



Gender Equality & Women's Empowerment Benchmark (GEWEB)

Draft Methodology

Report for Public Consultation
December 2019

From 16 December 2019 to 31 January 2020, the World Benchmarking Alliance (WBA) is holding a public consultation on the draft methodology for its Gender Equality and Women's Empowerment Benchmark (GEWEB). All interested stakeholders are invited to review and share their feedback with us on this draft by using the following [link](#). This consultation is part of WBA's continuous stakeholder engagement process and builds on previously held roundtable meetings in Mumbai (March 2019), Vancouver (June 2019) and Bangalore (December 2019), as well as presentations and meetings with a wide range of stakeholders to gather inputs from companies, investors, civil society, academics and governments.

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Executive Summary

Gender-based discrimination remains a persistent issue globally. Though there has been progress, women still face significant disadvantages relative to men. In politics, women are underrepresented in both leadership and participation. Women also participate less in the labour force, are more likely to have informal and unprotected employment, are paid less and spend more time on unpaid care and domestic work. At home or in their communities, about 1 in 3 women have experienced gender-based violence at some point in their lives. In effect, the aspiration to advance gender equality and women's empowerment emerges from this pervasive gender gap that exists across the world in so many different forms.

Companies, while varied in their approaches and levels of commitment to it, stand to evolve in how they promote gender equality and women's empowerment across their entire value chains. Publicly available benchmarks on companies' current gender efforts are a vital step towards shedding light on the reality of corporate gender impact. These benchmarks can serve as a global accountability mechanism and help companies evolve in further promoting gender equality and women's empowerment.

The World Benchmarking Alliance (WBA) aims to measure and compare some of the world's largest companies in their contributions to sustainability and the United Nations' Sustainable Development Goals (SDGs). This report presents the draft methodology for the Gender Equality and Women's Empowerment Benchmark (GEWEB), which is anchored in SDG 5 (Gender Equality). Beginning by assessing companies in the apparel industry, GEWEB is part of WBA's wider effort to measure and rank the 2,000 most influential companies in the world across seven systems transformations needed to achieve the SDGs.

The GEWEB draft methodology includes seven measurement areas with corresponding indicators that assess companies' policies, processes, performance and disclosures related to the most salient gender themes across their entire value chains. In addition to considering companies' overall *Governance & Strategy*, their workplaces and supply chains will be assessed through the issue-specific lenses of *Representation, Compensation & Benefits, Health & Well-being, and Violence & Harassment*. Their gender impacts in the *Marketplace* and *Community* will also be assessed. This methodology will continue to evolve over the coming months, as feedback from a broad set of stakeholders is collected and incorporated. You are kindly invited to share your reflections, feedback and suggestions regarding the current methodology. The GEWEB methodology will be finalised by the end of the first quarter in 2020. It will be publicly available and free for all to use so that companies that are not included in GEWEB's first iteration will also be able to assess their gender equality and women's empowerment performance levels. Likewise, external stakeholders may do so either in partnership with the companies they assess or independently.

Results from the first iteration of GEWEB will be published in September 2020. The report will present how the apparel industry's most influential companies promote gender equality and women's empowerment. This information will contribute to peer-to-peer learning within the apparel industry by highlighting companies' best practices and thus inspiring others to follow suit, as well as by emphasising where companies lag behind industry peers and could improve their efforts. The report will also act as a roadmap for the apparel industry, offering insights into the new and nuanced dialogues that could generate more systemic accountability and pioneer industry-wide change. Finally, the report will empower all stakeholders, from consumers and investors to employees and business leaders beyond the apparel sector, providing the necessary information to take action and encourage stronger corporate impact on gender equality and women's empowerment, as well as better sustainable business practices more broadly.

Why a Gender Equality & Women's Empowerment Benchmark?

The challenge

Gender inequalities persist around the world resulting from a range of factors that continue to hinder the empowerment of women and girls. Women continue to be underrepresented at all levels of political leadership, spend around 3 times more hours a day on unpaid care and domestic work than men, and face discriminatory laws and wide gaps in legal protection in many countries ⁽¹⁾. In the world of work, gender inequality manifests itself in a variety of ways, such as low levels of women represented in leadership positions ⁽²⁾, a significant gender pay gap ⁽³⁾, discrimination against pregnant women and new mothers, limited support for women's reproductive health, and sexual harassment offences.

These work-related challenges are partly driven by the broader gender norms that directly impact company value chains. But companies, in turn, can influence these norms and be part of the solution. By adopting best practices, companies can become catalysts to close gender gaps both within and beyond their workplaces. They can address the constraints women face and leverage opportunities for women's empowerment across their value chains, from workers and entrepreneurs to consumers and community members. Companies can improve their gender efforts not just because it's the right thing to do, but because it's also the smart thing to do, as mounting evidence shows how gender diversity drives improved business performance ⁽⁴⁾. In doing so, companies would play an active role in achieving SDG 5, a standalone goal focused on gender equality which underpins the advancement of all 17 SDGs.

Some companies already acknowledge their contribution towards and the business imperative linked to pursuing gender equality and women's empowerment. These leading companies are taking proactive steps to enhance policies, practices and performance related to their gender impact. At the most basic level, they align themselves with existing international principles and normative standards ^{(5) (6) (7) (8) (9) (10) (11) (12) (13) (14)} to ensure that they respect the rights of those women and girls they directly impact across their value chains. These companies also take into account their indirect impacts on women and girls through their business relationships ⁽¹⁵⁾. Ideally, in accordance with stakeholders' expectations, they would also look beyond the minimum legal requirements to 'do no harm' and drive real "gender-transformative" ⁽¹⁶⁾ and "sustainable" ⁽¹⁷⁾ change.

A number of gender frameworks and tools have emerged to support companies in their push for gender equality and women's empowerment. These tools help companies identify and manage their gender impacts and communicate their commitments (e.g., the UN Women and UN Global Compact's Women's Empowerment Principles (WEPs) ⁽¹⁸⁾), support self-assessment (e.g., the WEPs Gender Gap Analysis Tool ⁽¹⁹⁾, UNDP's Gender Equality Seal ⁽²⁰⁾), certify performance (e.g., EDGE Certification ⁽²¹⁾), and standardise gender-focused disclosures (e.g., the Australian government's gender equality scorecard ⁽²²⁾) or disclosures that integrate gender elements within their broader scope (e.g., the GRI Standards for sustainability reporting ⁽²³⁾). There has also been a growing demand for third parties to measure and compare companies' gender-related practices, including some (e.g., Equileap's Gender Equality Global Report & Ranking ⁽²⁴⁾, Bloomberg's Gender Equality Index ⁽²⁵⁾) that have been inspired by the growing number of gender-lens investors focused on different asset classes ^{(26) (27) (28)}.

Despite the growing number of resources available, there remain unmet needs among stakeholders. Some experts point to the need for better data on corporate gender impacts across the entire value chain, including the supply chain in particular. Others acknowledge an appetite for gender data and information that looks beyond policies and high-level commitments towards more concrete business practices and

performance outcomes. Still others seek greater transparency overall. Most stakeholders express a desire for greater consensus around how to best measure gender equality and women's empowerment in the corporate context, as well as a roadmap for achieving it.

The World Benchmarking Alliance (WBA) seeks to address these unmet needs by creating a corporate gender benchmark that is fully transparent, comprehensive, publicly available and aligned with stakeholders' expectations. WBA recognises that this endeavour comes with its own set of challenges, both in terms of driving consensus across such a broad set of stakeholders and in regard to a company's ability to meet these expectations. By highlighting best practices regarding gender equality and women's empowerment, WBA believes that it can inspire corporate action and encourage more sustainable business practices going forward.

About the World Benchmarking Alliance

The [World Benchmarking Alliance \(WBA\)](#) is generating a movement to increase the private sector's impact towards a sustainable future for all. WBA is working to incentivise and accelerate companies' efforts towards achieving the SDGs by assessing corporate performance and business impact in alignment with the goals. By providing this information to all stakeholders, WBA aims to build a movement where civil society, companies, financial institutions and governments can exert their full influence and ultimately help the private sector play its role in delivering the SDGs. Working in the spirit of SDG 17 (partnerships for the goals) is central to WBA's approach.

WBA is an independent organisation that is backed by an Alliance of over 100 institutions, that provide WBA with the necessary support and credibility to be a successful driver of change. To date, WBA has developed two effective benchmarks, namely, the Seafood Stewardship Index and Climate and Energy Benchmark, and it has plans to launch 5 benchmarks during the course of next year, including GEWEB.

