

Implementing supply chain due diligence in ASEAN

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Outline of today

- **OECD Guidelines for Multinational Enterprises on Responsible Business Conduct**
- **Global regulatory trends** in responsible business conduct and supply chain due diligence
- **Practical OECD resources** available to support companies implement due diligence

OECD responsible business conduct standards

OECD Guidelines for Multinational Enterprises on Responsible Business Conduct



Most comprehensive international standard on responsible business conduct (RBC)



Recommendations from governments to businesses



Addressed to business in all sectors and to SOEs



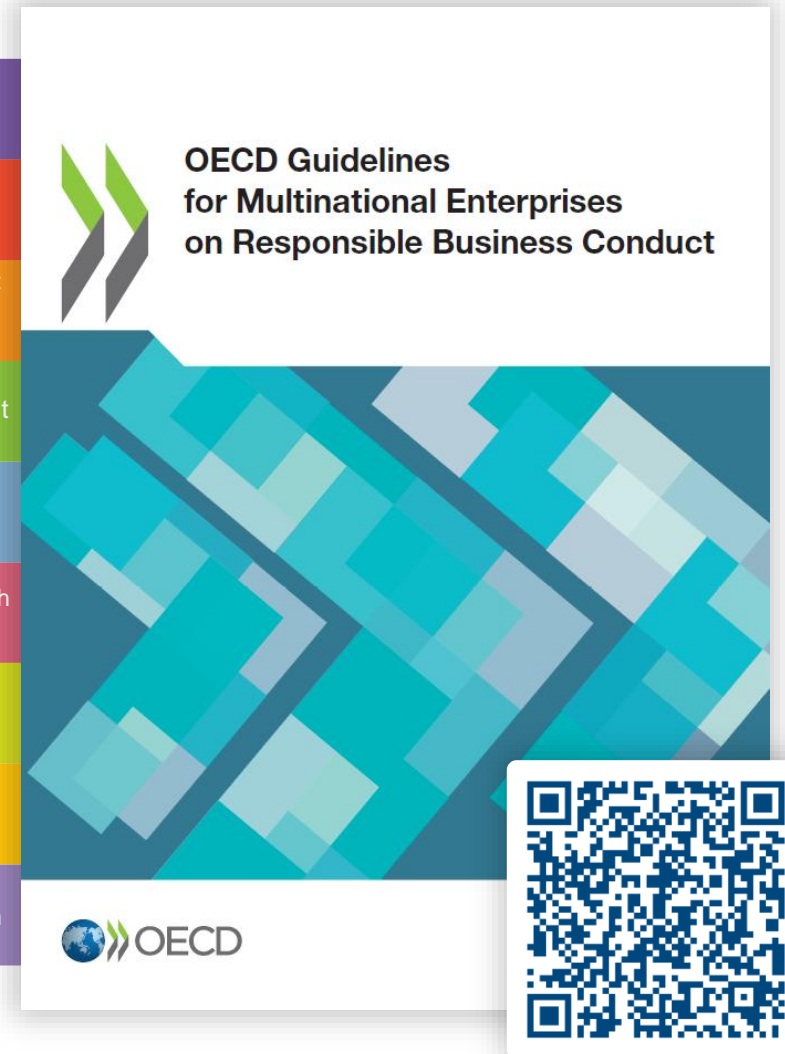
Open to non-OECD members: 52 adherents



Government commitment: promotion & grievance mechanism (National Contact Points for RBC)



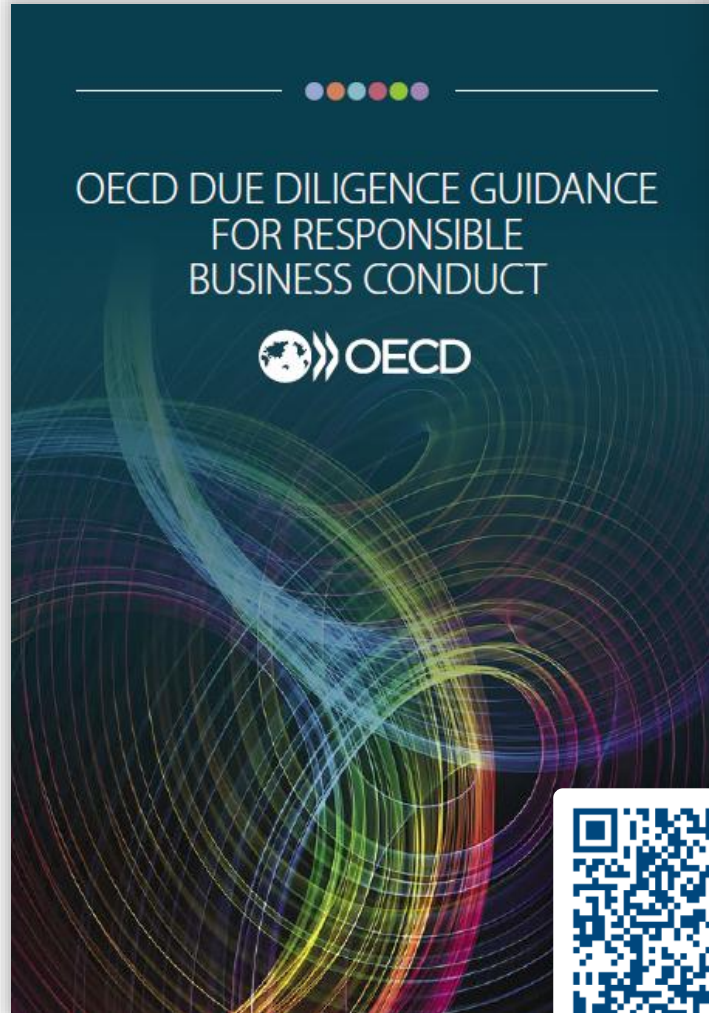
Incorporate expectation of risk-based due diligence



