



SPECIFIC INSTANCE

"A French employee and a multinational business consulting firm"

January 21, 2026

Statement from the French National Contact Point

Following its initial assessment, the NCP has closed the referral. It reiterates that multinationals must comply with the local laws of the countries in which they operate.

The French National Contact Point (NCP) for the implementation of the OECD Guidelines for Multinational Enterprises received a referral on February 3, 2025, from Mr. X, an employee of the French branch of a multinational business consulting firm, hereinafter referred to as "the complainant." The referral is mainly based on a legal dispute in France between the complainant and the company. The referral concerns several aspects of the OECD Guidelines: the concepts and principles set out in Chapter I, the general principles set out in Chapter II, relating in particular to compliance with local law, as well as the provisions on disclosure of information (Chapter III), employment and industrial relations (Chapter V) and taxation (Chapter XI).

1. Procedure followed by the NCP in accordance with its Rules of Procedure (Articles 16 to 26)

The NCP referral procedure is confidential. The NCP shall endeavor to complete the initial assessment of a referral within an indicative period of three months after acknowledgment of receipt. An additional period may be granted if necessary to gather the information required to make an informed decision. At the end of the initial assessment, the NCP prepares a statement announcing its decision on the admissibility of the referral.

◆ Receipt and acknowledgment of receipt of the referral (February 2025)

On February 3, 2025, the NCP secretariat received a referral file containing a referral letter and several supporting documents. It forwarded all the documents to the NCP and acknowledged receipt of the referral on the same day.

◆ Formal admissibility of the referral and notification of the company (March 2025 – April 2025)

Article 16 of the Rules of Procedure stipulates that "the referral to the NCP must be precise" and "must detail the identity of the company concerned, the identity of the complainant, the details of the allegations against the company, and the elements of the Guidelines on the basis of which the NCP is being referred to."

The referral concerns the French branch of a multinational company based in Paris. The branch has its headquarters in the United Kingdom (London). The company is active in the field of consulting and research, with an international presence.

The referral was addressed to the French NCP because the company concerned is the French branch of the consulting firm. The company therefore falls within the scope of the OECD Guidelines for Multinational Enterprises and the French NCP is competent to deal with the referral.

The complainant identifies himself as an employee of the Group's French branch. The referral concerns several aspects



of the OECD Guidelines on Disclosure of Information (Chapter III), Employment and Labor Relations (Chapter V), and Taxation (Chapter XI). Most of the issues raised stem from the General Principles in Chapter II—particularly the obligation to comply with local law (Article 2)—and from the concepts and principles set out in Chapter I.

On March 20, 2025, the NCP deemed the referral formally admissible. It therefore informed the company and began the initial assessment. In accordance with its procedure, the NCP notified the company of the referral and sent it information on the procedure on April 18, 2025, inviting it to respond. The company's lawyers acknowledged receipt on April 30, 2025, and indicated that they were available to discuss the situation with the NCP.

The French NCP secretariat contacted its British counterpart because the company has its headquarters in the United Kingdom. It was agreed that the specific instance would be handled by the French NCP.

◆ Initial assessment (May 2025 – June 2025)

When a referral meets the formal admissibility criteria, the NCP conducts an initial analysis of the referral (Articles 18, 22, 23, and 25 of the Rules of Procedure) to determine whether the referral falls within the NCP's remit and whether it warrants further examination.

The NCP communicated with the complainant on May 13, 2025, and then with the company's lawyers on May 15, 2025, to inform the parties of the procedure. On May 25, 2025, the complainant asked the NCP to anonymize the file.

The NCP deemed it necessary to hear the parties separately in order to clarify the referral. The complainant and the company agreed to enter into dialogue with the NCP. The NCP then formally heard the complainant, followed by the company's lawyer, on June 12, 2025. The parties indicated that they did not wish to enter into mediation.

The NCP finalized its initial assessment on June 26, 2025. The NCP considered that, while the referral appeared to be made in good faith and the company's failure to comply with court decisions had been proven, it could not make a positive contribution to the resolution of the dispute and therefore decided to close the specific case.

