concerning the employment dispute and related compensation claims.
- The NCP therefore considered that offering good offices would not contribute to the effectiveness of the OECD Guidelines. The final decision not to accept the case was issued on 3 December 2025.

Greenpeace Luxembourg and Fonds de Compensation de la Sécurité Sociale SICAV-FIS

- NCP recalled that, in December 2025, it had published a status update in light of the time taken to complete its examination. The update clarified that the specific instance procedure is not intended to suspend or prevent stakeholder engagement and encouraged Greenpeace Luxembourg and FDC to continue, where appropriate, their bilateral engagement independently of the NCP process.

- IDV asked why publication of the Final Statement was taking longer than expected. NCP explained that the issues under examination were technically complex, in particular in relation to climate change mitigation, emissions and the relevant international standards and requirements. Certain parts of the analysis were more advanced, including the issue of engagement between the parties, while other technical aspects remained under examination.
- NCP indicated that it intended to publish the Final Statement during the first half of the year.
- In response to a question concerning access to technical expertise, NCP explained that support from relevant experts and public authorities, including the Ministry responsible for the environment, could be sought where appropriate.

Global Rights Advocacy and Seattle University School of Law International Human Rights Clinic and Ternium S.A. (filed May 2025)

- NCP informed participants that the Initial Assessment was at an advanced stage and will be issued soon.

Other pending specific instances

- NCP briefly referred to two additional specific instances concerning Luxembourg-headquartered companies. One concerns climate change disclosure and reporting. The respondent had been invited to provide observations, following which the NCP would proceed with the Initial Assessment.
- A second specific instance concerns the Consumer Interests chapter of the OECD Guidelines and allegations relating to the advertising of certain products. The parties had exchanged substantial written observations, and the Initial Assessment was expected to be issued shortly.

IV. PRESENTATION BY JEAN-LOUIS ZEIEN (IDV) ON TEXTILE AND COCOA SECTOR DEVELOPMENTS IN GHANA

- Jean-Louis Zeien presented observations from recent work in Ghana, focusing on challenges in the textile and cocoa sectors.
- On textiles, he highlighted the large volumes of second-hand clothing exported to Ghana, including clothing that is ultimately not suitable for reuse. Limited local recycling and waste-management capacity means that part of these imports becomes textile waste, with environmental and social consequences, including for coastal communities. The discussion touched on the distinction between genuine second-hand clothing and textile waste, as well as responsibility for the costs of collection, recycling and waste management.
- Participants discussed possible responses, including improved recycling capacity, greater emphasis on reuse and repair, and the allocation of responsibility and costs along the supply chain.
- On cocoa, he highlighted challenges faced by producers, including climate change, poverty, child labour, living income and the costs associated with meeting regulatory and sustainability requirements. He stressed the importance of ensuring that these costs do not fall disproportionately on producers.
- In response to questions, Jean-Louis Zeien referred to examples of initiatives involving companies and producer organisations in Ghana, including measures aimed at addressing child labour, supporting access to education, promoting women’s participation and biodiversity, and contributing towards a living income. In the context of living income, he referred to [the Guidelines for a Living Income](#), published by Fair Trade Advocacy Office in February 2026.

V. 2025 ANNUAL REPORT

- NCP presented the main elements of its 2025 Annual Report to the OECD and informed participants that a more accessible web version was being finalised. The report follows the OECD reporting questionnaire and covers institutional arrangements, promotional activities, specific instances, and peer learning and international engagement.
- NCP highlighted a decrease in promotional activities compared with 2024: six events were organised or co-organised by the NCP, compared with twelve in 2024, and five presentations were delivered at events organised by others, compared with eleven in 2024. NCP noted that the high number of specific instances and other work during 2025 had affected promotional outreach and that this should be strengthened in 2026.
- NCP reiterated its availability to contribute to stakeholder events and provide presentations on the OECD Guidelines, the NCP and its procedures.
- The report also covers the NCP's participation in OECD and NCP Network activities and its contribution to the peer review of the Norwegian NCP.
- **Post-meeting note: The 2025 Annual Report has since been published and is available in [English](#) and in [French](#).**

VI. UPDATE ON THE RULES OF PROCEDURE

- NCP recalled that the revision of the Rules of Procedure was launched in 2025 to align the procedure with the 2023 update of the OECD Guidelines. A draft was circulated to stakeholders for written comments in October 2025, followed by two meetings in January 2026 to discuss the comments received.
- The revised Rules of Procedure were finalised and published on 21 February 2026. NCP highlighted, among the main changes, a clearer structure, explicit reference to the updated OECD Guidelines and the effectiveness criteria, clarification of the Initial Assessment criteria, and more detailed provisions on transparency and confidentiality, and conflicts of interest.
- NCP thanked stakeholders for their written comments and participation in the consultation, noting that these had contributed to improving the final text.