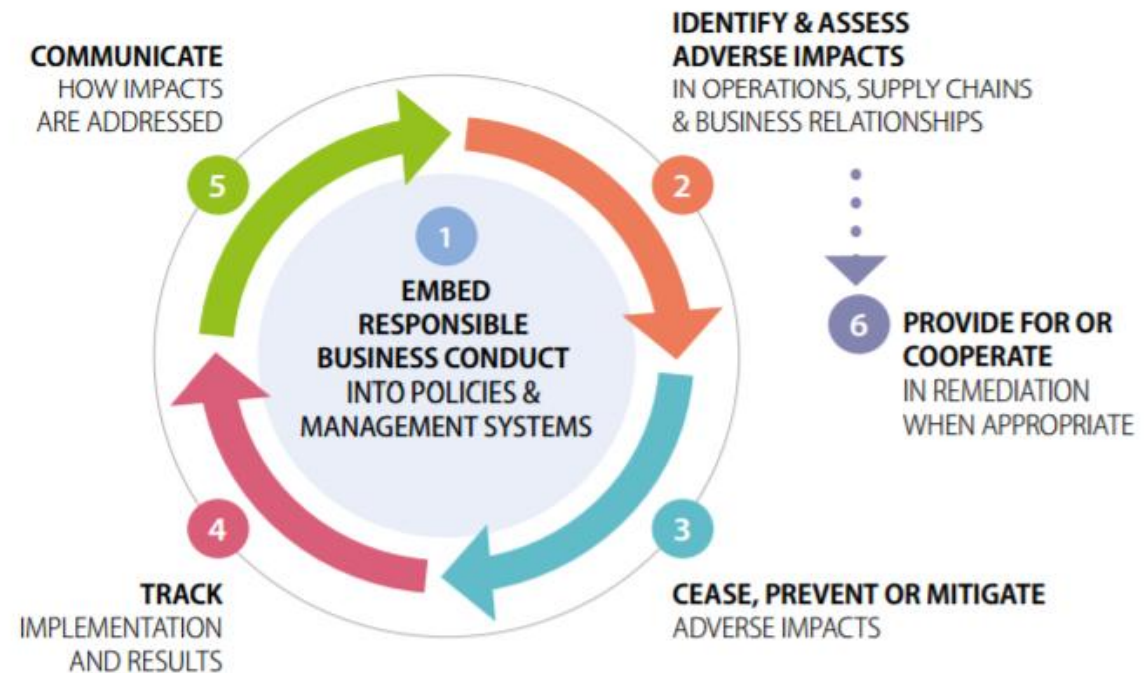
OECD National Contact Points for RBC



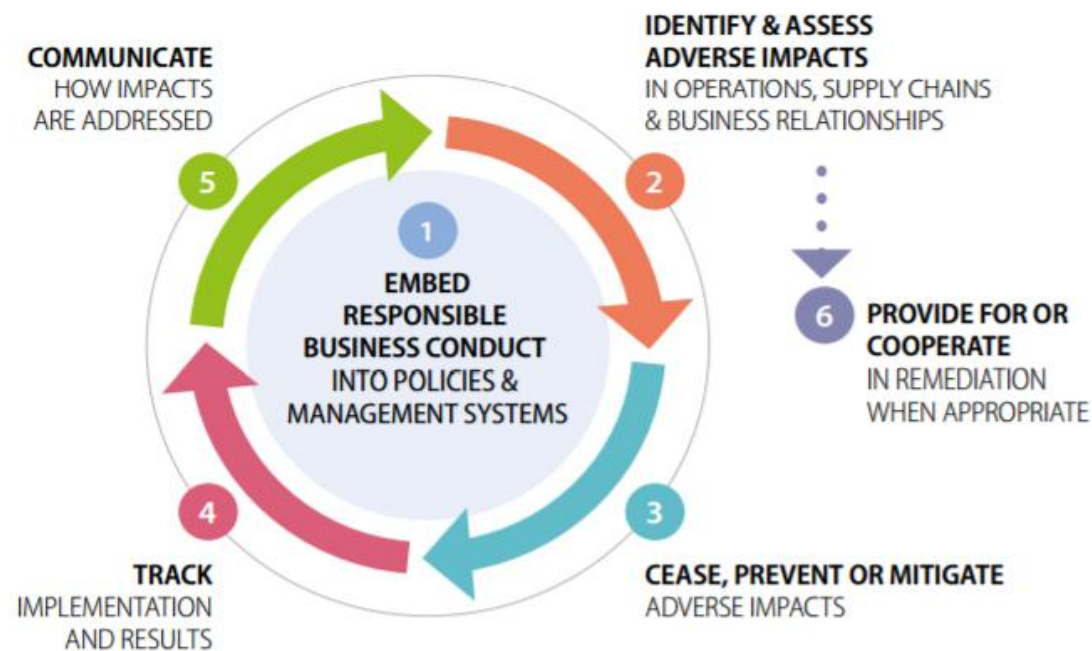
OECD Due Diligence Guidance for Responsible Business Conduct