It instructed the secretariat to inform the parties of its decision and to prepare a communiqué explaining the reasons for closing the referral. The NCP adopted a draft communiqué on June 26, 2025, which was then circulated to the parties for consultation. Following comments from the parties, the NCP made factual changes to the communiqué.

The NCP adopted the final communiqué on January 21, 2026, and forwarded it to the parties and the UK NCP for information prior to publication. The NCP secretariat published the communiqué on its website and then notified the OECD to add the referral to the NCPs' database of specific instances.

2. Presentation of the referral

The complainant was dismissed from his job. The labor court, in a first instance judgment, dismissed the complainant's claims. The dispute then gave rise to two appeals before the Court of Cassation, as well as several decisions handed down by the courts of first instance and the enforcement judge.

The referral indicates that the French courts had overturned his dismissal, ordered his reinstatement within the company, and ordered the employer to pay him severance pay and to regularize his salary situation. The referral also states that several decisions handed down by the enforcement judge confirmed the employer's failure to comply with the court decisions, including a decision ordering the employer to pay damages for abusive resistance. Bailiffs' reports were added to the file, including one recording an unsuccessful attempt to levy a seizure at the company's French headquarter.

The referral details the allegations against the employer, all of which relate to the dispute between the complainant and the company. In particular, it includes documents presented by the complainant concerning (i) failure to comply with several French court decisions, in particular the judgments of the Paris Court of Appeal and the judgments of the enforcement judge, (ii) the inaccurate list of beneficial owners filed with the Registry of the Paris Commercial Court (iii) the publication of false information in annual reports filed in the United Kingdom, iv) failure to comply with

obligations under the plaintiff's employment contract, in particular the provision of pay slips, reinstatement to his position, and payment of social security contributions.

3. Summary of the initial assessment of the specific instance

The initial assessment covers several aspects: is the referral made in good faith and related to the Guidelines (Article 22)? Is the referral admissible under the criteria of Article 23? Can the NCP contribute to the resolution of the dispute (Article 25)?

◆ Article 22: Is the referral made in good faith and in accordance with the Guidelines?

The National Contact Point (NCP) considers that the complainant is acting in apparent good faith, based on a set of documented evidence and consistently pursuing the recognition and enforcement of rights arising from French court decisions, based in this case on the need to comply with local law, as provided for in Chapter I (Article 2) of the Guidelines.

However, the NCP has reservations as to whether there is a substantial link between the specific instances submitted for its consideration and the OECD Guidelines for Responsible Business Conduct. The referral primarily concerns a personal and professional dispute between the complainant and his employer, in the context of a complex and protracted legal dispute that has been dealt with by the French courts for more than a decade. A significant part of the evidence presented in the referral concerns the non-enforcement of these court decisions, including those handed down by the enforcement judge, the court with specific jurisdiction in this regard.

It therefore appears that the issues raised in the referral largely fall within the judicial sphere, and that the link with the obligations arising from the Guiding Principles remains incidental and not decisive.

◆ Is the referral admissible under the criteria of Article 23?

a. In assessing admissibility, the NCP must take into account the identity of the party concerned and its interest

➔ In this case, the parties concerned are clearly identified, and the complainant's interest is direct and personal.

b. In assessing admissibility, the NCP must take into account the significance of the issue and the supporting evidence.

➔ The referral is supported by tangible evidence, but does not raise any substantial questions regarding the interpretation or application of the OECD Guidelines. **It is based primarily on judicial decisions handed down by French courts, which do not require comment from the NCP.**

c. In assessing admissibility, the NCP must take into account the relevance of the applicable laws and procedures.

➔ As previously noted, most of the complaints set out in the referral are the subject of legal proceedings brought by the complainant before the competent courts. These proceedings are governed by French law, in particular labor law and enforcement law. **As such, the NCP has neither the competence nor the mandate to intervene in ongoing or settled legal cases, nor to substitute itself for the authority of the enforcement judge (see Article 25 below).**

d. In assessing admissibility, the NCP must take into account the treatment of similar issues at the national or international level.