VII. REPRISALS POLICY

- NCP recalled that reprisals had also been discussed during the revision of the Rules of Procedure and that the possibility of developing a separate policy had been raised.
- NCP had consulted OECD material on the handling of reprisal risks in specific instances. The discussion highlighted the importance of safe participation and secure communication, including appropriate handling of identities and sensitive information, while recognising the limits of the NCP's mandate and the fact that it has no investigative or enforcement powers.
- NCP proposed preparing a short standalone policy on reprisals and sharing a near-final draft with stakeholders for written comments. A more limited consultation process was envisaged than for the revision of the Rules of Procedure.

VIII. 50TH ANNIVERSARY OF THE OECD GUIDELINES AND UPCOMING PROMOTIONAL ACTIVITIES

OECD 50th Anniversary Week on Responsible Business Conduct

- NCP informed participants that the OECD would mark the 50th anniversary of the OECD Guidelines, first adopted in 1976, through a dedicated anniversary week in Paris from 29 June to 2 July 2026, under the theme *responsible business for a world in transition*. LuxNCP would participate in the anniversary week.
- The OECD programme would include, among other activities, a symposium on the future of NCPs, the Global Forum on Responsible Business Conduct, the launch of the OECD Responsible Business Outlook, and meetings of the Inclusive Platform on Due Diligence Policy Cooperation and the Working Party on Responsible Business Conduct. NCP noted that the anniversary was intended not only to look back at the development of the Guidelines, but also to consider the future of responsible business conduct in the context of geopolitical, technological and other transitions.

Planned Luxembourg anniversary event

- Separately, NCP informed participants of plans to organise a Luxembourg event to mark the 50th anniversary. An event in autumn, provisionally around October, was considered appropriate, with a half-day format among the options discussed.
- Participants exchanged initial ideas on the content and format. Possible themes included the development and future relevance of the OECD Guidelines, the NCP's promotional and specific instance functions, policy coherence, and practical experience with the Guidelines. The possibility of involving the OECD, companies, civil society and parties with experience of the NCP mechanism was also discussed.
- Participants discussed how to make the event practical and relevant for companies, including through concrete examples of due diligence and use of the OECD's general and sector-specific due diligence guidance. Possible thematic areas included human rights, environment and climate change, finance and investment, and technology.
- The possibility of including, or organising separately, a more targeted session on responsible business conduct and AI was also discussed. Participants expressed interest in a practical format drawing on OECD guidance and case studies.
- NCP proposed establishing a small stakeholder organising group to develop the concept further. A short online meeting would be convened to discuss the date, venue, format, substantive themes and possible speakers. Interested stakeholders were invited to participate.

Other upcoming promotional activities

- CC/HOS informed participants of two upcoming events at the Chamber of Commerce. The first, *From Disruption to Resilience: Navigating Global Supply Chain Risks*, would focus on risks affecting companies operating internationally and approaches to strengthening the resilience of international supply chains. The possibility of an NCP contribution addressing responsible business conduct and the business case for managing supply-chain risks was discussed.
- CC/HOS also referred to an upcoming Business and Human Rights event bringing together Luxembourg public experts to discuss human rights due diligence. NCP would contribute with practical examples related to specific instances, the OECD Guidelines and relevant OECD resources.

IX. ANY OTHER BUSINESS

- Participants were invited to share any additional upcoming activities or announcements. No further items were raised.
- It was agreed that another stakeholder meeting would be convened later in the year.
- NCP thanked participants for their contributions and closed the meeting.

RELEVANT LINKS

- OECD, [OECD Due Diligence Guidance for Responsible AI](#)
- Fair Trade Advocacy Office, [Guidelines for a Living Income: Fair Recommendations for Living Income Guidance in the Corporate Sustainability Due Diligence Directive](#)

* List of organizations:

ABBL : Association des Banques et Banquiers Luxembourg

AI : Amnesty International

ALFI : Association Luxembourgeoise des Fonds d'Investissement

Barreau

Caritas

CC : Chambre de Commerce

CCDH : Commission consultative des Droits de l'Homme

CDM : Chambre des Métiers

CET : Centre pour l'égalité de traitement

HoS : House of Sustainability

IDV : L'Initiative pour un devoir de vigilance

IMS : Inspiring More Sustainability

Luxinnovation

LSFI : Luxembourg Sustainable Finance Initiative

NCP : National Contact Point

OGBL : Onafhängege Gewerkschaftsbond Lëtzebuerg – Luxembourg Trade Union Confederation

OKAJU : Ombudsman fir Kanner a Jugendlecher

UniLu : University of Luxembourg