- ✓ Explains in plain language what due diligence means and how it should be undertaken
- ✓ Contains good practice examples and practical actions to help businesses
- ✓ Developed through a multi-stakeholder process



The essentials: characteristics of due diligence



- Preventative
- Involves multiple internal processes
- Ongoing, dynamic & responsive
- Risk-based
- Engages stakeholders
- Tailored to size & circumstances of the company
- Adapted to different business relationships
- Involves ongoing communication

The essentials: characteristics of due diligence

English

Thai

Chinese

Vietnamese



Scan to
explore

THE ESSENTIALS: CHARACTERISTICS OF DUE DILIGENCE

Due diligence is preventative

The purpose of due diligence is first and foremost to avoid causing or contributing to adverse impacts on people, the environment and society, and to seek to prevent or minimize those adverse impacts directly linked to operations, products or services through business relationships. Where adverse impacts cannot be avoided, due diligence should seek to mitigate them, prevent their recurrence and, where relevant, remediate them.

Due diligence involves multiple processes and objectives

The concept of due diligence under the OECD Guidelines for Multinational Enterprises involves a bundle of interrelated processes to identify adverse impacts, prevent them, track implementation and results and communicate on how addressees addressed with respect to the enterprises' own operations, their supply business relationships. Due diligence should be an integral part of enterprises' risk management. In this respect it can build off (although it is broader than) transactional or "know your counterparty" (KYC) due diligence processes. Enterprise policies and management systems help enterprises prevent adverse impacts and also supports effective due diligence by clarifying an enterprise's transparency, ensuring availability of resources, and communicating a clear to

Due diligence is commensurate with risk (risk-based)

Due diligence is risk-based. The measures that an enterprise takes to conc should be commensurate to the severity and likelihood of the adverse: likelihood and severity of an adverse impact is high, then due dilig extensive. Due diligence should also be adapted to the nature of the adve issues, such as human rights, the environment and corruption. This involves fa for specific risks and taking into account how these risks affect differ applying a gender perspective to due diligence.

基本要素：尽善管理的特征

尽管管理是预防性的

尽管管理的目的首先是避免对人、环境与社会造成或助长不利影响，并寻求防范因产品或服务直接相关的不利影响。不利影响不能避免时，尽责管理应让企业能够减少影响再次发生，并且在相关的情况下，补救不利影响。

质量管理涉及多个过程与目标

《经合组织跨国企业准则》中尽责管理的概念涉及一系列相互关联的过程,用于识别、跟踪实施情况与报告,并沟通企业如何通过自身运营、供应链及其他业务关系管理应是企业决策与风险管理不可分割的一部分。从这个意义上说,其尽责管理更广义地成为交易或“认定交易对手”(KYC)尽责管理过程发展起来,将负责管理理念体系,能帮助企业防范对负责商业行为以产生不利影响,还能进一步明确企业立场,确保报告可追溯性为未来来自高层的明确立场,支持相关的尽责管理。

尽责管理与风险相称（基于风险）

尽责管理是基于风险的。企业为开展尽责管理而采取的措施应与不利影响的严重性影响的可能性与严重性均很高时,应开展更全面的尽责管理,尽责管理还应与对人责任商业行为议题产生的不利影响的性质相适应。这涉及针对特定风险定制方式,影响不同群体,比如将性别视角应用于尽责管理。

尽责管理可涉及优先级排序（基于风险）

如果不能一次性消除所有已识别的影响, 企业应根据不利影响的严重性与可能性, 行优先排序。一旦最重要的影响得到识别并加以处理, 企业应继续跟踪相对次要的影响, 责任企业行为议程也可能导致不利影响, 应例外地停止正在造成或加剧不利影响的开展补救。优先排序的过程也是持续进行的, 在有些情况下, 可能出现或正在可优先消除这些影响, 然后再应对相对次要的影响。例如, 在优先考虑人权风险的影响的严重性时应进行优先排序的主导因素, 如延迟响应可能导致影响不可控制。

