OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES | NATIONAL CONTACT POINT FOR RESPONSIBLE BUSINESS CONDUCT THE NETHERLANDS

Follow-up regarding the Specific Instance of ATUMA versus Unilever

Date: 8 December 2025

Follow-up on the Final Statement by the Dutch National Contact Point for the OECD Guidelines for Multinational Enterprises. The Final Statement was published on 7 May 2024.

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1. Introduction

On 12 April 2018, the Dutch NCP (NCP) and UK NCP received a specific instance regarding an alleged violation of the OECD Guidelines for Multinational Enterprises (hereinafter: the Guidelines) from Association des Ex-Travailleurs Unilever Marsavco/PHC au Congo (hereinafter: ATUMA), a group of former workers of Unilever-Marsavco/PHC in the Democratic Republic of the Congo (DRC) that was filed against Unilever NV (Rotterdam, NL) and Unilever PLC (London, UK). The Dutch NCP consulted with the UK NCP and it was agreed that the Dutch NCP would take the lead, with an advisory role of the UK NCP.

In the submission, ATUMA alleged that in 2001, Unilever-Marsavco/PHC unjustifiably dismissed 802 employees and then failed to provide them a complete legal severance package, including full final salary and bonus as well as allowances for housing, transportation, food, and dependents and other benefits.

In its Initial Assessment of 16 April 2020, the NCP determined that the issues raised against Unilever merited further consideration on the basis of the criteria laid out in the commentary to the Procedural Guidance for NCPs, para 25, and offered its good offices to the Parties. Both Parties accepted the good offices of the NCP.

The NCPs good offices started in April 2020 and ended on 27 September 2023 with a last joint mediation session between the Parties and an external mediator.

The external mediator then drafted the mediation report and the NCP started to prepare its Final Statement. In the Final Statement, the NCP described its findings and conclusions on good faith engagement and on the issues raised in this Specific Instance, as well as recommendations to Unilever.

The NCP concluded in the Final Statement on the basis of the Guidelines 2011 that the legalistic approach by Unilever of the NCP specific instance process was contrary to the spirit of the OECD Guidelines, which specifically ask from companies that they look beyond what the law requires. The NCP also concluded that looking back on the entire NCP process, the NCP saw a pattern of hurdles created by Unilever which couldn't be considered as engaging in good faith in the NCP procedure as described in the Guidelines 2011.

The NCP concluded on the basis of the Guidelines 2000 that firstly, it couldn't establish if and to what extent there may have been a breach of the Guidelines 2000 by Marsavco as the fully owned daughter company of Unilever at the time of the dismissals. This also meant that the NCP couldn't establish if and to what extent there may have been by extension a breach of the Guidelines 2000 by Unilever at the time of the dismissals. Secondly it concluded that it couldn't establish if and to what extent there may have been a breach of the Guidelines 2000 by Unilever in its responsibility to encourage Marsavco as a business partner to apply, where practicable, principles of corporate conduct compatible with the Guidelines after the transfer in 2002.

In its Final Statement, the NCP made the following recommendations to Unilever which it will evaluate in this Follow up:

- That Unilever evaluates and where necessary updates its policies and practices on responsible disengagement to reflect the strengthened expectations of the Guidelines 2023 as well as related documents of the OECD **Multi-Stakeholder Initiatives and Responsible Business Conduct**;
- That Unilever evaluates and where necessary updates its policies and practices on good faith engagement in the NCP procedure to reflect the strengthened expectations of the Guidelines 2023.

2. Procedure of the Follow-up

The standard procedure for a Follow-up is that the NCP initiates a Follow-up one year after the publication of a Final Statement. The purpose of such a Follow-up is for the NCP to assess, based on information provided by the parties, what follow-up actions parties have taken in relation to the results of the dialogue and/or the recommendations made by the NCP. Usually, this process is done in writing. However, if the parties prefer, the NCP can also organize a meeting. In the case of the specific instance concerned the procedure was carried out in writing.

