

LUXNCP 2024 ANNUAL REPORT

We are pleased to present Luxembourg's National Contact Point for Responsible Business Conduct's (LuxNCP) 2024 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 NCPs are required to complete annually to meet their reporting obligations. The questionnaire addresses topics such as institutional arrangements, promotional activities, specific instances (complaints), 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 organization and sector.

INTRODUCTION

2024 was an important year for responsible business conduct (RBC) in Europe, marked by the adoption of the [Corporate Sustainability Due Diligence Directive](#) (CSDDD) at the EU level. This new framework had a direct impact on LuxNCP's work, both in terms of our promotional activities and our institutional role.

In Luxembourg, the Ministry of the Economy, in coordination with other ministries, is responsible for leading the transposition of the directive into national law. As members of LuxNCP, we play a key role in this process due to our expertise in responsible business conduct. We established and chaired an informal interministerial working group to coordinate efforts across government and organized consultations with stakeholders to ensure that the national transposition process is informed by a broad range of perspectives.

The directive also shaped much of our outreach work this year, with more than half of our promotional activities focusing on regulatory developments, particularly the CSDDD and its wider implications. We engaged with stakeholders through presentations, workshops, and direct discussions to help different actors in Luxembourg understand and prepare for these upcoming changes across various sectors.

In 2024, we also received two new specific instance submissions, reinforcing the role of LuxNCP as a mechanism for addressing RBC-related concerns.

At the same time, we continued to participate in interministerial forums addressing responsible business conduct and business and human rights issues, contributing to policy discussions and helping to align national efforts with international standards.

We sincerely appreciate the engagement of all stakeholders throughout the year. Their input and collaboration have been essential in advancing our work. As always, we remain available to discuss the OECD Guidelines, due diligence expectations, and broader RBC topics with businesses, civil society, and other interested parties.

I. INSTITUTIONAL ARRANGEMENTS

STRUCTURE, LOCATION AND COMPOSITION OF THE NCP

LuxNCP was established in 2000 and operates as a ‘single agency,’ meaning it is housed within a single government department. It has not been formally established by a legislative, regulatory or administrative instrument. LuxNCP is a unit within the General Affairs division of the Ministry of the Economy and is composed of two senior civil servants.

HUMAN AND FINANCIAL RESOURCES

LuxNCP has two full-time staff members.

It does not have a dedicated budget; since it is an integral part of the Ministry of Economy. Financial resources for promotional activities are allocated on an ad hoc basis upon request. In 2024, funds were made available to support the organization of promotional events, participation in the NCP Network and OECD Working Party on RBC meetings, and attendance at stakeholder-organized events.

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, the NCP 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.

II. INFORMATION AND PROMOTION

NCP WEBSITE

LuxNCP has a dedicated [website](#). The website provides comprehensive information on the OECD Guidelines and the role of the NCP, including the full text of the Guidelines, an overview of their purpose, the OECD Due Diligence Guidance Documents, explanatory content on due diligence, and details about LuxNCP’s mandate.

Regarding specific instances, the website outlines the complaint submission process, provides an online complaint form, and includes LuxNCP’s rules of procedure as well as final statements on past cases.

PROMOTIONAL ACTIVITIES

In 2024, **LuxNCP organized or co-organized 12 events aimed at promoting the OECD Guidelines, the NCP, and the OECD Due Diligence Guidance for Responsible Business Conduct.** These events brought together a diverse range of stakeholders, including businesses and their representatives, non-governmental organizations, national human rights institutions, academia, the Luxembourg Bar Association, as well as various Ministries and administrative bodies.

Additionally, **LuxNCP participated in 8 external events, delivering presentations on the Guidelines and the role of the NCP.**

Notably, more than half of all events in 2024 focused on regulatory developments, particularly at the EU level, with a strong emphasis on the Corporate Sustainability Due Diligence Directive (CSDDD) and its implications. Further details on a selection of these events are available on our website.

In April, LuxNCP, alongside colleagues from the Ministry of Foreign and European Affairs, met with a delegation of human rights lawyers and defenders from Brazil, Mexico, and South Africa. The delegation raised concerns about human rights and environmental impacts linked to mining and industrial operations involving subsidiaries of Luxembourg-based businesses. LuxNCP provided an overview of the NCP complaints process, addressing questions on transparency, parallel legal proceedings, and protections against reprisals. The discussion allowed for an exchange of perspectives on access to remedy and the role of NCPs in promoting responsible business conduct.