➔ **The referral comes amid a large number of parallel judicial proceedings, including final decisions, and non-judicial proceedings.** The facts of the case have already been brought before the French courts. The complainant has also contacted several organizations, including the Defender of Rights and the Union for the Collection of Social Security Contributions and Family Allowances (Urssaf). The NCP notes that the issues raised by the referral have already been brought to the national level through channels more appropriate than those proposed by the NCP.



◆ Article 25: Can the NCP contribute to the resolution of the dispute?

Article 25 of the Rules of Procedure states that *"The NCP for the CRE shall endeavor to determine whether, by offering its good offices, it can contribute positively to the resolution of the issues raised and whether this is likely to cause serious prejudice to either party involved in other proceedings or to undermine the authority of the courts. It may then decide to accept or decline to pursue the specific case."*

In this case, **the NCP considers that it is not in a position to contribute usefully to the resolution of the dispute.** The situation described essentially concerns the enforcement of judicial decisions handed down by French courts and in accordance with appropriate procedural channels already mobilized by the complainant. The issues raised do not substantially involve the implementation of the OECD Guidelines for Responsible Business Conduct within the meaning of the NCP's mandate.

The NCP notes that the facts of the case relate to a legal dispute and the enforcement of court decisions. Thus, any action or assessment by the NCP could constitute an infringement of res judicata, as the facts of the case relate primarily to the enforcement of court decisions.

4. Conclusion of the initial assessment (Articles 18, 19, and 20 of the Rules of Procedure) and referral

The NCP took the following factors into consideration:

- The NCP notes that the issues raised by the complainant only incidentally concern the effectiveness of the Guidelines and that they mainly relate to a personal and professional dispute concerning, on the one hand, French labor law and, on the other hand, the enforcement of court decisions, which are governed by specific mechanisms before the competent courts.
- The NCP notes that the company has not provided any evidence to explain or respond to the allegations of violation of the Guidelines, particularly with regard to the need to comply with local law (Chapter I, Article 2).
- Thus, the NCP can only note that the various decisions upheld certain claims made by the complainant and dismissed the company's claims, which to date have still not been implemented.
- During the initial assessment, the NCP attempted to engage with the employer's legal representative but was only able to interact with the company's lawyer, who was the only representative present at the formal hearing on June 12, 2025.

The NCP concludes that, in these circumstances, the possibility of fulfilling its main mission, which is to contribute to the resolution of disputes by offering its good offices, is not relevant. The NCP does not have the necessary powers to intervene effectively in this type of situation, nor to mediate in a dispute that is primarily of a judicial nature. **The role of the NCP is not to replace national courts or to monitor the enforcement of their decisions.** Furthermore, as provided for in Article 25 of its Rules of Procedure, the NCP considers that intervention in this case, when multiple decisions have already been rendered, would be likely to constitute an infringement of res judicata.

In this case, the NCP recommends that the French branch ensure compliance with the Guidelines in France and, in particular, comply with national law and French court decisions concerning its employees. It recommends that the multinational company exercise its due diligence towards its French branch to ensure that it complies with French law, court decisions concerning its employees, and the authority of res judicata.