WBA will serve as a public good offering free, publicly available benchmarks of around 2,000 companies by 2023. These keystone companies will be identified across seven transformations, each having relevant industries and specific companies within them. At the heart of our systems is the social transformation. Without respect for human rights, equality and empowerment, none of the SDGs can be fully achieved. Accordingly, WBA has committed to assessing all 2,000 companies on a social dimension. One of the ways that WBA will do so is through spotlight benchmarks that examine specific social issues across various sectors. GEWEB serves as one of those spotlight benchmarks that focuses on gender equality and women's empowerment, starting with the apparel sector.



Introduction to the Gender Equality and Women's Empowerment Benchmark

WBA aims to measure corporate gender impacts and accelerate progress towards gender equality and women's empowerment with its [Gender Equality and Women's Empowerment Benchmark \(GEWEB\)](#). This benchmark is part of WBA's wider work to measure and incentivise companies' efforts towards achieving the SDGs, including assessing all 2,000 companies on social inclusion, of which gender is a core part.

Aspiring to better equip companies, financial institutions, governments, civil society and individuals with the information they need to assess and compare the private sector's contribution to SDG 5 and beyond, GEWEB:

- Is grounded in key international principles and normative standards (e.g., gender recommendations on the UN Guiding Principles on Business & Human Rights; relevant ILO conventions);
- Builds on and aligns with existing initiatives, particularly those focused on companies' contributions to gender equality and women's empowerment (e.g., WEPS);
- Looks across companies' entire value chains, from their workplaces and supply chains to their marketplaces and communities, capturing the most salient gender themes in each context;
- Includes a robust set of indicators that look beyond corporate policies to also assess their performance outcomes; and
- Takes an industry-specific approach, while also capturing gender issues that exist in all companies regardless of their industry.

The GEWEB results will be published in the public domain and will be freely available. The report will raise awareness of strong performing companies as well as poorer performing companies that lag behind, holding them to account. By highlighting leading practices, GEWEB will build a better understanding of the larger role that companies could play in driving gender equality and women's empowerment across their value chains.

Key concepts in GEWEB

Rooted in the SDGs, specifically SDG 5 (Gender Equality), GEWEB draws on internationally recognised definitions and concepts of *gender*, *gender equality* and *women's empowerment*. The benchmark recognises that men and women are not homogenous groups and are stratified by race, ethnicity, disability, sexual orientation and gender identity. These factors also intersect with income, geographic location and migratory status ⁽²⁹⁾. However, a measurement on these intersectional elements is out of scope for GEWEB's first iteration. Therefore, while the benchmark recognises that the term *gender* can refer to gender non-binary persons, it aligns to the UN definition of *gender*.

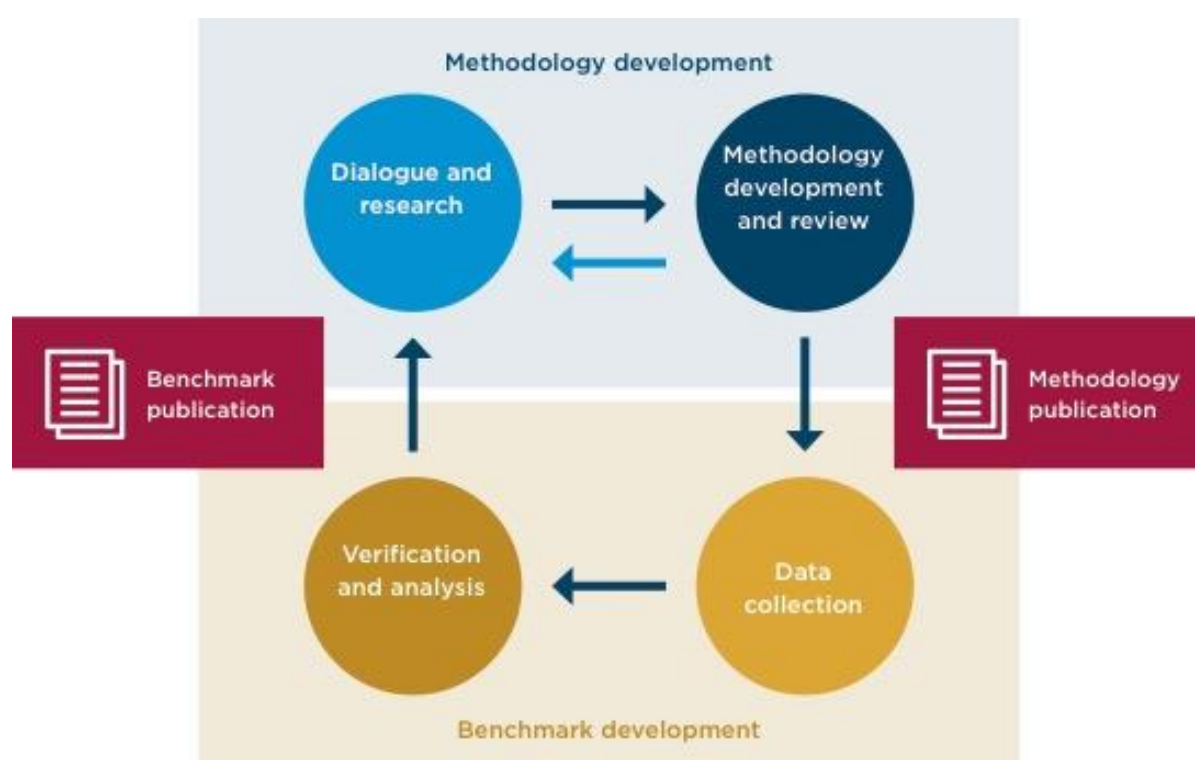
GEWEB also recognises that the *empowerment of women and girls* is subject to multiple definitions and is a multi-dimensional concept. The 2030 Agenda for Sustainable Development states that it aims to ensure 'that women and girls enjoy equal access to quality education, economic resources and political participation as well as equal opportunities with men and boys for employment, leadership and decision making at all levels.' Achieving this objective requires removing legal, social and economic barriers and engaging with men and boys ⁽³⁰⁾. At this stage, GEWEB seeks to incorporate measurements of empowerment that correspond with SDG 5 and stakeholders' expectations regarding a company's contribution to women's economic empowerment rather than, for instance, political empowerment. This is because companies can provide women and adolescent girls with the opportunity to not only generate economic resources by providing salaries but also by accelerating enablers to their empowerment ⁽³¹⁾. In doing so, GEWEB refers to definitions and evidence on the enablers of women's economic empowerment set out by leading experts in the field, such as the International Center for Research on Women (ICRW) ⁽³²⁾ and the Bill and Melinda Gates Foundation ⁽³¹⁾.

Development of the GEWEB Methodology

The benchmark development cycle

GEWEB is being developed in accordance with a robust and structured process, outlined below in Figure 1. The benchmark's development process follows WBA's 'Guiding Principles', which can be found in Annex 1.

Figure 1. The WBA benchmark development cycle



Dialogue and research

Dialogue and research are crucial parts of the benchmark development cycle, as they ensure GEWEB and its methodology address the right themes and accurately reflect stakeholders' expectations. The process began with a series of global and regional consultations with key stakeholders where WBA explored potential corporate benchmarks, both industry- and SDG-centred. Many stakeholders expressed the need for a benchmark that focuses specifically on the role of companies in promoting gender equality and women's empowerment. After having conducted desk-based research and expert interviews on existing gender initiatives, current gaps in the field, and relevant themes and industries to be included in the benchmark, an [initial scoping report](#) was published in September 2018.

Since the release of this scoping report, consultations and dialogue with stakeholders have continued to gather input on the GEWEB methodology and raise awareness around the benchmark. The first [roundtable](#), held in Mumbai, India in March 2019, brought together different stakeholders to help decide upon the first industry that GEWEB should target and begin identifying the benchmark's measurement areas (see Annex 2 for a list of roundtable attendees). Before and after the Mumbai roundtable, a series of interviews with a broad set of gender experts were also undertaken to assist in shaping the benchmark.

