

Final Statement

Complaint submitted by an individual about an Australian multinational enterprise and its wholly-owned subsidiary in the wholesale and retail trade sector

20 May 2026

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Executive summary

1. In April 2025, the Australian National Contact Point for Responsible Business Conduct (**AusNCP**) received a complaint from an individual (**the notifier**) in Australia about a multinational enterprise with operations in Australia and internationally, its wholly-owned subsidiary and the notifier's direct employer, and advisers and related entities of both enterprises (together, **the enterprises**).
2. The complaint raised a number of issues under the *Concepts and Principles, General Policies, Disclosure, Human Rights, Employment and Industrial Relations, Consumer Interests, and Competition* chapters of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (**OECD Guidelines**).¹ These allegations arose in connection with the notifier's employment with the wholly-owned subsidiary that forms part of the enterprises.
3. During the Initial Assessment phase, the notifier requested that the AusNCP pause this complaint due to relevant developments in parallel domestic complaint processes.
4. After the Initial Assessment process recommenced, the enterprises were notified of the AusNCP complaint, and submissions were subsequently invited and exchanged between the parties. After this exchange and further correspondence with the Independent Examiner, the notifier chose to withdraw the complaint.
5. In accordance with the AusNCP complaint procedures,² the enterprises were consulted regarding the withdrawal of the complaint, and this Final Statement was prepared. The enterprises raised no objections.
6. The AusNCP has not made a determination on the merits of the claims presented, nor an assessment of whether the enterprises' actions are consistent with the OECD Guidelines. This statement is available on the AusNCP website at www.ausncp.gov.au.

Shiv Martin

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¹ Organisation for Economic Co-operation and Development (**OECD**), *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct*, OECD Publishing, 8 June 2023 (**OECD Guidelines**).

² Australian National Contact Point for Responsible Business Conduct (**AusNCP**), *AusNCP complaint procedures*, Department of the Treasury, Australian Government, April 2024, p 16 [99].

Final Statement

Parties

7. The notifier is an individual who is employed by a wholly-owned subsidiary that forms part of the enterprises. On 29 April 2025, he submitted a complaint to the AusNCP about the conduct of the enterprises.
8. The enterprises are a large, diversified conglomerate with domestic and international operations, predominantly operating in the wholesale and retail trade sector.

Complaint and the enterprises' response to the allegations

9. The notifier alleged that, after formally informing his employer of a personal interest connected to an external business arrangement, he was subjected to an internal process that he considered unfair and influenced by a lack of impartiality. He further alleged that his personal and sensitive information was shared without his authorisation with other entities, and that he experienced pressure, escalation and retaliatory treatment while on approved leave. The notifier also contended that the enterprises' governance obligations, internal policies, protective measures, and cultural safety expectations were not adequately observed throughout this matter.³
10. During the Initial Assessment of the complaint, the enterprises' view was that the complaint should not have been accepted by the AusNCP for dispute resolution (or 'good offices',⁴ as it is referred to under the OECD Guidelines), arguing that:
 - 10.1. the complaint lacked merit, as the issues raised were neither material nor substantiated
 - 10.2. neither of the enterprises is a 'multinational enterprise' in respect of the conduct being complained about, which they regard as a domestic employment matter between the notifier and the wholly-owned subsidiary, and not within the intended scope of the OECD Guidelines (i.e. no cross-border nexus)
 - 10.3. parallel or more appropriate forums and proceedings were being pursued or were available to make factual determinations on this contested employment dispute,⁵ which would limit the AusNCP's ability to contribute to the resolution of the issues raised and/or the implementation of the OECD Guidelines
 - 10.4. consideration of the complaint would not contribute to the purposes and effectiveness of the OECD Guidelines.

³ The complaint also contained several other allegations and assertions, which the notifier grouped under the umbrella of twelve systemic issues.

⁴ OECD Guidelines, *I. Commentary on the Procedures for NCPs*, p 70 [36].

⁵ Materials provided by the parties indicated that the notifier had lodged complaints involving the same or closely related issues with at least seven other government bodies, as well as a workers' compensation claim submitted to his employer.

