



OECD GUIDELINES
FOR MULTINATIONAL
ENTERPRISES

NATIONAL CONTACT POINT
FOR RESPONSIBLE BUSINESS
CONDUCT THE NETHERLANDS

Final Statement

Milieudefensie/Friends of the Earth Netherlands, WALHI/Friends of the Earth Indonesia and SDI/Friends of the Earth Liberia versus ING

Date: 7 April 2022

Notification to the Dutch National Contact Point (NCP) concerning an alleged violation of the OECD Guidelines for Multinational Enterprises by ING. Submitted to the Dutch NCP on 5 July 2019 by Milieudefensie/Friends of the Earth Netherlands, WALHI/Friends of the Earth Indonesia and SDI/Friends of the Earth Liberia.

As noted in the Procedural Guidance to the OECD Guidelines for Multinational Enterprises, following conclusion of a specific instance and after consultation with the parties involved, the NCP will make the results of the procedures publicly available.

This statement describes the issues raised, the reasons why the NCP decided that the issues raised merited further examination, and the procedures initiated by the NCP to assist the parties. This statement also outlines recommendations made by the NCP to the enterprise on the implementation of the Guidelines. This statement further includes NCP's explanation on why agreement could not be reached.

As specific instances are not legal cases and NCPs are not judicial bodies, NCPs cannot directly order compensation nor compel parties to participate in a conciliation or mediation process.

Table of Contents

1.	Introduction and executive summary	3
2.	The NCP's initial assessment of this specific instance	3
2.1	Details of the parties submitting the specific instance.....	4
2.2	Details of the enterprise	4
2.3	Applicability of the Guidelines	5
2.4	Relevant OECD Guidelines for Multinational Enterprises.....	5
3.	Substance of the submission and the enterprise's response	5
3.1	Summary of the notification	5
3.2	Summary of the response by ING	6
4.	The dialogue phase.....	6
4.1	The course of the dialogue	6
4.2	Goal, scope and agenda of the dialogue.....	6
4.3	Meetings between the Parties.....	6
5.	Examination, conclusions and recommendations by the NCP	8
6.	Monitoring and evaluation	11

1. Introduction and executive summary

This Final Statement describes the process and the outcomes of the dialogue facilitated by the National Contact Point (NCP) since February 2020 between the parties submitting this specific instance Milieudefensie/Friends of the Earth Netherlands, WALHI/Friends of the Earth Indonesia and SDI/Friends of the Earth Liberia and ING. The process started after the NCP received notification on 5 July 2019 with regard to an alleged violation of the OECD Guidelines for Multinational Enterprises (hereafter: the Guidelines) by ING. On 22 January 2020, the NCP issued an Initial Assessment and concluded that the notification merited further consideration.

This statement is based on information provided by the parties during the dialogue, which started after the publication of the Initial Assessment, with the exception of information considered confidential by either the NCP or the parties. This final statement marks the completion of the procedure by the NCP.

With regard to the process and the outcomes of the dialogue, the NCP regrets that, after a fruitful start, the dialogue ended prematurely (see also under 4.3). Because of this, the objectives of the dialogue, mentioned under 2., could not be attained. Parties did not discuss and therefore could not find agreement on whether or not improvements of ING's due diligence policies and practices regarding palm oil were required, and if so, what such potential improvements should look like. Furthermore, during the course of the dialogue parties were unable to finalize the conversation about whether ING contributed or would contribute to the adverse impact, or whether the adverse impact is or would be directly linked to its services by the business relationship. This also means that no agreement could be reached on the question if and to what extent there was a responsibility of ING to cease its (possible) contribution and to contribute to remedying the impacts.

The NCP recommends that the parties to this specific instance remain in contact about the issues raised in this specific instance regarding:

1. the question at what point being "directly linked" to an adverse impact, such as described in the three cases of the complaint, becomes a contribution to adverse impacts, according to the OECD Guidelines;
2. what constitutes proper due diligence to identify, prevent and mitigate adverse impacts in this respect; and, more specifically,
3. engagement with (or disengagement from) large-scale palm oil production, in relation to RSPO certification.

The NCP further recommends that the parties, when following up on this specific instance, both separately and jointly, take good note of the considerations from the NCP on the above issues as developed in its conclusions.

2. The NCP's initial assessment of this specific instance

In its Initial Assessment of 20 January 2020, the NCP concluded that the issues raised by the Notifying Parties were *prima vista* substantiated by documents and that the notification referred to relevant provisions of the Guidelines (See: [Initial Assessment Friends of the Earth vs. ING | Publicatie | Nationaal Contactpunt OESO-richtlijnen \(oesorichtlijnen.nl\)](#)).