尽责管理是动态的

尽责管理的过程不是静止不变的,而是持续进行、快速响应并不断变化的。它包含反馈回路,企业因此能够汲取经验,了解什么有效和什么无效。企业的目标应为逐步改善体系与过程,以避免并消除不利影响。通过尽责管理过程,企业能充分应对情况变化(如国家的监管框架发生变化、行业中出现新的风险、开发新产品或新业务关系)可能带来的风险状况的变化。

สาระสำคัญ: ลักษณะเฉพาะของการสอบทานธุรกิจ

គណនាប្រភេទនេះនៅក្នុងក្រុងភ្នំពេញ

วัตถุประสงค์ของการสอบทานธุรกิจเป็นเครื่องมือที่จำเป็นอันดับแรกและสำคัญในการหลีกเลี่ยงการก่อหรือ
 ขยายผลของหนี้สินและต้องตระหนักว่า การตั้งงบประมาณที่ไม่ให้ผลตอบแทนเชิงลบเพียงอย่างเดียว
 ผลิตภัณฑ์ หรือบริการ ผ่านความสับสนทางธุรกิจต่างๆ เมื่อไม่สามารถหลีกเลี่ยงการมีตัว
 การสอบทานธุรกิจเฉพาะช่วยให้กิจการสามารถบรรเทา ป้องกันการผิดซ้ำ และฟื้นฟูผลกระทบเมื่อมีตัว

การสอบทานธุรกิจเกี่ยวข้องกับกระบวนการและวัตถุประสงค์อันหลากหลาย

แนวคิดของการทดสอบถูกนำไปใช้แพร่หลายใน OECD สำหรับบริษัทข้าม
 ชาติซึ่งถูกจัดกลุ่มตามการเชื่อมโยงกับประเทศฐานภาษี และบรรดาหน่วยงานที่เกี่ยวข้อง ติดตามการ
 แล่นสีของสารเกี่ยวกับการมีเงินไหลเวียนเข้าและออกซึ่งเกิดขึ้นโดยผ่านวิธีการดำเนินการของกิจการ
 และวิธีดำเนินการที่กระทำร่วมกัน

ภาคส่วนการคลังจะมีส่วนสำคัญในการตัดสินใจและจัดการกับความเสี่ยงขององค์กร
 และในแง่ความตระหนักในการทดสอบการเชื่อมโยง (แม้ดังที่กล่าวไว้) กระบวนการทดสอบการ
 เชื่อมโยงจะดำเนินการโดย (KYC) การให้

และยังรองรับการส่งผ่านธุรกิจที่มีประสิทธิภาพ โดยอธิบดีกมลฤทธิชัยยังกล่าวถึงการสร้างความเชื่อมั่นว่าบริษัทวิทยากรที่เพียงพอ และต้องสื่อสารด้วยความชัดเจนจากฝ่ายบริหารระดับบน

การสอบถามธุรกิจสอดคล้องกับความเสี่ยง (ตามความเสี่ยง)

การสอบทานธุรกิจที่ในฐานะอยู่บนความเสี่ยง
 มาตราการที่กิจการดำเนินการสอบทานธุรกิจจะต้องมีลักษณะและความเป็นไปได้นั้น
 เมื่อความเป็นไปได้มีความจำเป็นของผลกระทบเชิงลบที่มีอยู่ การสอบทานธุรกิจที่ควร
 การสอบทานธุรกิจดังกล่าวถูกนำไปใช้เข้ากับลักษณะผลกระทบเชิงลบเกี่ยวกับบัญชี RBC เช่น
 ที่มีความเสี่ยง
 ซึ่งเกี่ยวข้องกับผลกระทบจากงานบริการทางการเงินและแหล่งที่มาที่มีความเสี่ยงเหล่านี้มีผลต่อกลุ่มต่างๆ
 การประเมินผลกระทบในการดำเนินการธุรกิจ อาจใช้ทั้ง

CÁC NỘI DUNG CƠ BẢN: ĐẶC ĐIỂM CỦA THẨM ĐỊNH

Thẩm định là phòng ngừa

Mục đích đầu tiên và trước hết của thẩm định là tránh tạo ra hoặc góp phần tạo ra các tác động bất lợi đối với con người, môi trường và xã hội, và tìm cách ngăn ngừa các tác động bất lợi có liên quan trực tiếp tới hoạt động, sản phẩm và dịch vụ thông qua các mối quan hệ kinh doanh. Khi không thể tránh được các tác động bất lợi, thẩm định sẽ giúp doanh nghiệp có thể giảm thiểu được tác động đó, ngăn không cho nó lặp lại, và nếu có thể sẽ khắc phục chúng.

Thẩm định bao gồm nhiều quy trình và mục đích.