AusNCP proceedings

11. The OECD Guidelines' Implementation Procedures state that National Contact Points (NCP) 'are expected to always make the results of a specific instance publicly available'.⁶ In circumstances where a notifier withdraws from an NCP procedure, the relevant NCP should issue a public Final Statement describing the process it has followed to date.
 - 11.1. The AusNCP complaint procedures also provide that, where a notifier makes a request to withdraw their complaint in writing to the AusNCP, the Independent Examiner will:
 - consider whether there have been any concerns about reprisals or safety, including where appropriate by contacting the notifier or other relevant parties
 - consult the enterprise
 - where appropriate, close the complaint through the publication of a Final Statement.
12. In this context, the AusNCP Secretariat acknowledged receipt of the complaint on 30 April 2025, and informed the AusNCP Governance and Advisory Board (**AusNCP Board**) on 6 May 2025 that the complaint had been received. An initial meeting between the Independent Examiner and the notifier was held on 15 May 2025, during which the notifier requested that the AusNCP not contact the enterprises named in the complaint, as his parallel proceedings on related matters were continuing before other domestic bodies. The AusNCP's Initial Assessment process was then paused from 17 July 2025 until 12 December 2025. The AusNCP Secretariat subsequently notified representatives of the enterprises on 12 January 2026 that an AusNCP complaint had been received and invited a preliminary submission responding to the issues raised by the notifier.
13. On 13 February 2026, the enterprises provided their preliminary submission to the AusNCP. This submission was shared with the notifier, who responded on 27 February 2026. On 4 March 2026, the Independent Examiner advised the notifier that, having considered the notifier's extensive submissions alongside those of the enterprises, and after applying the Initial Assessment criteria, she did not intend to accept the complaint and that the notifier had the option to withdraw it. Following correspondence with the AusNCP on 5 and 6 March 2026, the notifier withdrew his complaint, without prejudice and without conceding the substance of his allegations.
 - 13.1. The Independent Examiner noted the withdrawal, considered paragraph 99.1 of the AusNCP complaint procedures, and consulted the enterprises in relation to the notifier's withdrawal. On 11 March 2026, the enterprises' representatives confirmed that they had no comments.
14. As the complaint was withdrawn, the Independent Examiner has not included an assessment in this Final Statement as to whether the notifier's complaint was made in 'good faith' or whether it related to the implementation of the OECD Guidelines. Ordinarily, such an Initial Assessment would have had regard to the following six criteria, as set out in paragraph 30 of the AusNCP complaint procedures (drawn from paragraph 33 of the OECD Guidelines' Implementation Procedures):⁸

⁶ OECD Guidelines, *I. Commentary on the Procedures for NCPs*, p 71 [39].

⁷ AusNCP complaint procedures, p 16 [99].

⁸ AusNCP complaint procedures, p 8 [30]; OECD Guidelines, *I. Commentary on the Procedures for NCPs*, p 70 [33].

- the identity of the party concerned and its interest in the matter
- whether the issue is material and substantiated
- whether the enterprise is covered by the OECD Guidelines
- whether there seems to be a link between the enterprise’s activities and the issue raised in the complaint
- the extent to which applicable law and/or parallel proceedings limit the ability of the AusNCP to contribute to the resolution of the issue and/or the implementation of the OECD Guidelines
- whether consideration of the issue would contribute to the purposes and effectiveness of the OECD Guidelines.

Application of the OECD Guidelines

15. The notifier raised his complaint under seven chapters of the OECD Guidelines, outlined below:

15.1. Chapter I (*Concepts and Principles*)⁹

15.2. Chapter II (*General Policies*)¹⁰

15.3. Chapter III (*Disclosure*)¹¹

15.4. Chapter IV (*Human Rights*)¹²

15.5. Chapter V (*Employment and Industrial Relations*)¹³

15.6. Chapter VIII (*Consumer Interests*)¹⁴

15.7. Chapter X (*Competition*).¹⁵

16. The enterprises advised the AusNCP that, in their view, the OECD Guidelines do not apply to what they consider to be both a domestic employment dispute with no cross-border dimension and an attempt by the notifier to pursue his personal work-related grievances through a different forum. The enterprises argued that the OECD Guidelines are non-binding recommendations directed at

⁹ Note: this chapter is foundational only – it outlines the nature of the OECD Guidelines, the potential scope of their application, their relationship with domestic law, and the mechanisms for promoting their implementation by multinational enterprises. It does not contain any substantive responsible business conduct standards, apart from the notion of multinational enterprises and the overarching principle that enterprises should seek ways to honour the OECD Guidelines to the greatest extent legally permissible.

¹⁰ OECD Guidelines, *II. General Policies*, pp 14-15 [9]-[12].

¹¹ OECD Guidelines, *III. Disclosure*, pp 21-23 [1], [3(b)], [4] and [35].

¹² OECD Guidelines, *IV. Human Rights*, p 25 [1]-[3] and [5]-[6].