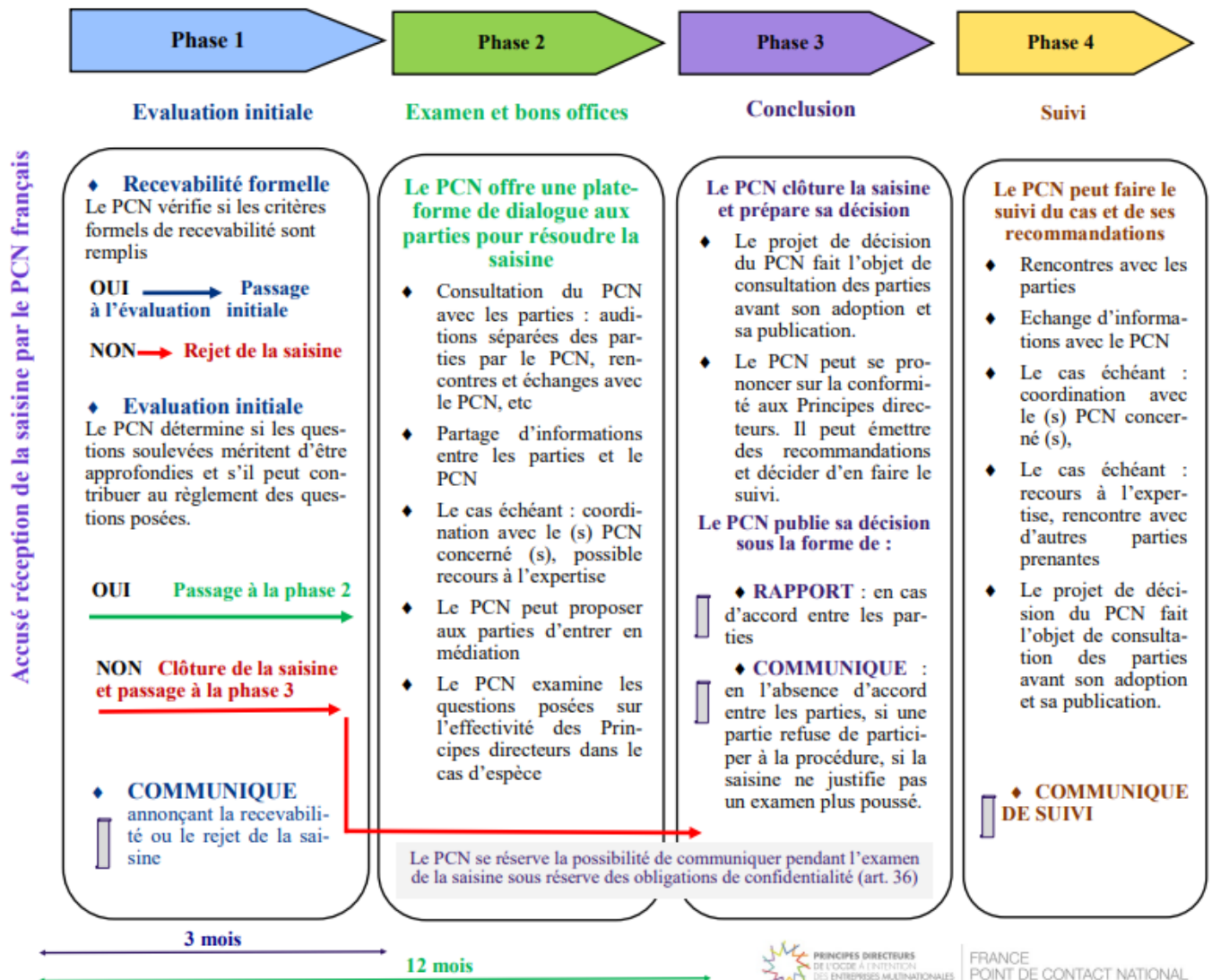
The French NCP will keep the Defender of Rights, who had also been referred to, informed.

In accordance with its internal rules, the NCP is closing the referral following the initial assessment.



APPENDICES

TRAITEMENT D'UNE CIRCONSTANCE SPECIFIQUE PAR LE PCN FRANCE



Excerpts from the rules of procedures of the French NCP

IV – REFERRALS TO THE NCP FOR RBC – INITIAL ASSESSMENT

- **Article 18.** *In examining the admissibility of a referral, the NCP for RBC shall begin by analyzing the formal admissibility provided for by Article 16 and then carry out the initial assessment in order to assess the importance of the issues raised to ascertain whether they merit further examination as provided for in Articles 22, 23 and 25. The NCP for RBC shall contact the parties and may ask them for further information so as to finalize its initial assessment.*
- **Article 19.** *Following its initial assessment, the NCP for RBC conveys its response to the parties involved. The NCP for RBC shall issue a statement announcing the admissibility of the specific instance, which shall stipulate the identity of the parties, the country or countries concerned by the referral and a summary of its initial assessment. With due regard to the confidentiality incumbent on the NCP for RBC, the complainant may inform its principal(s) of the decision taken by the NCP for RBC with regard to admissibility.*
- **Article 26.** *The NCP for RBC shall endeavor to conclude an initial assessment within three months of acknowledging receipt of the referral, although additional time may be granted, if need be, in order to collect essential information necessary for an informed decision.*
- **Article 31.** *The NCP for RBC shall strive to examine the issues raised within the best timeframe, if possible, within 12 months of receipt of a specific instance, it being understood that this timeframe may be extended if circumstances so warrant, e.g. if the issue raised involves a country that has not adhered to the Guidelines, or in the event of parallel procedures.*