Khai niệm thẩm định theo *Hướng dẫn* của OECD đánh giá MINE bao gồm các khía cạnh của quá trình liên quan nhất thiết với nhau để quản trị doanh nghiệp các tác động bất lợi, ngăn ngừa và giảm thiểu chúng, theo dõi quá trình thực hiện và thông tin về việc giải quyết các tác động bất lợi để hỗ trợ hoạt động của doanh nghiệp, chuỗi cung ứng và các mối quan hệ kinh doanh khác của doanh nghiệp. Thẩm định phải là một phần không thể tách rời của quá trình ra quyết định và quản lý rủi ro trong doanh nghiệp. Về khía cạnh này, thẩm định có thể dựa trên (mức độ quyết định và lớn hơn) của quá trình thẩm định "tìm hiểu đối tác" hay thẩm định giao dịch truyền thống. Việc đưa RBC vào các chính sách và hệ thống quản lý doanh nghiệp ngăn ngừa được tác động bất lợi đối với các vấn đề RBC đồng thời hỗ trợ hiệu quả thẩm định doanh nghiệp về việc làm rõ chiến lược của doanh nghiệp, ứng dụng năng lực cho nhân viên, đảm bảo sự sẵn có của nguồn lực và đưa ra một thông điệp rõ ràng từ cấp cao nhất.

Thẩm định cần tương xứng với rủi ro (định hướng dựa trên rủi ro)

Thẩm định cần được định hướng dựa trên rủi ro. Các biện pháp mà doanh nghiệp áp dụng để tiến hành thẩm định phải tương xứng với khả năng xảy ra và mức độ nghiêm trọng của tác động bất lợi. Khi tác động bất lợi có nhiều khả năng xảy ra và mức độ nghiêm trọng cao, thì hoạt động thẩm định cần phải sâu rộng hơn. Thẩm định cần phải được điều chỉnh cho phù hợp với bản chất của tác động bất lợi liên quan đến RBC, như quyền con người, môi trường và nhân phẩm. Điều này đòi hỏi bất kỳ phương pháp tiếp cận nào của rủi ro và/hoặc các nhân tố ảnh hưởng của chúng đến các nhóm dễ bị tổn thương khác nhau, chẳng hạn áp dụng các chính sách khác nhau trong thẩm định.

Global regulatory trends

Examples of regulatory developments on responsible business conduct

- 2010
 - U.S. Dodd-Frank Act
 - California Transparency in Supply Chains Act
- 2015
 - U.S. Trade Facilitation and Trade Enforcement Act
- 2021
 - California Garment Worker Protection Act
 - Uyghur Forced Labour Prevention Act
- 2023
 - Canada Forced Labour and Child Labour Act

- 2015
 - UK Modern Slavery Act
- 2017
 - France Loi sur le devoir de vigilance
 - EU Conflict Minerals Regulation
- 2019
 - Netherlands Child Labour Due Diligence Act
 - EU Sustainable Finance Disclosure Regulation
- 2020
 - EU Taxonomy Regulation
 - Swiss Conflict Minerals and Child Labour Due Diligence Law
- 2021
 - UK Environment Act
 - Germany Supply Chain Due Diligence Act
 - Norway Transparency Act
- 2022
 - EU Corporate Sustainability Reporting Directive (CSRD)
 - EU Digital Services Act
- 2023
 - EU Batteries Regulation
 - EU Deforestation Regulation
 - EU Carbon Border Adjustment Mechanism
- 2024
 - EU Critical Raw Materials Act
 - EU Empowering Consumers Directive
 - EU Corporate Sustainability Due Diligence Directive (CS3D)
 - EU AI Act
 - EU Forced Labour Regulation
 - EU Ecodesign for Sustainable Products Regulation
 - EU Right to Repair Directive
 - EU Green Claims Directive – under negotiation

- 2024
 - China Stock Exchanges' Guidelines for Sustainability Reporting
 - Korean AI Act

- 2018
 - Australia Modern Slavery Act

Global responsible business conduct dynamics: regulation takes on various forms, from voluntary to mandatory

Disclosure requirements

Examples



U.K. Modern Slavery Act



Australia Modern Slavery Act



EU Corporate Sustainability Reporting Directive (CSRD)

EU Sustainable Finance Disclosure Regulation (SFDR)



Canada Forced Labour and Child Labour Act



China Stock Exchanges' Guidelines for Sustainability Reporting

Due diligence conduct requirements

Examples



National due diligence laws in France, Germany, Norway, Switzerland, etc.



EU Corporate Sustainability Due Diligence Directive (CS3D)

EU Batteries Regulation

EU Conflict Minerals Regulation

EU Digital Services Act

EU AI Act



Korean AI Act

Product and market measures

Examples



U.S. Uyghur Forced Labor Prevention Act



EU Deforestation Regulation

Forced Labour Regulation

Three common myths about due diligence that need to be dispelled

MYTH 1



Companies should do everything, everywhere, all at once.



Due diligence involves prioritisation.



MYTH 2



There are no limits to what is expected from companies.