Methodology development and review

A second [roundtable](#) was held in Vancouver, Canada in June 2019, bringing together multiple stakeholders to further develop the GEWEB methodology, evolve the previously identified measurement areas and begin establishing their key themes (see Annex 2 for a list of roundtable attendees). This input was paired with extensive desk-based research on the numerous existing resources that the benchmark could align with and draw on, including principles and normative standards, reporting frameworks, and sector-, product- and issue-specific initiatives. These resources were mapped in detail to the key themes and sub-themes that emerged from dialogue and research. Collectively, these consultation and research inputs led to the development of the GEWEB draft indicators for each measurement area. These indicators, clearly linked to the SDGs and their associated targets, were further refined through one-on-one discussions with subject matter experts. Figure 2 illustrates the types of sources used for the GEWEB methodology and indicator development. A complete list of sources used to develop the GEWEB draft indicators is set out in Annex 3.

Figure 2. Types of sources for the GEWEB methodology development



The GEWEB methodology development process is being supervised by the GEWEB Expert Review Committee (ERC) consisting of independent external experts who advise on the benchmark's structure, scope, methodology and analysis. The preliminary GEWEB draft indicators were reviewed in detail during an in-person, two-day meeting with the GEWEB ERC in Washington DC, United States in October 2019. Feedback from the ERC has been incorporated into the current GEWEB draft indicators. A complete list of ERC members is set out in Annex 2.

Furthermore, a third roundtable was held in Bangalore, India in December 2019 with representatives from leading global apparel companies to test the GEWEB draft indicators (see Annex 2 for a list of roundtable attendees). Feedback from the roundtable will be reflected in the GEWEB final methodology.

The GEWEB draft methodology will be available online for public comment between mid-December 2019 and end-January 2020. Feedback collected during this seven-week public consultation phase as well as from a final review with the GEWEB ERC will be incorporated into the GEWEB final methodology, planned to be published by March 2020.

Data collection

Once the GEWEB final methodology report is published, the data collection process will begin. The information to measure the performance of the companies in scope of the GEWEB will first be collected from public sources, followed by company-provided sources. Companies that choose not to participate in the data collection process will be scored solely based on publicly available information.

Verification and analysis

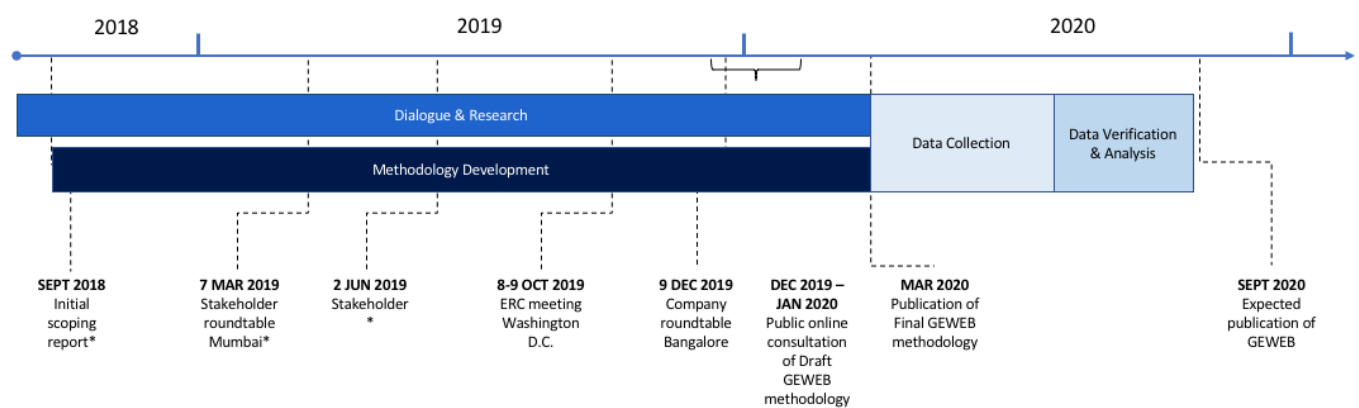
Following the data collection phase, the information provided by the companies will be verified and analysed by the GEWEB project team. Subsequently, companies will be scored and ranked.

GEWEB's findings and results, including company scorecards, will be published and broadly distributed. The benchmark's publication will involve media communications, engagement with individual companies and industry organisations, and outreach to specific stakeholders, such as investors, banks, NGOs and policymakers. Feedback will be captured and included in the methodology review process to be considered for GEWEB's next iteration.

Timeline for the benchmark development process

The timeline below (see Figure 3) outlines the GEWEB methodology development process, the benchmark's next steps and the expected dates leading up to its publication.

Figure 3. The GEWEB development timeline



* Publication available.

Scope of GEWEB

Industry scope

A benchmark on gender equality and women's empowerment is relevant for all industries. GEWEB will begin by measuring and ranking companies from one specific industry, then broadening its scope to include other industries over time. In order to help prioritise and select GEWEB's first industry, all industries were assessed based on their potential impact and current performance on gender equality and women's empowerment, according to industry-specific research. The industries' coverage of key gender themes and elements across the entire value chain was also taken into consideration. Based on these criteria, six industries were shortlisted: Apparel, Financials, Food & Beverage, Information Technology, Media & Entertainment, and Telecommunication Services.

This initial industry scoping phase was followed by extensive research and multi-stakeholder discussions to determine which industry from the shortlist would be selected for GEWEB's first iteration. It was concluded that GEWEB will focus first on the apparel industry primarily due to the high number of women workers – particularly in companies' supply chains – and consumers it reaches. Furthermore, it was decided to focus on apparel alone and not include other related industries (e.g., footwear, accessories, jewellery), given that apparel products are generally manufactured in separate factories which have a high number of women workers facing unique gender-related issues.

Women in the apparel industry

The apparel industry employs about 60 to 75 million people globally ⁽³³⁾ and is among the largest employers of women workers ⁽³⁴⁾, with women representing an estimated 68 percent of the workforce overall ⁽³⁵⁾. In specific country contexts, this figure can be even higher, such as in Bangladesh where 80 percent are women ⁽³⁶⁾. Apparel companies are characterised by their substantial outsourcing to multiple levels of suppliers located in developing countries where women can face legal gender discrimination, fewer workplace protections and weaker levels of enforcement of legal protections. They can also experience more challenging and discriminatory working conditions, including fewer formal contracts, lower wages, longer and more unpredictable working hours, increased health and safety concerns, poor or non-existent maternity protection, a lack of childcare support, various forms of gender-based violence and harassment, and/or weaker collective bargaining opportunities, as compared to men. However, for most of these women – typically younger women and adolescent girls in their late teens and early twenties – working in the apparel sector would be their only access to a formal job and a way out of poverty for their families and themselves.

Company scope

The WBA approach for identifying keystone companies

WBA identified seven systems transformations that are needed to put society and our economy on a sustainable path: agriculture and food, circular, decarbonisation and energy, digital, financial, social, and urban. These systems transformations offer a strategic framework for WBA to develop corporate benchmarks, helping identify the industries and specific companies that are most impactful within each. These ‘keystone companies’ build on the theory of ‘keystone actors’ originally coined by the Stockholm Resilience Centre ⁽³⁷⁾ which defines organisations with disproportionate influence on the structure and function of the systems within which they operate. These keystone companies, including both publicly-listed as well as privately-held and state-owned enterprises, will be catalysts for change and their actions will be vital for a wider, systemic transformation. The WBA principles for keystone companies are outlined below in Figure 4.

Figure 4. The WBA principles for keystone companies



GEWEB company selection criteria

GEWEB sits within WBA’s social transformation system and aims to assess the world’s leading companies on their varied approaches and levels of commitment to gender equality and women’s empowerment. After selecting the apparel industry for GEWEB’s first iteration, companies were then chosen based on the WBA principles for keystone companies. How these five principles are applied to the apparel industry is explained below. In short, the selected companies represent a significant share of the global apparel market and were considered based on whether they set the norm for other companies in the apparel industry due to their size, influence and global reach. The complete list of apparel companies to be included in GEWEB’s first iteration is set out below in Table 1.

1. Apparel companies that dominate global production or service revenues and volumes.

GEWEB focuses on apparel companies that are specifically active in production and sales. These companies are best positioned to influence women working in garment manufacturing, as well as women purchasing apparel products. The benchmark excluded companies that are focused further upstream in the apparel supply chain (e.g., agricultural companies that grow and harvest cotton, textile companies that produce fabrics used to create garments). The top 100 parent companies in apparel production and sales were then shortlisted based on their most recently available revenues using the Thomson Reuters Business Classification (TRBC) industry classification of global companies. These companies fall under the categories: Apparel & Accessories Retailers, Footwear, Department Stores, Food Processing, Discount Stores, Recreational Products, and Food Retail & Distribution. Among these, private label apparel sales were taken into consideration to ensure that the focus remained on companies with a sizeable production and not just a distribution model. Private label apparel sales were calculated or estimated based on available data from company websites and annual reports. Companies with annual private label apparel sales of US\$2 billion or more were considered for inclusion in GEWEB.