Furthermore, reference was made to the OECD Due Diligence Guidance for Responsible Business Conduct and the OECD guidance document on Responsible Business Conduct for Institutional Investors.

In its Initial Assessment, the NCP stated that it was of the opinion that the specific instance merited further consideration and offered, in accordance with the Netherlands NCP specific instance procedure, its good offices to facilitate a dialogue between the parties. The objective of the dialogue was to bring parties to an agreement on possible improvements of ING's due diligence policies and practices regarding palm oil, and to assess the enterprise's involvement with the actual or potential adverse impacts identified, in order to determine the appropriate responses. More specifically, the objective was also to assess whether the enterprise contributed or would contribute to the adverse impact; or whether the adverse impact is or would be directly linked to its services by the business relationships.

The NCP believed that a dialogue between the parties on these issues might contribute to further clarity on the OECD due diligence responsibilities of ING and the financial sector.

Both parties accepted the NCP's offer to engage in mediation, in accordance with the NCP-procedure.

2.1 Details of the parties submitting the specific instance

Milieuddefensie/Friends of the Earth Netherlands is the Dutch member of Friends of the Earth, a large environmental justice network. Milieuddefensie has been engaged in international and Dutch campaigns, research, advocacy and engagement on palm oil and the financial sector since the late 1990s (<https://www.foei.org/member-groups/europe/netherlands> Friends of the Earth <https://www.foei.org/member-groups/europe/netherlands> Netherlands Error! Hyperlink reference not valid.). Milieuddefensie/Friends of the Earth Netherlands works closely together with **WALHI/Friends of the Earth Indonesia** and **SDI/Friends of the Earth Liberia** and represents these organizations in this case.

WALHI has been supporting communities that are impacted by the expansion of palm oil plantations and has advocated for a moratorium on the expansion of palm oil plantations ([HOME | WALHI](#)). It joins the national and international advocacy on regulating financiers. WALHI has done research and supported communities impacted by Wilmar plantations, which are included in this specific instance.

SDI has been supporting communities that are impacted by the expansion of palm oil plantations ([Home | Sustainable Development Institute \(sdiliberia.org\)](#)). SDI has lobbied for the Land Rights Act and joins the international advocacy for rules for companies and rights for people, including regulating the financial sector. SDI is together with the Liberian Palm Oil Working group involved in supporting communities and workers impacted by the Wilmar (MOPP) oil palm plantation in Liberia, which is included in this specific instance.

2.2 Details of the enterprise

ING is a global financial institution with a strong European base, offering retail and wholesale banking services to customers in over 40 countries ([ING at a glance | ING](#)). The Bank has about 57,000 employees and 38,5 million retail customers, with 13,5 million considered primary customers. ING Group shares are listed on the exchanges of Amsterdam and Brussels and on the New York Stock Exchange.

2.3 Applicability of the Guidelines

As already stated in the “Final Statement Friends of the Earth/Milieudefensie – Rabobank” of 15 January 2016, the 2011 update of the Guidelines confirmed that they apply to all sectors, including the financial sector (Final Statement Friends of the Earth / Milieudefensie – Rabobank | Publication | National Contact Point OECD Guidelines). The reference to services means that paragraph 12 (in Chapter II, General Policies) of the Guidelines is applicable to any financial service, including lending. It follows that services of this kind are part of a business relationship in the sense of the General Policies and Human Rights chapters of the OECD Guidelines (Chapters II and IV, respectively).

2.4 Relevant OECD Guidelines for Multinational Enterprises

The chapters on General Policies (Chapter II) and on Human Rights (Chapter IV) and the OECD Guidance documents on “Due Diligence for Responsible Corporate Lending and Securities Underwriting” (2019) and on “Due Diligence for Responsible Business Conduct” (2018), dealing with “direct linkage”, “due diligence to identify, prevent and mitigate adverse impacts”, “contribution” and “transition from direct-linkage to contribution to adverse impacts” are all relevant to this dialogue.

3. Substance of the submission and the enterprise’s response

3.1 Summary of the notification

On 5 July 2019, the NCP received a notification from Milieudefensie/Friends of the Earth Netherlands, WALHI/Friends of the Earth Indonesia and SDI/Friends of the Earth Liberia (together hereafter referred to as the “Notifying Parties”).