Due diligence should be proportionate. Based on:

- Severity and likelihood of the impact
- Involvement
- Context (size of the company, nature of the risk, sector, power to influence business relationship, etc)



MYTH 3



Companies should be perfect and have no adverse impacts.



Due diligence is a standard of improvement and not perfection. Constructive engagement, not top-down approaches or 'cut and run'. **Disengagement is a measure of last resort.**



European Commission's Omnibus package

- In November 2024, President von der Leyen announced an Omnibus package of measures to **reduce and simplify** the EU's sustainable **finance and corporate reporting requirements**
- European Commission published its **Competitiveness Compass**, setting out its vision to make the EU's economy more prosperous and competitive, with simplification a key theme
- **Four Omnibus proposals** have been released in pursuit of these aims

Omnibus I & II

On 26 February 2025, first two Omnibus proposals were released

Omnibus I

- *Aim:* simplify and reduce complexity of EU requirements for businesses. Amend CS3D and CSRD (including postponement of the requirements), Taxonomy and Carbon Border Adjustment Mechanism
- *CSRD/CS3D Status:*
 - Amendments: submitted to Council and European Parliament - Council position on expected June 2025, Parliament by October 2025
 - Postponement: proposal to postpone aspects of CS3D and CSRD by 1 & 2-years was fast-tracked, **adopted** in April 2025.

Omnibus II

- *Aim:* simplify and optimise the use of several investment programs including InvestEU
- *Status:* submitted to the European Parliament and Council

Omnibus III & IV

In May 2025, two further Omnibus proposals were released

Omnibus III

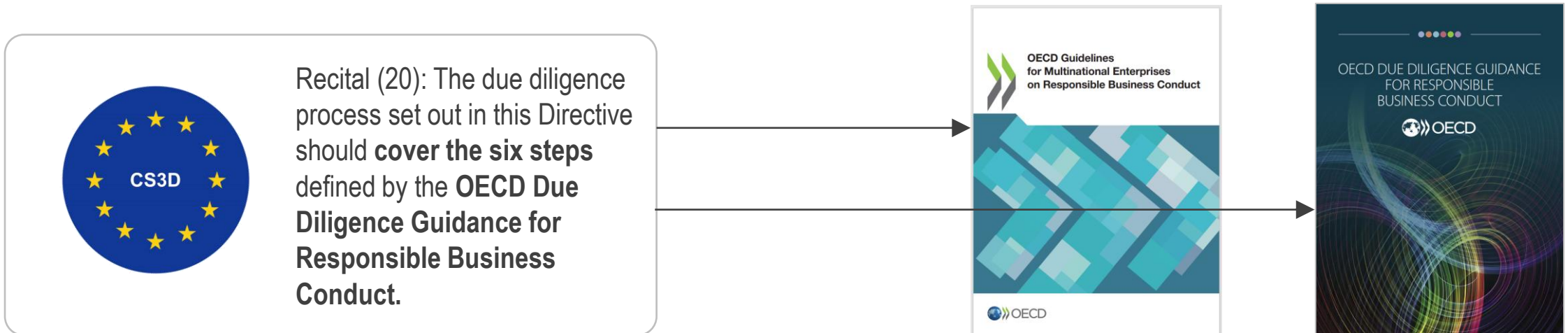
- *Aim:* simplification of the Common Agricultural Policy including through simplified environmental requirements and controls
- *Status:* submitted to the European Parliament and the Council for adoption