2. Apparel companies that control globally relevant segments of production and/or service provision.

To ensure that the apparel companies included in GEWEB have sufficient control over their production, companies that fully outsource their design and production were excluded from the list. Furthermore, companies whose production is controlled and captured by larger companies already in scope were also excluded in order to avoid double-counting (e.g., garment manufacturers that are the main suppliers to brands already on the short list).

3. Apparel companies that connect (eco)systems globally through subsidiaries and supply chains.

In addition to their headquarters' location, apparel companies can have a significant impact globally by establishing individual, or networks of, subsidiaries and supply chains. The companies which were shortlisted based on the first two principles were further assessed on the geographic diversity of their subsidiaries and supply chains. Although the majority of the companies included in GEWEB are headquartered in the United States or Europe, most of their supply chains are located in developing countries.

4. Apparel companies that influence global governance processes and institutions.

The extensive dialogue and research process which helped shape the GEWEB methodology also informed the benchmark's company scope. The positive and negative influence of shortlisted companies on social and environmental issues relevant to the apparel sector was taken into account during this process. Companies in the apparel industry that are leading the way by partnering and supporting various initiatives and approaches for gender equality and women's empowerment, as well as those lagging behind, were also considered.

5. Apparel companies that have a global footprint, particularly significant in developing countries.

In addition to companies with annual private label apparel sales of US\$2 billion or more, a few companies with private label apparel sales below US\$2 billion were also included in GEWEB to invite broader geographic diversity. This incorporated companies in the benchmark with headquarters located in developing countries that could have significant positive influence locally (e.g., economic growth, employment generation, building competence and skills of local workers) and/or negative influence (e.g., exploitation of cheap labour).

Table 1: Apparel companies to be assessed in GEWEB's first iteration

| No. Company | Brands | HQ location |
|--|--|--------------------------|
| 1 Abercrombie & Fitch Co | Abercrombie / Hollister | United States of America |
| 2 Adidas AG | Adidas, Reebok, TaylorMade, Ashworth | Germany |
| 3 Aditya Birla Fashion and Retail Ltd | Louis Philippe, Van Heusen, Allen Solly, Peter England | India |
| 4 Amazon.com, Inc | Amazon Essentials | United States of America |
| 5 American Eagle Outfitters Inc | American Eagle, Aerie | United States of America |
| 6 ANTA Sports Products Limited | ANTA, (Joint Venture: FILA, Kingkow, Kolon sport) | China |
| 7 Ascena Retail Group Inc | Ann Taylor, LOFT, Lou & Grey, dressbarn, Lane Bryant, Cacique, Catherine's, Justice | United States of America |
| 8 Associated British Foods | Primark | United Kingdom |
| 9 Carter's Inc | Carter's, OshKoshB'gosh, Simple Joys, Just one you, Genuine Kids, Precious Firsts | United States of America |
| 10 Costco Wholesale corp | Kirkland Signature | United States of America |
| 11 Decathlon SA | | France |
| 12 Fast Retailing Co Ltd | NIQLO, GU, Theory, Comptoir des Cotonniers, Princesse tam.tam and J Brand | JAPAN |
| 13 Foschini Group Ltd | Exact, Charles & Keith, Donna, Foschini, The FIX, Phase Eight, Colette, Whistles, G-star Raw, Markham, SODA BLOC | South Africa |
| 14 Fung Group | Both Li & Fung and Global Brands are part of the Fung Group | Hong kong |
| 15 Gap Inc | GAP, Banana Republic, Old Navy, Athleta, Intermix, Hill City, Janie and Jack | United States of America |
| 16 H & M Hennes & Mauritz AB | H&M, COS, Monki, Weekday, & Other Stories, Cheap Monday, ARKET | SWEDEN |
| 17 HanesBrands Inc | Hanes, Champion, Playtex, Bali, Maidenform, Just my size, Wonderbra, Gear for Sports, DIM, Nur Die/Nur Der, Lovable, Abanderado, Shock Absorber, Zorba, Sol y Oro, Rinbros, Track N Field, Ritmo | United States of America |
| 18 Heilan Group | HLA, Sancanal, EICHITOO and HLA JEANS | China |
| 19 Industria de Diseno Textil SA (Inditex) | Zara, Massimo Dutti, Bershka, Stradivarius, Oysho, Pull and Bear, Uterque, Gucci, Saint Laurent, Bottega Veneta, | Spain |
| 20 Kering SA | Balenciaga, Alexander McQueen, Brioni | France |
| 21 L Brands Inc | Victoria's Secret, Pink | United States of America |
| 22 Levi Strauss & Co | Levi's, Dockers, Denizen, Signature | United States of America |
| 23 Lojas Renner SA | Youcom | Brazil |
| 24 LVMH Moët Hennessy Louis Vuitton SE | Louis Vuitton, Rimowa, Loewe, Patou, Loro Piana, Fendi, Celine, Christian Dior, Emilio Pucci, Givenchi, Kenzo, Pink Shirtmaker, Marc Jacobs, Fenty | France |
| 25 Marks and Spencer PLC | Per Una, Indigo, Autograph, Marks & Spencer, Blue Harbour | United Kingdom |
| 26 Nike Inc | Nike, Converse, Hurley International | United States of America |
| 27 PVH Corp | Calvin Klein, Tommy Hilfiger, Van Heusen, IZOD, ARROW, Speedo, Warner's, Olga, True & Co., Geoffrey Beene | United States of America |
| 28 Ralph Lauren Corp | Ralph Lauren, Polo, Chaps, Club Monaco | United States of America |
| 29 Souyute Group Co Ltd | CELUCASN | China |
| 30 Tailored Brands Inc | Joseph Abboud, Moore, Dimensions, Alexandra and Yaffy, Twin Hill | United States of America |
| 31 Target Corp | More than Magic, Cat & Jack, A New Day, Universal Thread, Wild Fable, Original Use, Prologue, Art Class, Ava & Viv, Goodfellow & Co, Joy Lab | United States of America |
| 32 Under Armour Inc | Under Armour | United States of America |
| 33 Urban Outfitters Inc | Urban Outfitters, Anthropologie, Free People | United States of America |
| 34 VF Corp | North Face, Vans, Timberland, Dickies, Bulwark, JanSport, Icebreaker, Napapijri | United States of America |
| 35 Walmart Inc | George, Terra & Sky, Time and Tru, Wonder Nation, Athletic Works, EV1, No Boundaries, Secret Treasures | United States of America |
| 36 Zhejiang Semir Garment Co Ltd | Semir, Balabala, Minette, MarColor, and GSON | China |

SDG scope

When countries adopted the 2030 Agenda for Sustainable Development, including its 17 SDGs and their corresponding 169 targets, gender equality and women's empowerment was identified as a standalone goal – SDG 5. However, SDG 5 is inextricably linked to the advancement of all of the SDGs⁽³⁸⁾. As such, the primary entry point for the scope of GEWEB is SDG 5, though the benchmark also captures the relevant gender dimensions of other SDGs. This not only includes instances where companies have significant gender impacts that may threaten progress towards these goals, but also where there is potential for corporate action to accelerate progress towards gender equality and women's empowerment. To define this scope, each of the SDG's 169 targets was assessed against two key criteria:

1. Can companies make a meaningful contribution to achieving this target through managing their gender impacts?
2. Does this target have a clear link to industry-specific (e.g., apparel) gender impacts?

In total, 10 SDGs and 34 targets were identified as in scope for GEWEB, as listed below in Figure 5. Detailed descriptions of each SDG and target in scope is provided in Annex 4.

