



OECD GUIDELINES
FOR MULTINATIONAL
ENTERPRISES

NATIONAL CONTACT POINT
FOR RESPONSIBLE BUSINESS
CONDUCT THE NETHERLANDS

Follow-up regarding the Specific Instance of BWI et al. vs Inter IKEA Holding B.V.

Date: 10 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 18 April 2023.

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Note: The recommendations in the Final Statement as well as the outcomes of the Follow-up were based on the Guidelines' version 2011. In the conclusion of this Follow-up the NCP has taken into account the updated Guidelines' version, which came into force on the 8th of June, 2023.

1. Introduction

On 18 April 2023, the Dutch National Contact Point (NCP) concluded the notification of a specific instance regarding an alleged violation of the OECD Guidelines for Multinational Enterprises (hereinafter: the Guidelines) by Inter IKEA Holding B.V.

The notification was submitted by the Building and Wood Workers International (BWI), the International Association of Machinists and Aerospace Workers of North America (IAMAW) and Fackett För Skogs-, Trä och Grafisk Branch (GS Fackett).

The notification regarded alleged violations of the Guidelines Chapter V Employment and Industrial Relations, para 2c and 6. The issues raised by the notifying party were twofold and concerned 1) lack of timely information and lack of prior consultations and discussions with the trade unions with regard to the closure of an IKEA facility in the United States, and 2) lack of a meaningful engagement with regard to the International Framework Agreement that, according to the notifying party, existed between the parties.

In its Initial Assessment of 25 October 2021, the NCP concluded that the issues raised merited further consideration and offered its good offices to facilitate a dialogue between the parties.

The good offices were accepted by both parties. Following the acceptance of the good offices a dialogue took place with the additional participation of the enterprise's subsidiary IKEA Industry AB. The dialogue was finalized with an agreement. Both parties agreed to keep the content confidential.

In the Final Statement, the NCP described the procedure it initiated to assist the parties to come to an agreement and provided its recommendations.

The NCP's recommendations and the agreement are the subject of this Follow-up and can be found in section three of this document.

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 been 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 parties prefer, the NCP can also organize a meeting. In the case of this specific instance, the procedure was carried out in writing.

In the specific instance concerned, it was recommended in the Final Statement that a Follow-up would be conducted one year after the publication of the Final Statement. Due to the extensive workload of the NCP, the Follow-up procedure was delayed. Parties were duly informed of this delay.

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 agreement and the NCP's recommendations. After receiving written feedback from the parties, the NCP drafted the Follow-up and shared the draft with both parties. Parties provided comments, after which the NCP finalized the Follow-up and posted it on its website.

Date	Actions
29 April 2024	NCP sent mails to both parties requesting information on what follow-up they gave to the NCP's recommendations
11 June 2024	NCP received response from the enterprise
27 Aug 2024	NCP received response from the notifying party
1-26 November 2024	Communication between the NCP and the parties on their responses
14 April 2025	NCP requested an update from the parties on the agreement, the enterprise responded
01 July 2025	Draft text sent to both parties for comments
8 July 2025	NCP received response from the notifying party
14 Aug 2025	NCP received response from the enterprise
10 December 2025	Publication of the Follow-up of the Final Statement

3. Outcomes of the Follow-up

As the notification was directed at the parent entity but the parent was not a signatory to the agreement, the NCP made recommendations to both corporate entities in relation to the relevant paragraphs of the OECD Guidelines, e.g. the responsibility to meaningfully and timely involve stakeholders in the case of major business decisions, such as the closure of an entity involving collective lay-offs or dismissals, and the responsibility of each corporate entity within a group to ensure the entire group acts in line with the Guidelines.

Concerning the agreement

Both parties reported information on the implementation of the confidential agreement. Both parties stated that the agreement was largely implemented.

In December 2024, the parties renewed the agreement and developed a joint work plan for 2025.

Concerning the NCP's recommendations to the enterprise

In its Final Statement, the NCP recommended the following: *"While recognizing that the good offices concluded with an agreement between the notifying party and the Swedish subsidiary, the NCP would like to draw the attention of the enterprise, including the Dutch parent entity which was not party to the agreement and to which the notification was addressed, to the Guidelines' provisions that are relevant to this notification."*

The NCP had listed four provisions. The enterprise reported on each provision in detail, while the notifying party responded to one provision. The NCP summarized the enterprise's responses.

The first provision was: *“The Guidelines prescribe that all entities within a corporate group are expected to implement the Guidelines and carry a shared responsibility to ensure each entity acts in line with the Guidelines. See paragraph 4, chapter Concepts and Principles.”*

The enterprise reported that, following a human rights review concerning Inter IKEA Group’s steering documents and processes, it made several improvements to further integrate human rights across the group.

The second provision was: *“Each corporate entity, including the parent entity, is expected to carry out risk-based due diligence throughout its corporate group as well as its supply chain to identify, prevent and mitigate actual and potential adverse impacts, and account for how these impacts are addressed. The expectation is that it takes action, where appropriate, towards group entities as well as business partners, with the aim to ensure alignment with the Guidelines by these actors. See paragraphs 10-13 and commentaries 14-22, chapter General Policies.”*

The enterprise reported that Inter IKEA Group policies are designed to ensure a similar level of expected conduct by all Inter IKEA Group entities on social, environmental and business ethics matters, based at a minimum on international human rights standards. They report to continuously identify, assess and manage risks in ways that minimise the impact of negative events, and to ensure they do business correctly.