Omnibus IV

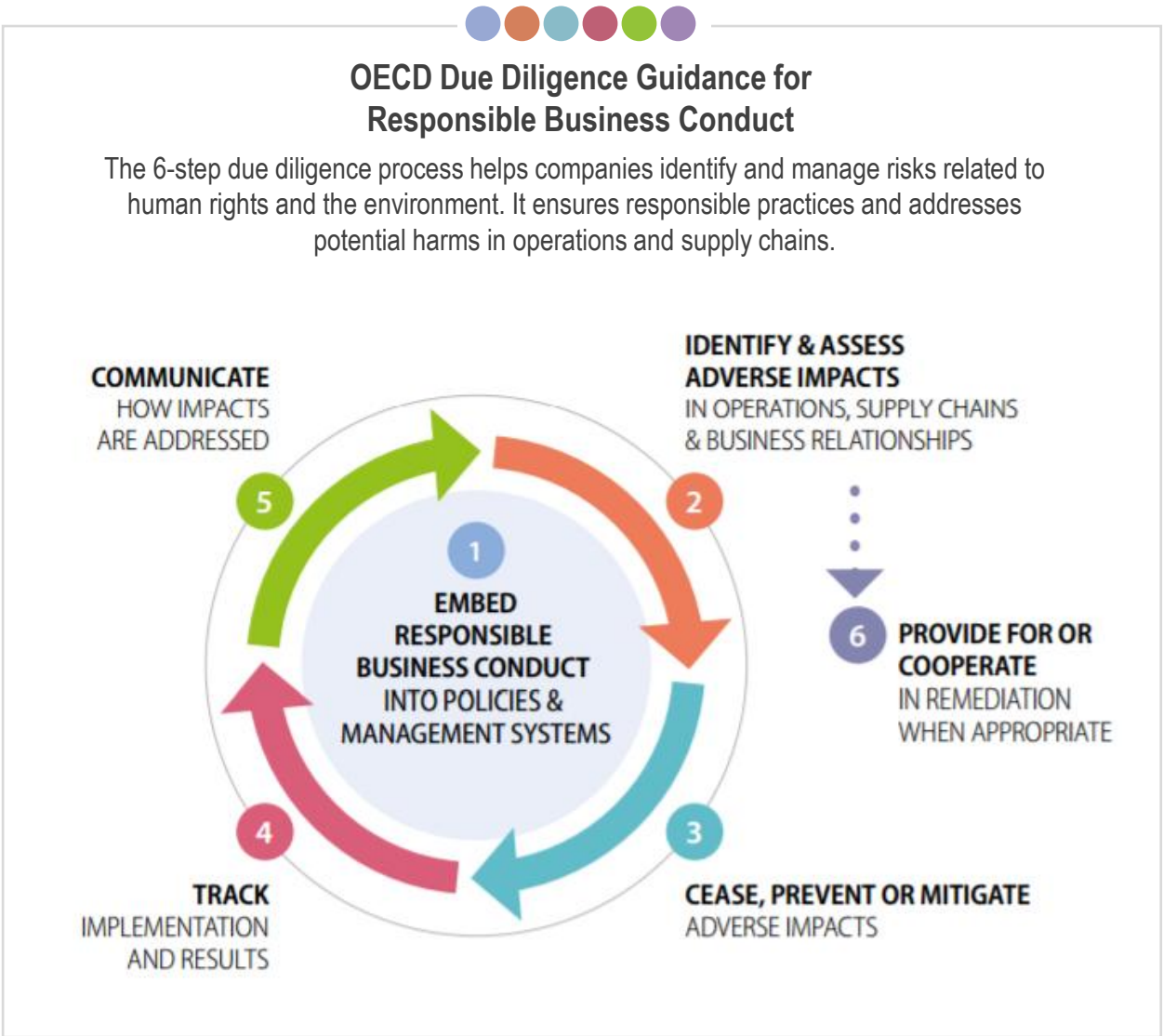
- *Aim:* reduce reporting requirements and administrative burdens through introduction of 'small mid-cap' category of companies; and amendments to eight pieces of legislation, including the **due diligence components** of the **Batteries Regulation**
- *Status:* consultation launched on the due diligence components until 29 July 2025

The EU Corporate Sustainability Due Diligence Directive (CS3D) explicitly references and is modeled on OECD RBC standards

- CS3D requires large companies to carry out **human rights and environmental due diligence**, and adopt and put into effect a **climate mitigation plan**.
- It also introduces a **civil liability** regime.
- References to the UN Guiding Principles on Business and Human Rights (UNGPs), ILO Tripartite Declaration, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, RBC Guidance, and sectoral guidances.
- Modelled on and consistent with the **six-step due diligence framework** of the RBC Guidance



OECD due diligence expectations are reflected in the CS3D

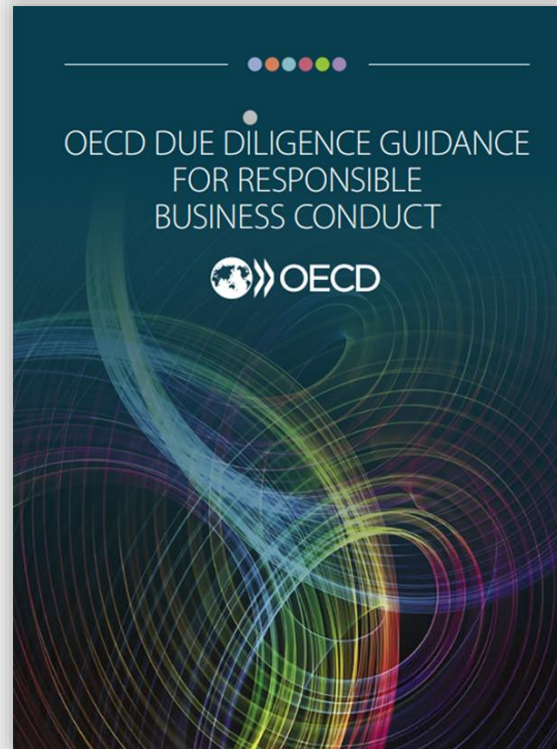


Due Diligence Steps	Corresponding CS3D Articles	
1	Art. 7	Integrate due diligence into policies and risk management systems
2	Art. 8	Identifying and assessing actual and potential adverse impacts
	Art. 9	Prioritization
3	Art. 10	Prevent and mitigate potential adverse impacts
	Art. 11	Bring to an end actual adverse impacts
4	Art. 15	Monitoring
5	Art. 16	Communicating
6	Art. 12	Remediation
	Art. 14	Notification mechanism and complaints