Figure 5. SDGs and targets in GEWEB's scope

| 1 POVERTY | 3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 6 CLEAN WATER AND SANITATION | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 11 SUSTAINABLE CITIES AND COMMUNITIES | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS | 17 PARTNERSHIPS FOR THE GOALS |
|-----------|------------------------------|---------------------|-------------------|------------------------------|-----------------------------------|-------------------------|---------------------------------------|---|-------------------------------|
| 1.1 | 3.1 | 4.3 | 5.1 | 6.2 | 8.3 | 10.1 | 11.2 | 16.1 | 17.18 |
| 1.2 | 3.3 | 4.4 | 5.2 | | 8.5 | 10.2 | | 16.7 | |
| 1.3 | 3.7 | | 5.3 | | 8.7 | 10.3 | | 16.B | |
| 1.4 | 3.8 | | 5.4 | | 8.8 | 10.4 | | | |
| | 3.9 | | 5.5 | | | | | | |
| | | | 5.6 | | | | | | |
| | | | 5.A | | | | | | |
| | | | 5.B | | | | | | |
| | | | 5.C | | | | | | |

Structure and Approach of GEWEB

Measurement areas

GEWEB will measure company performance across seven measurement areas that are inspired by the SDGs and defined by extensive research and stakeholder engagement. These measurement areas are relevant to a company's entire value chain and reflect where stakeholders expect corporate action and where there is potential for companies to have the most impact. Each measurement area consists of one or more themes and a subset of indicators linked to each theme. The GEWEB measurement areas and themes are presented below in Figure 6.

Figure 6. The GEWEB measurement areas and themes

| GOVERNANCE & STRATEGY | <ul style="list-style-type: none"> Strategic priority Accountability Risk assessment process Grievance mechanism(s) | | <ul style="list-style-type: none"> Data Stakeholder engagement Supply chain commitment |
|-------------------------|--|--|---|
| | Workplace | Supply chain | |
| REPRESENTATION | <ul style="list-style-type: none"> Leadership Occupational segregation Turnover | <ul style="list-style-type: none"> Leadership Non-discrimination of pregnant/married women Worker committees / unions Supplier diversity | |
| COMPENSATION & BENEFITS | <ul style="list-style-type: none"> Gender pay gap Maternity, Paternity (& Parental) leave Childcare support Flexible work | <ul style="list-style-type: none"> Formal contracts Living wage Family-friendly benefits | |
| HEALTH & WELL-BEING | <ul style="list-style-type: none"> Health information & services | <ul style="list-style-type: none"> Health information & services Work environment | |
| VIOLENCE & HARASSMENT | <ul style="list-style-type: none"> Violence & harassment prevention Violence & harassment process Violence & harassment remediation | <ul style="list-style-type: none"> Violence & harassment prevention Violence & harassment remediation | |
| MARKETPLACE | <ul style="list-style-type: none"> Marketing content | | |
| COMMUNITY | <ul style="list-style-type: none"> Community support | | |

The *Governance & Strategy* measurement area considers themes that have an impact on a company's entire value chain. Workplace and supply chain-specific themes are taken into account under *Representation*, *Compensation & Benefits*, *Health & Well-Being* and *Violence & Harassment*, while the remaining elements of the value chain are recognised under the *Marketplace* and *Community* measurement areas.

The first iteration of GEWEB focuses on the apparel industry, which has influenced the draft content of GEWEB. However, the measurement areas, themes and associated indicators incorporated in the content of GEWEB can generally be applied to other industries. It is anticipated that some of the content will change in future iterations of GEWEB focused on other industries. This is because there are variations in gender impacts for different industries in part due to the diversity in their value chains and business models. Consequently, the content will be driven by the construct of the industries' value chain, with most variations expected in the themes and indicators under the supply chain and marketplace measurement areas. Workplace- and community-focused measurement area themes and indicators have been designed to be consistent.

Indicators

The basis for the GEWEB draft indicators was drawn from eight sources:

1. SDG targets;
2. Stakeholders' expectations;
3. Best available science;
4. Principles and normative standards;
5. Corporate reporting frameworks;
6. Sector-, product- and issue-specific initiatives;
7. Current industry best practices; and
8. Existing benchmarks.

A thorough assessment was completed to determine the best and most relevant scientific research. Relevant principles and normative standards, corporate reporting frameworks, and sector-, product- and issue-specific initiatives were then identified to ensure that the GEWEB indicators build upon the most widely accepted existing instruments. Inspiration was drawn from existing benchmarks and the GEWEB draft methodology has sought to align with existing indicators where possible. Key sources are provided at the indicator level in the section "What GEWEB measures", and the complete list of sources used to inform the GEWEB draft methodology are set out in Annex 3.

In order to accurately assess companies' progress towards gender equality and women's empowerment, GEWEB indicators have been formulated to go beyond measuring corporate policies and processes to also examine corporate performance and outcomes. GEWEB, therefore, takes into account the extent to which companies put their commitments, policies and strategies into practice. However, WBA openly recognises the challenges that arise in taking a performance-focused approach and invites feedback specifically regarding the extent to which the right balance between commitment and performance has been achieved in the GEWEB draft methodology.

Weighted approach

GEWEB will use a weighted approach to measure and compare companies' performance. Weightings will be allocated to the benchmark's seven measurement areas, rather than by indicator, and then split evenly between the indicators under each measurement area. A company's overall score will equal the sum of the scores received for each measurement area.

This weighted approach ensures that the GEWEB measurement framework is fair, balanced and reflects stakeholders' priorities. It also takes into account stakeholders' feedback in recognising that not all of the indicators are of equal importance, just as not all gender issues they underscore are of equal significance in a corporate context. The weighting distribution across the measurement areas was discussed with key stakeholders and is based on the following considerations:

- Of the seven measurement areas, *Governance & Strategy* has the greatest number of indicators which span the company's policies, commitments and processes across its entire value chain. If weighting were to be allocated equally by indicator, then this measurement area would receive the greatest weighting. However, companies need to move beyond focusing on policies, commitments and processes towards improving their performance and outcomes within specific elements of the

value chain. The GEWEB weighting should, therefore, not be allocated by indicator, but rather by measurement area.

- The most critical elements of the value chain that should receive the greatest weighting are the workplace and supply chain.
- The marketplace and community elements of the value chain should receive the lowest weighting.
- The issue-specific measurement areas – *Representation, Compensation & Benefits, Health & Well-being* and *Violence & Harassment* – should receive an equal weighting, since none of these issues should be treated as more significant than the other.

Considering the points above, the GEWEB weightings have been allocated as follows (see Figure 7):

- *Governance & Strategy* has been allocated a weighting of 20% due to its importance in addressing how gender equality and women's empowerment are integrated into a company's governance structure and overall strategy.
- The issue-specific measurement areas, namely *Representation, Compensation & Benefits, Health & Well-being* and *Violence & Harassment*, have been allocated a weighting of 17.5% each. Of the 17.5% allocated to each measurement area, half of the weight (8.75%) is allocated to workplace-specific indicators within the measurement area and the other half to supply chain-specific indicators. Accordingly, with the four issue-specific measurement areas multiplied by 8.75%, a total weighting of 35% has been allocated to the workplace-specific indicators and 35% to the supply chain-specific indicators.
- The *Marketplace* and *Community* measurement areas share the remainder of the total percentage, holding 5% each.

Figure 7. Weightings assigned to the GEWEB measurement areas

| GOVERNANCE & STRATEGY | 20% | |
|-------------------------|-----------|--------------|
| | Workplace | Supply chain |
| REPRESENTATION | 17,5% | |
| COMPENSATION & BENEFITS | 17,5% | |
| HEALTH & WELL-BEING | 17,5% | |
| VIOLENCE & HARASSMENT | 17,5% | |
| MARKETPLACE | 5% | |
| COMMUNITY | 5% | |

Additionally, the GEWEB project team will perform an 'assessment of controversies' on the companies within scope to identify any controversies related to one or more of the seven measurement areas. Examples of the types of controversies screened for will include fines, settlements, penalties and lawsuits.

These controversies will not affect the GEWEB score of a company. Rather, a company will be assigned a coloured flag in addition to its overall score which depicts the seriousness of the controversies.

Given the variation in opinions concerning the relative importance of different indicators and issues, WBA acknowledges the difficulty in achieving consensus on what weightings to assign to each GEWEB measurement area and indicator and has opted for an approach that is easier to explain and understand. Feedback is especially welcome regarding GEWEB's weighted approach. Weightings can also be adjusted in future iterations of the benchmark as needed.

Approach to scoring and ranking

Each GEWEB indicator will be scored against a set of predefined criteria. These criteria are based on the SDGs, stakeholders' expectations, guidance from the ERC, and extensive research on existing initiatives and current practices. GEWEB will use a standardised process to collect and analyse company information and score the indicators.

Data collection, analysis and scoring

The GEWEB data collection, analysis and scoring process will consist of the following steps:

1. **Development of a questionnaire and an online platform**

Company data will be collected through a questionnaire, containing one or more questions for each indicator. These questions will gather information to assess and score companies based on the indicators. General questions about the company's structure and other characteristics will also be included. The questionnaire will be built into an online platform that can only be accessed by those companies in scope and the GEWEB project team. Companies will also be able to review a blank version of the questionnaire to have the opportunity to prepare their responses in advance.