¹³ OECD Guidelines, *V. Employment and Industrial Relations*, p 28 [4(a)] and p 31 [63].

¹⁴ OECD Guidelines, *VIII. Consumer Interests*, p 43 [4].

¹⁵ OECD Guidelines, *X. Competition*, p 49.

responsible business conduct at the multinational-level, and that the Australia-focused activities at issue in this complaint fall outside the intended jurisdictional scope of the OECD Guidelines.

17. Two issues that would therefore have warranted consideration in any AusNCP Initial Assessment of this complaint would have been whether the enterprises were covered by the OECD Guidelines, and the extent to which applicable law and/or parallel proceedings would have limited the AusNCP's ability to contribute to the resolution of issues and the implementation of the OECD Guidelines.¹⁶ The Independent Examiner makes two observations on this:

17.1. The enterprises have operations in Australia and New Zealand, and are thus expected to act consistently with the OECD Guidelines. The OECD Guidelines are not intended to introduce differences in treatment between domestic and multinational enterprises, nor in the conduct expected of them – *'they reflect good practice for all'*.¹⁷

17.2. If there were parallel proceedings that were extensive and directly material to the complaint, and if there was a risk that AusNCP involvement could duplicate or prejudice those processes, this would have been a relevant consideration for any Initial Assessment.

Conclusion

18. The Independent Examiner notes that the complaint was withdrawn by the notifier prior to the publication of an AusNCP statement on what would have been the outcome of the Initial Assessment process.

18.1. The complaint raised issues related to chapters of the OECD Guidelines that cover matters such as risk-based due diligence, reprisals following bona fide reports, disclosure policies, human rights and the remediation of alleged adverse impacts, employment and industrial relations standards, and competition.

19. This Final Statement does not make any finding that the conduct of the enterprises was consistent with the OECD Guidelines, or that they do not apply to the domestic activities of the enterprises. It also does not preclude the notifier from pursuing his concerns through other available avenues.

20. In preparing this Final Statement, the Independent Examiner considered all submissions made by the parties and consulted with the AusNCP Board. The Independent Examiner also provided a draft version of this Final Statement to the parties for comment, and took their subsequent views into account in finalising this statement.

21. This statement is available on the AusNCP website at www.ausncp.gov.au.

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¹⁶ OECD Guidelines, *I. Commentary on the Procedures for NCPs*, p 70 [33]; AusNCP complaint procedures, p 8 [30].

¹⁷ OECD Guidelines, *II. Concepts and Principles*, p 12 [5].

Annexes

Annex A: Schedule of events

Submission	Date
<ul style="list-style-type: none"> Complaint submitted by the notifier to the AusNCP Secretariat 	29 April 2025
<ul style="list-style-type: none"> Receipt of complaint acknowledged by the AusNCP Secretariat 	30 April 2025
<ul style="list-style-type: none"> AusNCP Board notified about the complaint by the AusNCP Secretariat 	6 May 2025
<ul style="list-style-type: none"> Notifier informed that an Independent Examiner (Ms Shiv Martin) had been assigned to the complaint 	12 May 2025
<ul style="list-style-type: none"> Complaint in de-identified form is listed on the AusNCP website 	15 May 2025
<ul style="list-style-type: none"> First revised complaint submission provided to the AusNCP Secretariat 	1 July 2025
<ul style="list-style-type: none"> Complaint considered to be paused 	17 July 2025 – 9 December 2025
<ul style="list-style-type: none"> Updated complaint submission provided to the AusNCP Secretariat 	12 December 2025
<ul style="list-style-type: none"> AusNCP Secretariat notified the enterprises of the complaint, advised that an Independent Examiner (Ms Shiv Martin) had been appointed to handle it, and invited a preliminary submission responding to the issues raised by the notifier 	12 January 2026
<ul style="list-style-type: none"> Enterprises acknowledged receipt of complaint notification 	15 January 2026
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<ul style="list-style-type: none"> Initial meeting between the Independent Examiner and the notifier 	15 May 2025
<ul style="list-style-type: none"> Preliminary submission provided by the enterprises 	13 February 2026
<ul style="list-style-type: none"> The notifier's submission (in response to the enterprise's preliminary submission) is received by the AusNCP Secretariat 	27 February 2026
<ul style="list-style-type: none"> The Independent Examiner writes to the notifier (through the AusNCP Secretariat) regarding her preliminary view 	4 March 2026
<ul style="list-style-type: none"> The notifier formally withdraws his AusNCP complaint 	6 March 2026
<ul style="list-style-type: none"> Draft Final Statement provided to Governance and Advisory Board for comment 	18 March 2026
<ul style="list-style-type: none"> Draft Final Statement provided to the parties for comment 	1 April 2026
<ul style="list-style-type: none"> Notifier's submission with feedback on the draft Final Statement is received by the AusNCP 	14 April 2026
<ul style="list-style-type: none"> Embargoed copy of the Final Statement is provided to the parties 	20 April 2026
<ul style="list-style-type: none"> Embargoed copy of the Final Statement is provided to the AusNCP Board 	20 April 2026
<ul style="list-style-type: none"> Final Statement published on www.ausncp.gov.au and reported to the OECD 	20 May 2026