In their notification, the Notifying Parties stated, *“ING has breached several provisions of the OECD Guidelines by contributing to specific adverse environmental, human rights, and labour rights impacts caused by subsidiaries of ING’s clients Noble Group Ltd., Bollere Group/Socfin Group S.A., and Wilmar International Ltd. The complaint argues that ING was initially only directly linked to these specific impacts through the business relationship between ING and these three clients. However, due to the high degree of foreseeability of the harmful impacts caused by its clients and the failure of ING to take any action that actually mitigated or decreased the risk of impacts, an omission that made it easier for these clients to cause harm, ING – through its continued provision and renewal of loans of a substantial total amount to these clients – has come to be in a position of contributing to the harmful impacts. The repeated loans by ING totaled a substantial amount, and given the general nature of corporate loans, it is likely that at least a portion of the proceeds would go to the activities that were known to be causing adverse impacts. Although the impacts were highly foreseeable, there are no indications ING made any efforts to prevent proceeds from being used to support the activity in question. The Notifying Parties assert that, as a contributor to the impacts, ING has a heightened responsibility to cease its contribution and contribute to remedying the impacts.”*

The notification specifically concerns the alleged non-observance of OECD Guidelines and furthermore refers to the OECD Due Diligence Guidance for Responsible Business Conduct and the OECD guidance document on Responsible Business Conduct for Institutional Investors.

3.2 Summary of the response by ING

In its initial response to the notification, dated 11 October 2019, ING stated that *“ING is of the opinion that it did perform a proper due diligence and did use its leverage where needed and possible. ING has therefore complied with the OECD Guidelines and not contributed to any harm. Furthermore, ING considered ING’s policy not to disengage from its clients in the palm oil supply chain as they obtained – or are in the process of obtaining RSPO certification, to be in line with the view of the NCP, as expressed in its Final Statement Friends of the Earth/Milieudéfense vs Rabobank (Final Statement Friends of the Earth / Milieudéfense – Rabobank | Publication | National Contact Point OECD Guidelines).*

ING considered its client relationship to be “linked to” the alleged adverse impacts, but did not “cause” or “contribute to” these adverse impacts. As such, the bank opined there are no harms to which ING contributed, nor is the bank responsible to participate in redress or remediation.”

4. The dialogue phase

4.1 The course of the dialogue

The parties in the dialogue facilitated by the NCP were three Friends of the Earth groups and ING. The NCP held joint meetings between February 2020 and July 2021, with the last dialogue session about the content of the complaint taking place in February 2021, and separate meetings with each party in April 2021. The parties jointly set the agenda and the terms of reference for the dialogue and agreed on confidentiality and transparency matters in light of ING’s client confidentiality obligations, in line with the NCP procedure.

4.2 Goal, scope and agenda of the dialogue

The goal and scope of the dialogue, as agreed upon in the Terms of Reference (ToR), was to provide responses to three specific questions:

1. What are ING’s due diligence policies and practices regarding palm oil, including client confidentiality, transparency, disengagement and remedy (in case of direct linking)?
2. What was ING’s involvement with the actual or potential adverse impacts identified? I.e. was ING ‘de-linked’, ‘directly linked to’ or has it ‘contributed to’ the adverse impact by providing financing to the relevant company?
3. What is ING’s role and responsibility as a bank with regard to remedy?

With regard to the agenda of the dialogue sessions, parties decided to start with a dialogue session with Walhi, CED and SDI. After that, further dialogue sessions would focus on ING’s due diligence policies and practices regarding palm oil (question 1). These sessions would be followed by dialogue sessions regarding the shift from ‘directly linked’ to ‘contributing’ (question 2). An expert session on the criteria regarding this shift could be organized if needed and agreed between the Parties and the NCP. Finally and depending on the conclusions from the previous sessions, a dialogue session could be organized regarding ING’s role and responsibility for remedy (question 3).

4.3. Meetings between the Parties

Based on the ToR, the first meeting of the dialogue in June 2020 focused on the alleged adverse impacts identified in the three cases. WALHI, CED and SDI presented the alleged adverse impacts, which according to them continued also after submission of the substantiated concerns. They stated that the harms have not been redressed and further harm has been caused through the plantation operations.

During the following two meetings, ING explained its Environmental & Social Risk (ESR) Framework and the ongoing ESR assessment process, based on client assessments ('Know Your Customer') and transaction assessments during the underwriting and lending process.