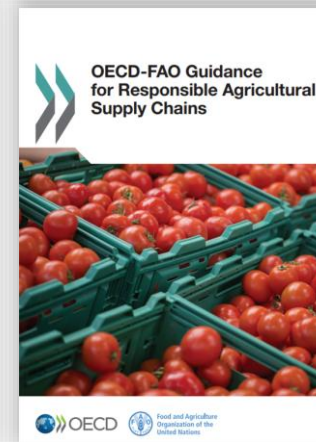
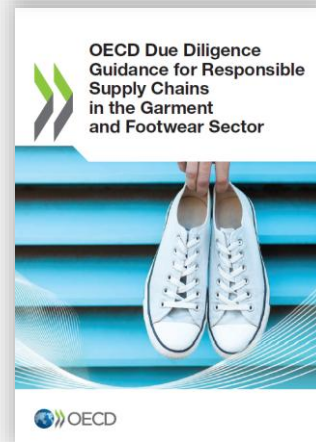
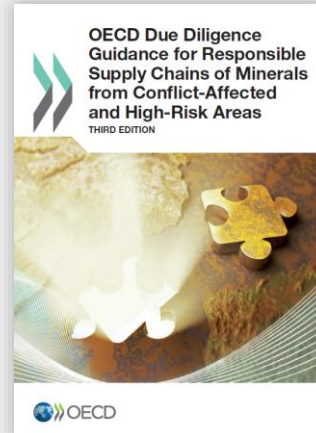
OECD resources available

OECD RBC resources for business

Guidance for business across sectors



High impact sectors and issues



Translations





Translations available

Burmese | မြန်မာ

Chinese | 中文

Indonesian | Bahasa Indonesia

Japanese | 日本語

Khmer | ខ្មែរ

Korean | 한국어

Thai | ไทย

Vietnamese | Tiếng Việt



OECD RBC resources for business

Handbooks and analysis

Handbook on Environmental Due Diligence in Mineral Supply Chains

19 September 2023



OECD ALIGNMENT ASSESSMENTS OF SUSTAINABILITY INITIATIVES IN AN EVOLVING REGULATORY CONTEXT

OECD Business and Finance Policy Papers, No. 69



RESPONSIBLE BUSINESS CONDUCT FOR CLIMATE ACTION Strengthening the contribution of business to climate goals

OECD Business and Finance Policy Papers, No. 68



Handbook on due diligence for enabling living incomes and living wages in agriculture, garment and footwear supply chains



Outreach and capacity building

- ▶ **Latin America and Caribbean:** 26,000+ participants reached since 2019
- ▶ **Asia:** 11,000+ participants reached since 2018
- ▶ **3,800+** users of the OECD RBC e-learning academy



Sustainability initiatives

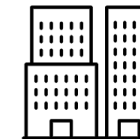
- ▶ **OECD methodology used to assess 20 initiatives** - covering 20,000+ companies and their supply chains
- ▶ Promoting alignment and credibility

OECD Due Diligence Checker

I am an initiative



I am an enterprise



Spotlight on Responsible Business Conduct for Green, Digital and Resilient Supply Chains in Asia

At-a-glance



Collaborating with government and non-government stakeholders in **Australia, Japan, New Zealand, the Republic of Korea, Singapore as well as business throughout Southeast Asia**



December 2023 – November 2027 (4 years)

- **Component 1:** building the capacity of businesses operating in Asia to undertake RBC due diligence
- **Component 2:** supporting a policy environment that enables responsible business conduct



Funded by the **European Union**

Highlights in 2025



Outreach on what **Responsible AI** looks like in practice



Seminars on RBC in collaboration with business associations – delving into **environmental due diligence** and other topics



Analysis on **access to remedy** and **just transition considerations** in **sustainable finance** frameworks



Translations and outreach on new tools for minerals supply chains (self-checkers for companies and sustainability initiatives)



Capacity building programme – due diligence in the electronics and vehicle manufacturing sectors in the Asia-Pacific

Current training opportunity

Due diligence in the electronics and vehicle manufacturing sectors in the Asia-Pacific

Who can participate?



Businesses and industry associations in the electronics and vehicle manufacturing sectors with operations or suppliers in **Southeast Asia, Australia, Japan, New Zealand, and the Republic of Korea**



Businesses of any size and at any stage along the supply chain – small enterprises welcome!



Open to **technical experts, legal and compliance officers, sustainability specialists and executives** seeking to deepen their knowledge on due diligence

Why join?

☒ Stay ahead of regulations and customer expectations

☒ Strengthen your business

☒ Gain practical knowledge

☒ Connect with peers from across the region

☒ Learn in English, Japanese or Korean

Join the OECD training programme on

Due diligence in the electronics and vehicle manufacturing sectors in the Asia-Pacific



Registration deadline: **Sunday 8 June 2025**



Register now



bit.ly/RBCEVM

Programme flyer



oe.cd/60P



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