2. **Public domain research**

Company information will be collected from a range of public sources to pre-populate the questionnaire. Information will be sourced from the company's websites and other disclosure sources. Third party reports may be used to cross-check company information.

3. **Company reporting**

The pre-populated questionnaire will be shared with each company individually via the online platform. Companies will be requested to review the collected data and provide additional information to complete the questionnaire within a fixed time period. For certain indicators, companies will be able to provide unpublished information – including confidential information under a non-disclosure agreement, to ensure a more accurate assessment of their performance. The GEWEB project team will be available to support companies as needed during this time, guiding them through the process and answering any queries that may arise. Companies that choose not to complete the questionnaire within the allotted timeframe will be scored based solely on publicly available information and will not be able to influence or appeal their final scores.

4. **Data analysis and verification**

The GEWEB project team will review and analyse the submitted questionnaires and contact companies to clarify or verify information.

5. **Finalisation of scoring guidelines**

Every indicator will be assessed against a set of scoring guidelines. These guidelines will be calibrated to the disclosed data and the information provided by the company, after which they will

be finalised. This step allows for a more accurate reflection of companies' leading and lagging practices. The finalised scoring guidelines will be published together with the GEWEB report.

6. Company scoring

The final set of scoring guidelines for each indicator will be used to score company performance. Each set of scoring guidelines will have a fixed scale, such as 0 to 4, where companies can receive a minimum and maximum number of points for each indicator. Company scores will be cross-checked by multiple analysts on the GEWEB project team to ensure that the scoring process is fair and consistent. Spot checks will also be performed to ensure quality control and consistency across the scoring approaches.

7. Company scorecards

The company scores and general profile information will be used to develop individual company scorecards, which will be made publicly available. The scorecards will outline how companies perform on the benchmark, provide key insights and highlight best practices. Prior to publication, the company scorecards will be shared with participating companies to inform them of their performance and ranking.

8. Publication

Along with the individual company scorecards which will include company scores by measurement area and indicator, the GEWEB report will include companies' overall ranking, key (industry-wide) findings and the finalised scoring guidelines.

Types of evidence

Companies included in GEWEB can provide different sources of information as evidence to support their data submission, such as company policies, statements, annual reports, sustainability reports, codes of conduct and guidelines. External sources of information, such as external assessments, audit reports, press articles and reports written for other purposes, can also be used as evidence if these sources contain credible information that is relevant and applicable to the GEWEB indicators.

Evidence to support the commitment-focused indicators can be sourced from company policies where the commitments are set and where the company explains its approach to implementing these commitments. GEWEB will look for commitments that are supported with a clear approach and defined boundaries, including specific information regarding how the commitment will be implemented (e.g. goals, objectives, targets, timelines).

The performance-focused indicators should be backed by evidence that demonstrates actual practices, programmes and activities that the company has already implemented, how it manages the impact of its operations and whether practices apply to the full scope of company operations. Examples of information that could be considered as appropriate evidence for scoring will be included in the questionnaire.

For several indicators, the questionnaire will also request additional information about the scope of a company's operations to determine whether the company's practices, programmes and activities apply to all of its operations and across its supply chains or only to a limited part.

GEWEB seeks to promote increased transparency for global stakeholders. For this reason, companies will be assessed based on sources that are published or provided in the English language. However, the GEWEB project team will seek to translate select documents that may offer significant evidence to support any GEWEB indicators, if companies indicate their relevance during the assessment process.

What GEWEB measures

In the details that follow for each measurement area, each GEWEB draft indicator is listed, together with relevant details and context, as follows:

Indicator topic: A short-hand reference for the indicator that uses a numbering schema. For example, “R.W.1 Gender-diverse leadership” means “R” = Representation, “W” = Workplace-focused (or for some indicators, “W” is substituted with “SC” = Supply chain), “1” = chronological number in relevant section, “Gender-diverse leadership” = the specific topic addressed.

- **Indicator:** Company data point being measured.
- **Examples:** Examples of what WBA is looking for that illustrate company efforts in achieving the indicator.
- **Rationale:** Reasoning behind why the indicator is important and relevant to a company’s performance on gender equality and women’s empowerment, in line with international normative standards.
- **SDG targets:** Specific SDG targets that are linked to this indicator.
- **Sources:** Key sources aligned with the GEWEB draft indicator, including existing indicators and/or those that are most directly aligned to the current GEWEB draft indicators. These sources include:
 - UN Guiding Principles on Business and Human Rights (UNGPs) ⁽³⁹⁾
 - WEPs Gender Gap Analysis Tool (WEPGGAT) ⁽¹⁹⁾
 - UNDP’s Gender Equality Seal (GES) ⁽²⁰⁾
 - WGEA’s Gender Equality Scorecard (WGEA GEI) ⁽²²⁾
 - Global Reporting Initiative standards (GRI) ⁽²³⁾
 - Sustainability Accounting Standards Board (SASB) ⁽⁴⁰⁾
 - Corporate Human Rights Benchmark (CHRB) ⁽⁴¹⁾
 - Equileap’s Gender Equality Global Report & Ranking (Equileap) ⁽²⁴⁾
 - Bloomberg Gender Equality Index (Bloomberg GEI) ⁽²⁵⁾

In addition to these key sources, the GEWEB draft indicators draw on a wider, more extensive set of sources (see Annex 3). These include international declarations and conventions setting out normative expectations of corporate behaviour. The international frameworks directly linked to a specific draft indicator are referenced if explicit language has been drawn from them to clarify expectations of corporate policies, practices and performance. These include:

- Universal Declaration of Human Rights ⁽⁵⁾
- International Covenant on Civil and Political Rights ⁽⁸⁾
- International Covenant on Economic, Social and Cultural Rights ⁽⁹⁾
- Convention on the Elimination of all Forms of Discrimination Against Women ⁽⁶⁾
- Beijing Declaration and Platform for Action ⁽⁷⁾
- Convention on the Rights of the Child ⁽⁴²⁾
- Gender dimensions of the UN Guiding Principles on Business and Human Rights ⁽⁴³⁾
- Relevant ILO conventions including: Equal Remuneration Convention (No. 100); Discrimination (Employment and Occupation) Convention (No. 111); Workers with Family Responsibilities Convention (No. 156); Maternity Protection Convention (No. 183); Violence and Harassment Convention (No. 190)
- Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy ⁽⁴⁴⁾

Governance & Strategy (GS)

The *Governance & Strategy* measurement area looks at a company's overall commitment to gender equality and women's empowerment across its entire value chain. It considers how gender equality and women's empowerment is integrated into a company's governance structure, business strategy, processes and management systems, as well as how a company engages with internal and external stakeholders to manage and improve its gender impact. It also considers a company's explicit commitment to gender equality and women's empowerment within its supply chain.

This measurement area includes the following key themes: strategic priority, accountability, risk assessment process, grievance mechanism(s), data, stakeholder engagement, and supply chain commitment.

GS.1 Strategic priority

- **Indicator:** Gender equality and women's empowerment is a strategic business priority for the Company.
- **Examples:** public commitment(s) to gender equality and women's empowerment, a gender strategy, time-bound targets
- **Rationale:** A company that strategically prioritises and tracks its progress towards gender equality and women's empowerment across its entire value chain recognises both its wider responsibility and the business case for respecting gender equality and upholding women's rights.
- **SDG targets:** 5.1, 5.C, 10.2, 10.3
- **Sources:** UNGP 15, 16, 24; WEPGGAT 1, 2; GRI 102-14, 102-15; Equileap 18

GS.2 Senior leadership accountability

- **Indicator:** Company has established senior leadership accountability for driving gender equality and women's empowerment.
- **Examples:** Board oversight, responsibility for gender at different levels of leadership, formal accountability mechanisms related to gender (e.g., KPIs)
- **Rationale:** A company that establishes senior leadership accountability for driving gender equality and women's empowerment is more likely to track and achieve its company-wide gender objectives.
- **SDG targets:** 5.1, 5.5, 5.C, 10.2, 10.3
- **Sources:** WGEA GEI 1.8, 1.9; GRI 102-20, 102-26, 102-28, 102-35, 103, 405