The following specific topics have been discussed more in depth:

- The issue of data collection, for example on human rights and environmental issues within RSPO certified plantations.
- Communication on ING's due diligence policy, depending on the sector and the country or countries involved.
- The issue of when and under which conditions disengagement would be appropriate.
- Assessment of stakeholders' engagement and regular monitoring.
- The issue of how ING was dealing with transparency requirements.

After two dialogue sessions, dedicated to ING's due diligence policy, the three cases mentioned in the Specific Instance (Wilmar International Ltd, SocFin Group S.A. and Noble Group Ltd.) have been discussed in more detail at two further dialogue sessions. These sessions focused on the question whether a bank, in this case ING, may have contributed to an adverse impact by facilitating the client to cause harm, where all of the following elements occur together:

1. The adverse impact caused or contributed to by a client's activities or projects was foreseeable;
2. The use of proceeds was known (or likely) to be for those client's high-risk activities or projects; or almost all the client's activities were high risk of causing or contributing to the type of adverse impact being considered; and
3. The provision of the finance or underwriting service occurred without adequate due diligence. In this respect, the due diligence processes the bank had in place, and how they were implemented, should be considered (see also [Due Diligence for Responsible Corporate Lending and Securities Underwriting - OECD](#)).

It was agreed that more detailed discussions, linking the three cases to the questions as outlined in the Terms of Reference, would continue during the next dialogue sessions. However, further dialogue sessions regarding this Specific Instance and the anticipated expert session, agreed upon in the ToR, have been cancelled. The main reason for ING for no longer wanting to participate in the dialogue was its lack of trust in the good-faith participation by Friends of the Earth in the mediation, after the publication of a report commissioned by Milieudefensie on (March 19, 2021, [Press release: Palm Oil Certification: Not 'Out of the Woods' — Milieudefensie](#)). The report repeated the position and criticism by Milieudefensie of RSPO and analyzed gaps in the certification process. This report was followed by a critical article on investments in palm oil in 'de Volkskrant' on May 29, 2021 ([ING en pensioenfondsen investeren in omstreden palmoliebedrijf, landroof in Kameroen gaat gewoon door | De Volkskrant](#)).

These publications created the strong impression at ING that Friends of the Earth was no longer interested in an open dialogue pursuing a joint agreement, but had already drawn its conclusions on issues such as due diligence and (the possible role of) RSPO in due diligence policies and practices by financial institutions such as ING. ING indicated that the Volkskrant-article specifically referred to the core of the dialogue; the use of RSPO as part of ING's due diligence of SocFin's Cameroon plantations. Friends of the Earth Netherlands was quoted "We must not allow them to ease their conscience with an RSPO certificate, because that assessment doesn't hold water." This made it clear to ING that pursuing a joint agreement through dialogue was no longer feasible.

Friends of the Earth Netherlands stated that it had not “drawn its conclusions” on RSPO any more than ING had done, that its involvement in these publications was part of their ongoing work as an NGO, that it had taken care not to disclose any confidential or sensitive information from the specific instance or even mention ING, and that the issues addressed in the articles were of a much more general nature than this specific instance and the scope of the dialogue.

Furthermore, it stated that civil society campaigns are allowed to continue during mediations according to OECD’s own guidelines, given the role of grassroots civil society to document severe impacts, expose them and support local communities in protecting and promoting their rights. In their view, civil society cannot be silenced when there are updates and events in the cases under mediation that need urgent action to support communities and prevent environmental harm. However, it acknowledged that it could have informed ING and the NCP earlier about the publications, taking into account the ongoing dialogue, and regretted not having done so.

Friends of the Earth Netherlands apologized and stated that it would like to continue the dialogue and participate in it in good faith. A further meeting between the parties to address the concerns as expressed by ING did unfortunately not resolve their lack of trust towards Friends of the Earth. As a result, ING ended its participation in the dialogue.

As ING was still interested in getting an answer to the questions raised during the dialogue, ING invited Friends of the Earth to jointly send these questions to the OECD as part of the (then ongoing) [OECDs public stocktaking of the OECD Guidelines](#). Friends of the Earth Netherlands responded that it preferred to explore these questions in the mediation process and that it had already submitted extensive feedback on the stocktaking through OECD Watch.

In August 2021, it was decided that the dialogue would not continue and that the NCP would prepare a Final Statement.