LuxNCP also contributed to the **Luxembourg Sustainable Finance Initiative (LSFI) Summit, where a member of the NCP team delivered a masterclass on integrating human rights into investment decisions.** With over 100 financial professionals in attendance, the session came at a key moment following the 2023 update of the OECD Guidelines, which reinforced expectations for responsible business conduct in the financial sector. As financial institutions play an increasingly central role in advancing sustainability and due diligence practices, the session provided a timely opportunity to examine these developments in depth. It combined a theoretical overview of key human rights principles with a practical component tailored separately to banks and asset managers.

As part of its internal capacity-building efforts, LuxNCP also organized a **seminar on sustainability regulations for colleagues at the Ministry of the Economy.** The session covered recent regulatory developments in sustainability and corporate due diligence providing clarity on these evolving frameworks. The seminar was an opportunity to share knowledge across departments and strengthen expertise on responsible business conduct.

III. SPECIFIC INSTANCES (COMPLAINTS)

NCP RULES OF PROCEDURE FOR HANDLING SPECIFIC INSTANCES

LuxNCP has rules of procedure for handling specific instances, which are available on its [website](#). The rules of procedure were not modified during 2024.

REPORTING SPECIFIC INSTANCES

At the beginning of 2024, LuxNCP concluded one specific instance, with details reported to the OECD Secretariat and published on our [website](#).

Over the course of the year, **LuxNCP received two new specific instance submissions.** The initial assessment of one case was completed in December and made publicly available on the NCP's [website](#), while the assessment of the second case remains ongoing.

IV. PEER LEARNING AND PEER REVIEWS

PEER LEARNING

In 2024, LuxNCP **actively participated in the meetings of the OECD Working Party for RBC, the OECD Network for National Contact Points, and the regional NCP network with Belgium, France, and the Netherlands.** These engagements allowed for the exchange of insights and best practices with other delegates and NCPs.

LuxNCP also attended the Peer Learning Event for OECD NCPs, **hosted by the Austrian NCP in Vienna in October.** The event focused on key challenges NCPs face, including promotional **activities, stakeholder engagement, handling of specific instances, and policy coherence.** Discussions covered how NCPs manage limited resources, engage with advisory bodies, and navigate recent regulatory developments, including changes to the OECD Guidelines.

Unlike in previous years, there was no opportunity to participate in a peer review process in 2024. However, **the OECD Secretariat finalized the peer review framework and released the schedule for the first official peer review cycle (2025-2031),** which has now become mandatory following the update of the Guidelines. According to this schedule,

LuxNCP is set to undergo its peer review in Q1 2028, to be conducted by Austria and Kazakhstan. It will also take part in the peer review of Norway in Q3 2025 and New Zealand in Q1 2029.

V. POLICY COHERENCE

In 2024, LuxNCP continued its active participation in interministerial forums addressing responsible business conduct and business and human rights issues, including the **Interministerial Committee on Human Rights and the Working Group on Business and Human Rights**.

In addition, LuxNCP played a key role in **coordinating efforts around the national transposition of the CSDDD**. It initiated and led an informal interministerial working group to facilitate exchanges across government and organized consultations with stakeholders.

Through these activities, LuxNCP contributed **to strengthening policy coherence** by helping to align discussions on responsible business conduct across government and and fostering alignment in regulatory and legislative discussions.

TABLE 1
NCP-organised and co-organised events to promote the Guidelines and/or the NCP

Title	Date <i>(dd/mm/yyyy)</i>	Location	Type of event	Size of audience	Organised or co-organised? If co-organised, include details of the co-organiser in comments box	Targeted audience <i>Select all that apply.</i>	Theme/Comments <i>e.g. the OECD Guidelines, the NCP activities on sector due diligence guidance documents, etc.</i>
RBC Developments	16-Jan-2024	House of Sustainability	Meeting	<10	Co-organised	<input checked="" type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other	OECD Guidelines, upcoming NCP activities, upcoming House of Sustainability activities.
OECD Guidelines & C3SD	22-Jan-2024	Virtual	Meeting	<10	Co-organised	<input checked="" type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other	OECD Guidelines and related due diligence Guidance.
Supply Chain Legislation	01-Feb-2024	Luxembourg	Meeting	<10	Co-organised	<input type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other	Developments in supply chain legislation
LuxNCP & ABBL RBC Meeting	19-Feb-2024	MECO	Meeting	<10	Co-organised	<input checked="" type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other, please specify	Human Rights Grievance Mechanisms and RBC
LuxNCP/LSFI RBC Due Diligence	12-Mar-2024	Virtual	Meeting			<input type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions	OECD Guidelines and the Due Diligence Guidance on the financial sector