V – EXAMINATION OF SPECIFIC INSTANCES

- **Article 27:** *Where the issues raised merit further examination, the NCP for RBC shall offer its good offices to help the parties involved to resolve them by providing a forum for dialogue. During its good offices and the examination of the specific instance, the NCP for RBC shall consult with these parties and, where appropriate, according to the cases examined, the NCP for RBC shall:*
 - *Seek advice from competent authorities, and/or representatives of the business community, worker organizations, other non-governmental organizations, and experts. All experts, regardless of which party requested them, must be directly related to the subject matter of the specific instance and be approved by the NCP for RBC, which assesses the relevance and conditions of their possible involvement in the proceedings.*
 - *Consult the NCP for RBC(s) in the other country or countries concerned, including in respect of draft statements if the foreign NCP for RBC is mentioned;*
 - *Seek the opinion of the OECD Investment Committee if it has doubts about the interpretation of the Guidelines in the particular circumstances;*
 - *Propose, and with the agreement of the parties involved, facilitate access to consensual and non-adversarial means, such as conciliation or mediation, to assist the parties in resolving the problems.*
- **Article 28:**
 1. *The examination of a specific instance shall take the form of a series of consultations between the enterprise involved, the party or parties having made the referral to the NCP for RBC and all NCP for RBC members. These consultations shall enable the referring party or parties to set forth the grounds for the referral in detail and allow the enterprise concerned to respond thereto. The NCP for RBC's good offices may represent regular exchanges between the NCP for RBC for RBC and the parties (meetings, interviews, telephone conversations, videoconferencing, letters/emails). Subject to respecting the confidentiality which applies to the procedure, the NCP for RBC Secretariat manages the exchange of information between the complainant and the enterprise, on one hand, and the parties and the NCP for RBC for RBC, on the other. As from the start of its good offices, the NCP for RBC may suggest to the parties that they meet and this proposal may be reiterated during the procedure. It may also offer them mediation or*

conciliation which it can manage directly. The NCP for RBC shall keep the parties regularly informed of the progress of its discussions and may ask them questions.

2. In order to ensure fairness between the parties and the transparency of the NCP for RBC's action, the NCP for RBC Secretariat informs each party of the procedural decisions taken by the other party concerning the acceptance, refusal and, where appropriate, withdrawal of the good offices during the procedure.

Confidentiality

- **Article 38:** In compliance with the provisions of Article 40, NCP for RBC members' involvement in examining a specific instance carries with it their commitment to respect the confidentiality of the discussions, interviews and documents exchanged. NCP for RBC members are bound to respect the confidentiality of a referral while its examination is not closed. When required for the handling of a specific instance, certain documents may be provided at meetings to NCP for RBC members who shall formally acknowledge receipt thereof.
- **Article 39:** In order to facilitate resolution of the issues raised, the NCP for RBC shall take appropriate measures to protect sensitive business and other information and the interests of other stakeholders involved in the specific instance.

Article 40: When closing the procedures, if the parties involved have not agreed on the resolution of the issues raised, they shall be free to communicate about and discuss these issues. However, information and opinions provided during the procedures by another party involved shall remain confidential, for the parties and for the NCP for RBC members, unless that other party agrees to their disclosure or this would be contrary to the provisions of national law.

Transparency, impartiality, and prevention of potential conflicts of interest

- **Article 41:** Impartiality is one of the criteria for handling specific instances which are set by the procedural guidance of the Guidelines (refer to Article 2). A member concerned or any other NCP for RBC member shall report, on a case-by-case basis, any perceived conflict of interest or actual conflict of interest which may lead to a lack of impartiality that could have an effect on the handling of the specific instance. The member concerned shall assess whether his/her presence is likely to be detrimental to the impartial handling of the specific instance or whether he/she should stand down. Should he/she see fit, the NCP for RBC Chair may arrange for a discussion of cases of perceived conflicts of interest.

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