5. Examination, conclusions and recommendations by the NCP

As stated in the conclusion of the IA of 20 January 2020, the objective of the dialogue was to bring parties to an agreement on whether or not improvements of ING’s due diligence policies and practices regarding palm oil were required, and to assess the enterprise’s involvement with the actual or potential adverse impacts identified, in order to determine the appropriate responses. More specifically, the objective was also to assess whether the enterprise contributed to the (potential) adverse impacts, or whether the (potential) adverse impacts were directly linked to its services by the business relationships.

However, because the dialogue ended prematurely (see also under 4.), the objective was not attained. Parties therefore did not find agreement on the question if improvements would be necessary to ING’s due diligence policies and practices regarding financing of palm oil, and if so, which ones. Furthermore, during the course of the dialogue, parties did not come to a shared conclusion as to whether ING contributed to the adverse impacts, or whether the adverse impacts are directly linked to its services by the business relationship. This also means that no agreement could be reached between the parties on the question whether and to what extent there was a responsibility of ING to cease its (possible) contribution and to contribute to remedying the adverse impacts.

The NCP regrets the premature ending of the dialogue, and recommends that the parties to this specific instance will remain in contact about the issues raised in this specific instance regarding:

- 1) the question at what point being “directly linked” to an adverse impact such as described in the three cases of the complaint, becomes a contribution to adverse impacts, according to the OECD Guidelines;
- 2) what constitutes proper due diligence in these cases to identify, prevent and mitigate adverse impacts in this respect; and, more specifically,
- 3) engagement with (or disengagement from) large-scale palm oil production, in relation to RSPO certification.

The NCP further recommends the parties when giving a follow up to this specific instance, both separately as well as jointly, to take good note of the following considerations:

As regards the question at what point being “directly linked” to an adverse impact becomes a contribution to adverse impacts according to the OECD Guidelines, the NCP notes the following. Existing guidance acknowledges that the assessment of whether a bank is contributing to an actual or potential adverse caused by a client is a complex exercise (see, for instance, Due Diligence for Responsible Corporate Lending and Securities Underwriting – OECD, p. 42). In practice, there is a continuum between ‘contributing to’ and having a ‘direct link’ to an adverse human rights impact: a bank’s involvement with an impact may shift over time, depending on its own actions and omissions. For example, if a bank identifies - or is made aware of - an ongoing human rights issue that is directly linked to its operations, products or services through a client relationship, yet over time fails to take reasonable steps to seek to prevent or mitigate the impact, it could eventually be seen to be facilitating the continuance of the situation and thus be in a situation of ‘contributing.’ Such reasonable steps could for instance be: bringing up the issue with the client’s leadership or board, persuading other banks to join in raising the issue with the client, making further financing contingent upon correcting the situation, etc. (see: the UN Human Rights Office (OHCHR) response to a request from BankTrack for advice regarding the application of the UN Guiding Principles on Business and Human Rights in the context of the banking sector, [InterpretationGuidingPrinciples.pdf \(ohchr.org\)](#)).

The NCP would like to underline the relevance in this context of the answer to Question 29 on p. 70 of the OECD Due Diligence Guidance for Responsible Business Conduct (OECD 2018), which explains what is meant by adverse impacts that are “caused” or “contributed to” by the enterprise or that are “directly linked” to its operations, products or services by a business relationship. The answer to this Question is also relevant for the financial sector, more specifically for a bank, as is explained in para 2.1.2 of the Guide on Due Diligence for Responsible Corporate Lending and Securities Underwriting (OECD 2019) with reference to the OECD Due Diligence Guidance for Responsible Business Conduct. It explains that although banks will in the majority of cases be “directly linked” to adverse impacts caused by their clients, in some cases they may also contribute to adverse impacts if their activities somehow cause, facilitate or incentivize their clients to cause harm. The contribution must be substantial rather than minor or trivial in order to be recognized as such (OECD 2019, p. 42-43; OECD 2018, p. 70).

It has been noted in this respect that provision of a financial product or service is not inherently problematic, but is in fact an important service to commerce (OHCHR response to request from BankTrack for advice regarding the application of the UN Guiding Principles on Business and Human Rights in the context of the banking sector). For a bank to *incentivize* an adverse impact through corporate lending, it needs to have taken a specific action or made an omission that motivated or encouraged a client to cause harm, in addition to the provision of the lending service; practical examples of this happening in the context of general corporate lending are scarce. For a bank to *facilitate* an adverse impact through corporate lending, there would have to be some action or omission by the bank that enabled or made it easier for a client to cause harm, in addition to the provision of the lending service itself. In practice, a bank is less likely to contribute to an adverse impact through incentivization than through facilitation (OECD 2019, p. 44).