The third provision was: *“The OECD Due Diligence Guidance for Responsible Business Conduct explains that one of the characteristics of due diligence is that it should be informed by engagement with stakeholders and that it involves the timely sharing of the relevant information needed for stakeholders to make informed decisions in a format that they can understand and access. Concerning providing reasonable notice of changes which would have major employment effects, the Guidelines clarify that in some situations, such as the full closure of a facility, it would be expected of an enterprise to involve (local) worker representatives before the final decision being taken and to cooperate meaningfully with these representatives throughout the process. See paragraph 6 and commentary 59, chapter Employment and Industrial Relations, OECD Due Diligence Guidance for Responsible Business Conduct, p. 18, 48, 49.”*

The enterprise reported that it has updated its principles regarding how to lead organizational changes with people implications across the group, which include the involvement of social partners in accordance with local legislation. It expressed the aim to develop a more aligned and clear definition of what sharing information with social partners in a timely manner means and add the Guidelines as an explicit basis for its policy commitments. All entities within the Inter IKEA Group are required to work together with social partners to find sustainable business and people solutions for opportunities and challenges. When working on activities or decisions that have the potential to affect a large group of co-workers or are of a transnational character, the Inter IKEA Group European Works council’s Select Committee is reportedly informed and consulted. Local social partners are also connected to the discussions as relevant and in accordance with local legislation.

The notifying party is still hoping to see further engagement with the parent entity, based on the relationship that it has built with the enterprise under the agreement in the last year and the role they have committed to take within the joint work plan for 2025.

The fourth provision was: *“Concerning disclosure the Guidelines explain the notion that each corporate entity, including the parent, should take into account the increasing needs and expectations of various stakeholders, including the general public, for disclosure of detailed information on not only the entities’ activities, but also on e.g. the corporate (group) structure, supply chain partners, and the provenance of their products and resources. See paragraphs 1-3 and commentary 28, chapter Disclosure.”*

The enterprise reported that it is moving towards greater transparency by showing on its website how it works across the value chain and how products are sourced and manufactured. For example, in 2023 it introduced a global wood supply map, showing detailed information where the wood it uses, comes from.

Taking all the above into account, the NCP notes that in the period since the Final Statement the enterprise has further developed policies and practices related to its responsibilities under the Guidelines. The NCP has not verified whether these policies and practices are fully aligned with the Guidelines.

Still, on the basis of the enterprise’s responses the NCP does see room for improvement in relation to a few aspects of the Guidelines.

The first concerns the responsibility of the parent entity regarding the involvement of stakeholders and the taking into account of their needs and perspectives. In the 2023 version of the Guidelines the importance of meaningful stakeholder engagement has been emphasized more strongly, with a focus on the ‘meaningful’ aspect. *“Relevant stakeholders are persons or groups, or their legitimate representatives, who have rights or interests related to the matters covered by the Guidelines that are or could be affected by adverse impacts associated with the enterprise’s operations, products or services. Enterprises can prioritise the most severely impacted or potentially impacted stakeholders for engagement. The degree of impact on stakeholders may inform the degree of engagement. Meaningful stakeholder engagement refers to ongoing engagement with stakeholders that is two-way, conducted in good faith by the participants on both sides and responsive to stakeholders’ views.”* (see General Policies, Commentary 28).

The second concerns the relationship between legal requirements and the implementation of collective labour rights. While it is important that enterprises act in accordance with the law, the Guidelines often expect enterprises to go beyond the law, especially regarding the involvement of stakeholders (see Concepts and Principles, par. 2). Meaningful stakeholder engagement is expected throughout the due diligence process, including when providing remedy and respecting trade union rights (collective labour rights). Trade union rights are enabling rights, i.e., respecting these rights can lead to the fulfilment of a number of other rights, e.g. adequate wages and a healthy and safe workplace that is free from discrimination and harassment. Addressing risks to trade union rights is therefore important on its own but is also critical in addressing the root causes of many other workplace-related human rights impacts. The observance or non-observance of these rights has the potential to affect many people, which means they require a high prioritization.

The third concerns disclosure, where stakeholders’ informational needs on e.g. corporate structure and supply chain partners should be taken into account (see Disclosure, par. 2c, Commentary 30).

For example, it is important that the enterprise is transparent about which corporate entity stakeholders can address for what issue.

On each of these aspects, the NCP sees possibilities for the enterprise to further align its policies and practices with the 2023 version of the Guidelines.

More specifically:

- The parent entity is expected to take a leading role regarding meaningful stakeholder engagement throughout its corporate group, e.g. when implementing the due diligence steps and in disclosing information about its corporate structure and supply chain partners.
- The enterprise is expected to ensure its alignment with the Guidelines even if what is required in the Guidelines goes beyond what is required on the basis of local legislation; more specifically, it is expected to engage meaningfully with the relevant stakeholders in the context of collective labour rights even where this is not an obligation on the basis of local legal standards relating to the involvement of social partners.
- Going beyond the requirements of local legislation if necessary, the enterprise should take into account which persons or organizations, whether local, national or international, workers in their supply chain view as legitimate to represent their individual or collective labour rights, which may in some cases require a more prominent role for local social partners in addition to the enterprise's own procedure involving its European Works council.

4. Conclusion of the NCP

Overall, it seems the parties have largely implemented the agreement resulting from the dialogue as part of this NCP procedure accordingly.

Regarding the enterprise's interpretation and implementation of the Guidelines' provisions mentioned above, the NCP concludes that there is room for improvement for the enterprise in its implementation of the expectations in the 2023 version of the Guidelines relating to relevant aspects of:

- meaningful stakeholder engagement;
- the observance of collective labour rights that are not fully reflected in local legislation;
- respecting workers' views on the persons or organizations that they see as legitimate in representing them with a view to the protection of their individual or collective labour rights.

The NCP would like to thank both parties for their cooperation 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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