

English summary

The Dutch State has committed itself to adhering to the OECD guidelines and has formulated the objective that 90% of the large companies² in the Netherlands endorse the OECD guidelines for multinational companies as a frame of reference for their international activities in 2023.

An intermediate measurement took place at the end of 2019, where was investigated how many companies in the research group endorse the OECD guidelines and/or UNGPs (UN Guiding Principles on Business and Human Rights). On the total of 723 companies in the research group, 255 companies (35%) endorse the OECD guidelines and/or the UNGPs. Of these 255 companies, 131 companies (18%) endorse by explicit reference to one of the guidelines and 124 companies (17%) indicate how chain responsibility is anchored in policy and management systems as the first of the six steps of due diligence.

The total research group includes 44 companies which are listed on the stock exchange in the Netherlands. Of these companies, 93% of the companies endorse the OECD guidelines and/or the UNGPs. Eighteen of the 44 companies are listed on the AEX.

The sectors with the highest proportion of subscriptions are the sectors "Banks and Insurers" and "Real Estate". On the total of 31 companies in the sector "Banks and Insurers", 68% endorse the OECD guidelines and/or UNGPs. In the "Real Estate" sector, with only two companies in the research group, both companies endorse the OECD guidelines and/or UNGPs. The sectors with the lowest proportion of subscriptions are the sectors "Consumer goods" and "Services". On the total of 50 companies in the sector "Consumer goods", 28% endorse the OECD guidelines and/or UNGPs. On the total of 212 companies in the sector "Services", also 28% endorse the OECD guidelines and/or UNGPs.

It can be stated that if the turnover and the number of employees increase, more companies endorse the OECD guidelines and/or UNGPs.

Looking at the due diligence process of chain responsibility and the six steps, on the total of 723 companies, only 12 have completed all six steps.

In conclusion, it can be stated that a small improvement can be observed with regard to the sample of reporting year 2017 and the number of companies that endorse the OECD guidelines and/or the UNGPs. The percentage of endorsement at that time was 30%. In order to achieve an endorsement of 90% in 2023, many companies must take concrete steps in the coming years.

² A large company meets the following criteria: More than 500 employees and more than 40 million turnover and / or more than 20 million assets.