A bank may have facilitated an adverse impact where all of the following elements occur together:

1. The adverse impact caused or contributed to by a client's activities or projects was foreseeable;
2. The use of proceeds was known (or likely) to be for those client's high-risk activities or projects; or almost all the client's activities were high risk of causing or contributing to the type of adverse impact being considered; and
3. The provision of the finance or underwriting service occurred without adequate due diligence. In this respect, the due diligence processes the bank had in place, and how they were implemented should be considered (OECD 2019, p. 44-45).

With regard to RSPO, the NCP draws attention to its earlier Final Statement in another case on the palm oil industry, Friends of the Earth – Rabobank of January 15, 2016. In that case, the NCP stated among others: "It is evident that the RSPO faces profound challenges with regard to the palm oil industry. Nevertheless, sustainable palm oil is the RSPO's objective and it aims to make continuous improvements. This is in line with the due diligence approach envisaged in the Guidelines."

Taking into account the fact that RSPO provided for a grievance mechanism across the sector and its multi-stakeholder approach allowed for a broad-based approach to the problems in the sector, the NCP underlined the importance of the joint approach, in that case pursued by Rabobank through the RSPO. However, according to the NCP, this did not alter the fact "that financial institutions have a responsibility of their own to exercise individual leverage to seek to prevent or mitigate the impact of their business conduct and to increase their leverage if necessary with regard to their own clients. It is therefore important that businesses continue to develop their own policies in the light of the practical experience that works towards a genuine sustainable production of palm oil. Under the OECD Guidelines, businesses are encouraged to appropriate responses with regard to their business relationships, and are urged to engage in risk mitigation efforts. Disengagement is seen as an option of last resort."

Regarding ING's due diligence approach through the RSPO, the NCP would follow in principle the line of argument set out in the Friends of the Earth - Rabobank case. Enterprises can collaborate in carrying out due diligence, for instance through multi-stakeholder initiatives. However, participation in such an initiative does not shift responsibility from the enterprise to the initiative for adverse impacts that it causes, contributes to or to which it is directly linked; the enterprise itself remains responsible for ensuring that its due diligence is carried out effectively (OECD 2018, p. 19, 53). Where an enterprise (such as in this case ING) engages in collaboration in carrying out due diligence it should first assess the quality of the initiative (see OECD 2018, p. 53 on what this assessment includes).

Acknowledging the increasing criticism, available in the public domain, of RSPO since 2016, the NCP emphasizes the importance of periodic reviews by ING of the appropriateness of its reliance on multi-stakeholder and industry initiatives it participates in as part of its due diligence, such as RSPO. This should include reviewing their alignment with the OECD Due Diligence Guidance for Responsible Business Conduct and their contribution to the enterprise in helping to identify, prevent or mitigate adverse impacts linked to its business, taking into account the independence of these initiatives (OECD 2018, p. 32).

As stated before, discussing the above mentioned issues and relating them to the cases in this specific instance was foreseen during the last dialogue sessions and/or an expert session, which unfortunately did not take place. It is the NCP's view that the question whether ING was contributing to, or directly linked to the adverse impacts in the cases raised in this specific instance would have best been addressed through the foreseen dialogue sessions. The same is true for the question to what extent an enterprise, involved in a joint approach with a multi-stakeholder initiative that receives criticism in the public domain, may be expected to additionally conduct its own due diligence on matters covered by the initiative. Given the fact that the opportunity of jointly addressing these issues was lost with the premature ending of the dialogue, the NCP did not consider it appropriate to further examine these questions with respect to the three cases, which are part of this specific instance.

6. Monitoring and evaluation

The NCP proposes that in winter 2022/2023 an evaluation be conducted of the recommendations of the NCP.

The NCP will invite the parties to come together for this evaluation in due time. The statement and the outcomes of the evaluation will be published on the NCP's website.

The role of National Contact Points (NCPs) is to further the effectiveness of the OECD Guidelines. The Dutch government has chosen to establish an independent NCP, which is responsible for its own procedures and decisions, in accordance with the Procedural Guidance section of the Guidelines. In line with this, the Dutch NCP consists of four independent members, supported by four advisory government officials from the most relevant ministries. The NCP Secretariat is hosted by the Ministry of Foreign Affairs. The Minister for Foreign Trade and Development Cooperation is politically responsible for the functioning of the Dutch NCP. More information on the OECD Guidelines and the NCP can be found on the [NCP Website](#)

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