GS.3 Risk assessment process

- **Indicator:** Company has a gender-responsive risk assessment process.
- **Examples:** gender-responsive approach to risk identification and assessment, prioritisation of risks, stakeholder engagement in risk assessment
- **Rationale:** A company is expected to undertake human rights due diligence as a core component of its responsibility to respect human rights, including but not limited to the rights of its workers ⁽⁴⁵⁾ ⁽⁴⁶⁾. A gender-responsive human rights risk assessment is a part of this due diligence process. This gender-responsive risk assessment process¹ will help identify and assess any actual or potential gender-specific adverse human rights impacts that a company may cause or contribute to, or that may be directly linked to its operations, products or services through its business relationships ⁽⁴³⁾ ⁽⁴⁷⁾, including the differentiated and disproportionate impact of its business activities on women and girls.
- **SDG targets:** 1.1, 1.2, 1.4, 5.1, 5.2, 5.C, 8.7, 8.8, 10.2, 10.3, 16.7, 17.18
- **Sources:** UNGP 17-18; WEPGGAT 14; GRI 103, 412; CHRB B.2.1

¹ In addition to risk assessment, integrating and acting upon findings, tracking responses and communicating how impacts are addressed are also key elements of the human rights due diligence process. While these elements are not addressed in separate indicators in the GEWEB methodology, they will be addressed in the scoring of the indicators in the *Representation, Compensation & Benefits, Health & Well-being and Violence & Harassment* measurement areas.

GS.4 Grievance mechanism(s)

- **Indicator:** Company has gender-responsive grievance mechanism(s).
- **Examples:** gender-diverse design, gender-diverse review body, access to external individuals and communities, communication of mechanism
- **Rationale:** A company is expected to have an operational level grievance mechanism in place for their workers ⁽³⁹⁾, external individuals and communities to provide them with a remedy when the company has contributed to an adverse human rights impact. By making these mechanisms gender-responsive ⁽⁴³⁾, a company recognises that women may face additional barriers to access these mechanisms and obtain an effective remedy ⁽⁴⁸⁾.
- **SDG targets:** 1.1, 1.2, 1.4, 5.1, 5.2, 5.C, 8.7, 8.8, 10.2, 10.3, 16.7, 17.18
- **Sources:** UNGP 22, 29, 31; GRI 103; CHRB C.1-C.2; Equileap 17

GS.5 Sex-disaggregated data

- **Indicator:** Company systematically collects, monitors and analyses sex-disaggregated data across its value chain.
- **Examples:** type of sex-disaggregated data collected, frequency and format of monitoring and analysis
- **Rationale:** A company that systematically collects, monitors and analyses sex-disaggregated data can identify, assess and track actual and potential impacts as well as resulting gender inequalities arising within its entire value chain. In turn, this data can be used by a company to determine the effectiveness of its response to actual and potential impacts including in its supply chain, report and communicate those impacts to external stakeholders, and inform senior leadership of its response to drive gender equality and women's empowerment.
- **SDG targets:** 5.C, 17.18
- **Sources:** UNGP 18, 20; GRI 405-2

GS.6 Worker engagement

- **Indicator:** Company seeks feedback from workers to inform its gender equality and women's empowerment strategy.
- **Examples:** how workers are engaged on gender (e.g. worker surveys), gender topics addressed, integration of worker feedback into gender equality and women's empowerment strategy
- **Rationale:** A company that collects worker feedback on its gender impacts shows its commitment to understanding and addressing its adverse gender-differentiated and disproportionate human rights impacts and the diversity of its workers' needs and interests, which may vary based on their gender and other intersectional characteristics. In turn, the company can use this feedback to inform its gender equality and women's empowerment strategy and evaluate its performance.
- **SDG targets:** 5.1, 5.5, 10.2, 10.3, 16.7, 17.18
- **Sources:** UNGP 18; WEPGGAT 1; WGEA GEI 5; GRI 102-40, 102-43, 102-44

GS.7 External stakeholder engagement

- **Indicator:** Company engages with external stakeholders to inform its gender equality and women's empowerment efforts.
- **Examples:** types of stakeholders engaged on gender and how, gender topics addressed, integration of stakeholder feedback into gender equality and women's empowerment efforts
- **Rationale:** A company that engages with gender diverse external stakeholders (including women's organisations and/or other gender experts ⁽⁴³⁾) on its gender impacts shows its commitment to understanding and addressing its adverse gender-differentiated and disproportionate human rights impacts that result from the business activities within its value chain. In turn, the company can use this feedback to inform its gender equality and women's empowerment strategy and evaluate performance.

- **SDG targets:** 5.1, 10.2, 10.3, 16.7, 17.18
- **Sources:** UNGP 18; WEPGGAT 1 & 17; GRI 101, 102-29, 102-40, 102-43, 102-44; SASB Apparel CG-AA-430b.3

GS.8 Commitment in the supply chain

- **Indicator:** Company is committed to gender equality and women's empowerment within its supply chain.
- **Examples:** commitment(s) to gender equality and women's empowerment in the supply chain, gender strategy includes supply chain, time-bound targets for the supply chain
- **Rationale:** A company that respects women's rights and promotes gender equality and women's empowerment will demonstrate this commitment through its business relationships with suppliers and track progress on its implementation. This is critical in the apparel industry where the majority of garment factory workers are women and can be subjected to discriminatory and harmful social norms and practices. At the same time, multinational apparel brands hold the balance of power to influence their suppliers through their business relationships.
- **SDG targets:** 5.1, 5.C, 8.5, 10.2, 10.3, 17.18
- **Sources:** UNGP 13; WEPGGAT 14; GRI 103, 204, 414; Equileap 15, 16

GS.9 Grievance mechanism(s) in the supply chain

- **Indicator:** Company requires its suppliers to have gender-responsive grievance mechanism(s).
- **Examples:** company commitment to, support for and/or monitoring of gender-responsive grievance mechanisms within its supply chain
- **Rationale:** A company that uses its leverage through its business relationships to ensure that its suppliers have gender-responsive grievance mechanisms is better able to ensure access to remedy for women workers who may face gender-based discrimination and human rights abuse in their suppliers' factories. A company that requires its suppliers to have such mechanisms demonstrates its responsibility to address adverse women's human rights impacts to which it causes, contributes to or is directly linked.
- **SDG targets:** 1.1, 1.2, 1.4, 5.1, 5.2, 5.C, 8.7, 8.8, 10.2, 10.3, 16.7, 17.18
- **Sources:** UNGP 22, 29, 31; GRI 103, 204, 414; SASB Apparel-CG-AA-430b.1; CHRB C.1-C.2

GS.10 Corrective action process in the supply chain

- **Indicator:** Company demonstrates a gender-responsive corrective action process.
- **Examples:** process for screening potential and existing suppliers for adverse gender differentiated and disproportionate human rights impacts, corrective action process where these impacts are identified
- **Rationale:** A company that has a gender-responsive corrective action process with consequences for adverse actions discourages adverse gender-differentiated and disproportionate human rights impacts among its suppliers.
- **SDG targets:** 5.1, 5.C, 10.2, 10.3, 17.18
- **Sources:** UNGP 24; WEPGGAT 14; GRI 403-2, 406-1, 414-2; SASB Apparel CG-AA-430b.2

Representation (R)

The *Representation* measurement area considers the fair representation of women across the workforce, as well as the systemic discrimination that women face. It considers gender diversity in leadership not just in the company's governance bodies but at all levels of leadership in the workplace and supply chain. It also considers gender diversity in areas of the company where women have traditionally been discriminated against, such as in traditionally male or female functions in the workplace as well as in various aspects of the supply chain where women workers or entrepreneurs may not be appropriately treated or represented.

This measurement area includes the following key themes: leadership, occupational segregation, turnover, discrimination against pregnant/married women, gender-diverse worker committees and/or unions, and supplier diversity.