The NCP initiated the Follow-up by contacting both parties with the request to give an account of the follow-up actions that were taken in relation to the NCP's recommendations. After receiving written feedback from the parties, the NCP drafted the Follow-up and shared the draft with both

parties for comments. Both parties provided comments, after which the NCP finalized the Follow-up and posted it on its website.

Date	Actions
7 May 2025	NCP sent mails to both parties requesting information on what follow-up they gave to the NCP's recommendations
3 June 2025	NCP received response from the enterprise
9 June 2025	NCP received response from the notifying party
9 September 2025	Draft text sent to both parties for comments
17 September 2025	Comments received from the company
21 October 2025	Comments received from the notifying party/ the company
8 December 2025	Publication of the Follow-up of the Final Statement

3. Outcomes of the Follow-up

The **notifying party** indicated not to have had any direct contact with the company since the publication of the Final Statement. It states that therefore has not had the opportunity to ascertain whether Unilever has implemented the recommendations made by the NCP. It indicated that the NCP's recommendations did not align with a resolution to their claims.

The notifying party informed the NCP of a letter sent to the Dutch ministries of Foreign Affairs and Economic Affairs in June 2025, inquiring what specific consequences the Dutch government is placing on Unilever, following the NCP's conclusion and recommendations in the Final Statement.

Unilever responded that, as mentioned in its 2024 Annual Report and Accounts, it had developed internal guidelines for responsible disengagement in 2024. Unilever indicated that these serve as a reference document for teams across the business when making commercial decisions. It also stated that the internal guidelines align with the OECD Guidelines for Multinational Enterprises, and include tools to ensure that potential impacts on people in our value chains are carefully considered when exiting a country, region, or sector. Unilever indicated it could not share the detailed content of these guidelines publicly - given their role as an internal decision-making tool for highly complex and sensitive situations.

It also indicated to be of the opinion that it engaged in the NCP in good faith throughout, with the aim of understanding whether any further information would emerge that might justify a change of position. Unilever stated that its full and constructive cooperation continued throughout the process, including participation in each mediation session. It therefore strongly refuted any assertion that Unilever did not engage in good faith. However, Unilever stated to remain committed to the

ongoing assessment of their policies, procedures, and practices to ensure effective human rights due diligence.

Further observations

The NCP notes that the OECD Guidelines 2023, Commentaries on the Implementation Procedure, commentary 44 says: "…where appropriate, the NCP may inform relevant government agencies of the good faith engagement, or absence thereof, of the parties, and should communicate in a transparent manner with the parties about intended or actual steps in this regard." The NCP, when publishing its Final Statement, informed the government of its conclusions and recommendations to Unilever, as it continues to operate in practice in the Netherlands.

The NCP notes that under the Dutch RBC policy, Dutch companies or companies active in the Netherlands are expected to conduct business in a responsible manner in accordance with the international standards laid down in the UN Guiding Principles on Business and Human Rights (UN Guiding Principles) and the OECD Guidelines. Companies that want to make use of trade instruments, including participation in trade missions, are required to uphold the RBC conditions which companies must agree to when applying for (non-) financial support from the Ministry of Foreign Affairs. Following the Dutch National Action Plan on Business and Human Rights (NAP), companies have a reporting obligation if they are subject to an NCP notification and the Dutch government expects them to cooperate with the NCP in this process.

4. Conclusion of the NCP

Based on the information provided by the parties, the NCP concludes the following.

The NCP welcomes that Unilever has developed internal guidelines for responsible disengagement in 2024. The NCP expresses the hope that these internal guidelines will prevent issues like those raised in the specific instance in the future. Based on the information provided, as well as the information in the 2024 Annual Report and Accounts, the NCP is not able to verify if these guidelines align with the OECD Guidelines 2023.

This NCP concludes, on the basis of the information provided, that no changes have been adopted by the enterprise with respect to the NCPs recommendation to review the procedure and practices of engaging with NCP's.

Looking back at the whole procedure, the NCP regrets that it has not been able to contribute to the resolution of the issues raised in this specific instance. The NCP thanks both parties for sharing information in this Follow-up procedure.

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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