						<input type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other	
OECD NCPs	14-Mar-2023	Virtual	Meeting	<10		<input type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other	OECD NCPs for RBC
LuxNCP & House of Sustainability RBC Meeting	03-Apr-2024	MECO	Meeting	<10	Co-organised	<input checked="" type="checkbox"/> Business <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other, please specify	Promoting RBC due diligence among businesses
Meeting with Delegation of Human Rights Defenders	30-Apr-2024	MECO	Meeting	10-50	Co-organised	<input type="checkbox"/> Business <input checked="" type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other, please specify	LuxNCP, grievance mechanisms
LuxNXP Stakeholder Consultation Meeting	13-06.2024	MECO	Meeting	10-50	Organized	<input checked="" type="checkbox"/> Business <input checked="" type="checkbox"/> NGOs <input checked="" type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other, please specify	OECD Guidelines, DD Guidance, RBC
NCP Academia RBC Meeting	18-06-2024	Uni.Lu	Meeting	<10	Organized	<input type="checkbox"/> Business <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other, please specify	RBC developments
NCP Business RBC Meeting	24-07-2024	MECO	Meeting	<10	Organized	<input checked="" type="checkbox"/> Business <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other, please specify	OECD Guidelines and the Due Diligence Guidance, more specifically Due Diligence Guidance for Responsible Supply Chains in the Garment & Footwear Sector
Recent Developments on RBC	25-09-204	MECO	Seminar	10-50	Organized	<input type="checkbox"/> Business <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other, please specify	Internal seminar on recent policy and regulatory developments on RBC, with a focus on EU CSDDD

Total number of events:	12
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TABLE 2							
Presentations by the NCP to promote the Guidelines and/or the NCP in events organised by others							
Title	Date (dd/mm/yyyy)	Location	Type of event	Size of audience	Targeted audience <i>Select all that apply.</i>	Organiser(s)	Theme of the intervention
OECD NCP Research Project	01-Feb-2024	Virtual	Meeting	<10	<input type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input type="checkbox"/> Government <input type="checkbox"/> Other (NHRIs)	Researcher / NYU	Roles and Responsibilities of NCPs.
CIDH	20-Feb-2024	MFA	Meeting	10-50	<input checked="" type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input checked="" type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other, please specify	Ministry of Foreign and European Affairs	OECD Guidelines and Responsible Business Conduct
Supply Chain Legislation: Is it a Game Changer or Another Box to Tick	18-Apr-2024	Chamber of Commerce	Conference	>100	<input checked="" type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input checked="" type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other, please specify	Cluster for Logistics Luxembourg	RBC Due Diligence
Respecter les droits humains dans votre chaîne d'activités - CS3D et le Pacte national « Entreprises et les droits de l'Homme »	06-Jun-2024	Virtual	Webinar	50-100	<input checked="" type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input checked="" type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other,	House of Sustainability & Chamber of Commerce	The EU CSDDD: Understanding the final agreement and its implications for businesses
LSFI Summit	18-Sep-2024	Neumünster Abbey	Conference	>100	<input checked="" type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input checked="" type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other, please specify	Luxembourg Sustainable Finance Initiative	Masterclass on "How to Integrate Human Rights Into Investment Decisions"

Optimize Your Supply Chain with AI	26-Sept-2024	Belval Campus, University of Luxembourg	Workshop	10-50	<input checked="" type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other (NHRIs)	LIST & Cure Intelligence	EU Corporate Sustainability Due Diligence Directive: Understanding the Directive and its implications for businesses
NCP Peer Learning Event	21/22-Oct-2024	Vienna	Peer Learning Event	10-50	<input type="checkbox"/> Business representatives <input type="checkbox"/> NGOs <input type="checkbox"/> Trade Unions <input type="checkbox"/> Academia <input type="checkbox"/> Government <input checked="" type="checkbox"/> Other (NHRIs)	Austrian NCP	Various interventions on the activities of the NCP
Droits humains & entreprises. Vers une transposition ambitieuse de la CSDDD dans le droit luxembourgeois. Quels défis à relever ?	2-Dec-2024	Neumünster Abbey	Conference	50-100	<input checked="" type="checkbox"/> Business representatives <input checked="" type="checkbox"/> NGOs <input checked="" type="checkbox"/> Trade Unions <input checked="" type="checkbox"/> Academia <input checked="" type="checkbox"/> Government <input type="checkbox"/> Other (NHRIs)	Initiative Devoir de Vigilance	EU CSDDD Implementation Efforts

Total number of events:	8
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