Annex B: Publications

Organisation for Economic Co-operation and Development, 'OECD Guidelines for Multinational Enterprises on Responsible Business Conduct', OECD Publishing, Paris, 8 June 2023, accessed March 2026. <http://dx.doi.org/10.1787/81f92357-en>

Australian National Contact Point for Responsible Business Conduct, 'AusNCP complaint procedures', Department of the Treasury, Australian Government, Canberra, April 2024, accessed March 2026. <https://ausncp.gov.au/sites/default/files/2024-04/ausncp-complaint-procedures.pdf>

Annex C: Institutional arrangements

- The Australian Government is committed to promoting the use of the OECD Guidelines and implementing them effectively and consistently. Through business cooperation and support, the OECD Guidelines can positively influence business conduct and ultimately economic, environmental and social progress.
- The OECD Guidelines are recommendations on responsible business conduct addressed by governments, including Australia, to multinational enterprises. They provide voluntary principles and standards for responsible business conduct consistent with applicable laws and internationally recognised standards. Enterprises operating in Australia and Australian enterprises operating overseas are expected to act in accordance with the principles set out in the OECD Guidelines and to perform to the standards they recommend. In countries where domestic laws and regulations conflict with the principles and standards of the OECD Guidelines, enterprises should seek ways to honour such principles and standards to the fullest extent, which does not place them in violation of domestic law.
- The OECD Guidelines represent international standards of behaviour, which in some areas, may impose higher standards than Australian law. Importantly however, while Australia is an adhering country to the OECD Guidelines and the OECD Guidelines have been endorsed within the OECD international forum, they are not a substitute for, nor do they override, Australian or international law.
- The OECD Guidelines can be seen as:
 - A useful aid to business in developing their own code of conduct. They are not aimed at replacing or preventing enterprises from developing their own codes.
 - Complementary to other business, national and international initiatives on corporate responsibility, including domestic and international law in specific areas such as human rights and bribery. For example, the human rights chapter in the OECD Guidelines as well as other key concepts align with the [United Nations Guiding Principles on Business and Human Rights](#).
 - Providing an informal structure for resolving issues that may arise in relation to implementation of the OECD Guidelines in complaints.

Annex D: Governance

- Governments adhering to the OECD Guidelines have flexibility in organising their NCPs, which are expected to meet core effectiveness criteria, by operating in a manner that is visible, accessible, transparent, accountable, impartial and equitable, predictable, and compatible with the OECD Guidelines. NCPs are also expected to seek the active support of social partners, other stakeholders and relevant government agencies.
- Accordingly, the OECD Guidelines stipulate that:
 - NCPs will be composed, organised and sufficiently resourced to provide an effective basis for dealing with the broad range of issues covered by the OECD Guidelines, have access to expertise on all relevant aspects of the NCP mandate, and operate in an impartial manner and maintain an adequate level of accountability to the adhering government.
 - NCPs can use different forms of organisation to meet the effectiveness criteria and maintain stakeholder confidence.
 - Governments are encouraged to include representatives of the business community, worker organisations, civil society and other non-governmental organisations in advisory or oversight bodies to assist the NCP in its tasks and contribute to the effectiveness of the OECD Guidelines.
- The [AusNCP Board](#) includes representatives from Australian Government agencies, business, civil society and unions. The AusNCP Board provides independent expert advice and assistance to the AusNCP and the Independent Examiners on complaints handling. Board members use their networks, events and publications to promote responsible business conduct standards under the OECD Guidelines and the AusNCP services. The AusNCP Board is consulted on all AusNCP statements.
- The AusNCP Board helps to ensure that the AusNCP meets the effectiveness criteria of the OECD Guidelines. AusNCP Board Members may be called on to conduct procedural reviews of AusNCP complaints and may be consulted on various operational and administrative matters as needed.