R.W.1 Gender-diverse leadership

- **Indicator:** Company has gender-diverse leadership.
- **Examples:** percentage of women and men in the entire workforce, at the board level, senior executive level, senior management level, middle/other management level
- **Rationale:** A company with gender-diverse leadership demonstrates that it has operationalised its commitment to promote the participation of women in decision making at all levels in the organisation ⁽⁴⁹⁾. Gender-diverse leadership confers benefits in terms of company governance, financial returns, innovation ⁽⁵⁰⁾, and recruitment and retention of women ⁽⁵¹⁾. Conversely, few or no women in leadership can negatively impact the enabling environment for women workers in a company, limiting their empowerment ⁽⁵¹⁾ with negative implications for business performance and governance ⁽⁵²⁾.
- **SDG targets:** 5.1, 5.5, 10.2, 10.3, 16.7, 17.18
- **Sources:** WEPGGAT 5, 12, 13, 16; GES 1 & 3; WGEA GEI 1 & 2; GRI 102-24, 405-1; Equileap 1, 2, 3, 4; Bloomberg GEI 1

R.W.2 Leadership training and development opportunities

- **Indicator:** Company offers leadership training and development opportunities that build a pipeline of gender-diverse leaders.
- **Examples:** goals/targets for a pipeline of women leaders, leadership development opportunities for women
- **Rationale:** A company that invests in leadership training and development opportunities to support women's career development can grow its pipeline of women leaders positions to form its future gender-diverse leadership ⁽⁵²⁾ and can help the company meet mandatory quotas for the number of women on corporate boards, as well as voluntary commitments to boost women's participation ⁽⁴⁹⁾. It can also confer productivity benefits to wider society and the economy through contributing to closing the gender gap in labour force participation ⁽⁵³⁾.
- **SDG targets:** 4.3, 4.4, 5.1, 5.5, 10.2, 10.3, 16.7, 17.18
- **Sources:** WEPGGAT 4; GES 14; GRI 103, 404; Equileap 10; Bloomberg GEI 3

R.W.3 Occupational segregation

- **Indicator:** Company has a gender-diverse workforce across key functions.
- **Examples:** percentage of women and men in key functions (e.g., General management (including profit and loss responsibility); Strategy; Finance; Operations/Logistics; Product design/development; Purchasing/Sourcing; Merchandising; Sales; Retail; Marketing / Communications; Human Resources)
- **Rationale:** A company that addresses the issue of gender-based occupational segregation can become a preferred employer for women ⁽⁵¹⁾ and, therefore, achieve a gender diverse workforce along with associated benefits. This is in a context where evidence shows that social norms regarding appropriate jobs for women versus men and women's disproportionate unpaid responsibilities can result in a higher concentration of women's employment in specific functional roles, which tend to offer lower levels of pay and status than comparable roles predominately occupied by men ⁽⁵¹⁾.
- **SDG targets:** 5.1, 5.5, 10.2, 10.3, 16.7, 17.18
- **Sources:** GES 1 & 2; Bloomberg GEI 1; GRI 103, 405-1

R.W.4 Turnover

- **Indicator:** Company measures and addresses worker turnover by gender.
- **Examples:** sex-disaggregated worker turnover (total, by level, by function), a strategy to address key issues contributing to turnover
- **Rationale:** A company that tracks and analyses sex-disaggregated worker turnover data can gain insights to inform their gender equality and women's empowerment strategy and demonstrate a commitment to their women workers.
- **SDG targets:** 5.1, 10.2, 10.3, 17.18
- **Sources:** GRI 103, 401-1

R.SC.1 Gender-diverse leadership in the supply chain

- **Indicator:** Company requires its suppliers to have gender-diverse leadership.
- **Examples:** company commitment to, support for and/or monitoring of gender-diverse leadership within its supply chain
- **Rationale:** A company that requires its suppliers to aim to have a gender diverse leadership team and supports them to achieve this demonstrates their commitment to gender equality and women's empowerment in their value chain. This is in a context where gender-diverse leadership confers benefits in terms of company governance, financial returns, innovation (50) and recruitment and retention of women⁽⁵¹⁾. Women can serve as supervisors, managers and in other leadership roles in the supply chain as effectively as men, but currently they are not extended equal opportunities to lead, particularly in garment factories.
- **SDG targets:** 5.1, 5.5, 10.2, 10.3, 16.7, 17.18
- **Sources:** GRI 103, 405-1

R.SC.2 Non-discrimination of pregnant and/or married women in the supply chain

- **Indicator:** Company requires its suppliers to not discriminate against pregnant and/or married women workers.
- **Examples:** company commitment to, support for and/or monitoring of preventing the discrimination against pregnant and/or married women within its supply chain
- **Rationale:** Women workers in the apparel supply chain can face discriminatory workplace practices, including routine pregnancy testing before securing employment⁽⁵⁴⁾. A company that scrutinises and holds its suppliers accountable to discriminatory practices that violate women's sexual and reproductive health and rights can help discourage any further negative gender impacts in its supply chain.
- **SDG targets:** 5.1, 8.5, 10.2, 10.3, 16.7, 17.18
- **Sources:** GRI 103, 406; SASB Apparel- CG-AA-430b.1; also informed by ND.6 and ND.7 in Fair Labor Association's guidance⁽⁵⁵⁾.

R.SC.3 Gender-diverse worker committees and/or unions in the supply chain

- **Indicator:** Company requires its suppliers to have gender-diverse participation in decision making and governance bodies.
- **Examples:** company commitment to, support for and/or monitoring of gender-diverse participation in decision making and governance bodies within its supply chain
- **Rationale:** A company that scrutinises and encourages women's participation in its supplier's worker committees and/or unions demonstrates its commitment to gender equality and women's empowerment, particularly in a context where women are often under-represented in key governance bodies. For example, there tend to be low levels of women's participation in worker committees within the apparel supply chain that are intended to protect and advocate for workers' rights, despite the majority of workers being women.
- **SDG targets:** 5.1, 5.5, 10.2, 10.3, 16.7, 17.18

- **Sources:** GRI 103, 407; SASB Apparel- CG-AA-430b.1

R.SC.4 Supplier diversity

- **Indicator:** Company sources from women-owned and led businesses.
- **Examples:** inclusive procurement commitment(s)/policies and related goals, procedures and/or infrastructure to support these, total percentage of supplier spend on women-owned and led businesses
- **Rationale:** A company that adopts inclusive sourcing practices and supports women-owned and led enterprises can provide greater market access to and economic inclusion of women entrepreneurs who disproportionately lack this access due to social norms that limit their access to information and networking opportunities, in part due to their unpaid care responsibilities⁽⁵⁶⁾. This can confer benefits on the company, including a more diversified supplier base and increased market competition among suppliers.
- **SDG targets:** 1.1, 1.2, 1.4, 4.4, 5.1, 5.5, 8.3, 10.2, 10.3, 17.18
- **Sources:** WEPGGAT 13; GRI 103, 204; Equileap 16; Bloomberg GEI 5

Compensation & Benefits (CB)

The *Compensation & Benefits* measurement area considers the fair compensation of women and addresses the gender pay gap that persists globally. In a company's workplace, this manifests itself as a gender pay gap. In their supply chain, the focus is on whether women are extended formal contracts and a living wage, both of which are inextricably linked to the gender pay gap. Furthermore, the measurement area considers the key family-friendly benefits that companies and their suppliers should extend to their workers in order to support their unpaid care burden, which women tend to carry disproportionately.

This measurement area includes the following key themes: gender pay gap, maternity and paternity leave, childcare support, flexible work, formal contracts, and living wage.

CB.W.1 Gender pay gap

- **Indicator:** Company measures, publishes and addresses its gender pay gap.
- **Examples:** what gender pay gap data is measured and published (mean, median, by worker level / function, salary vs. full remuneration), plans to address gender pay gap
- **Rationale:** A company is expected to measure, publish and address its gender pay gap in order to reduce pay inequalities. This is in the context where the gender pay gap is a manifestation of gender inequalities within the workforce and driven by multiple factors, including occupational segregation, gender bias and skills in pay negotiations, and women's lower level of participation or break in workforce participation due to childbirth, among other factors. A company can report on its gender pay gap to drive improvements. Nonetheless, few companies measure and publish gender pay gap data,⁽²⁴⁾ unless it is mandated by law⁽⁵⁷⁾.
- **SDG targets:** 1.4, 5.1, 8.5, 10.2, 10.3, 10.4, 17.18
- **Sources:** WEPGGAT 5; GES 5; WGEA GEI 3; GRI 103, 405-2; Equileap 7; Bloomberg GEI 2

CB.W.2 Maternity and paternity leave

- **Indicator:** Company provides maternity and paternity leave to all its workers.
- **Examples:** duration and coverage of maternity and paternity leave offered, eligibility for maternity and paternity leave, tracking of maternity and paternity leave uptake, actions to promote maternity and paternity leave uptake
- **Rationale:** A company that provides maternity and paternity leave benefits (at minimum, in line with the ILO Conventions) respects women's and men's reproductive rights and right to family life, as well as women's maternal health needs to physically recover from childbirth. Unpaid maternity and paternity

leave contribute to the gender pay gap and lower levels of women's workforce participation and senior leadership representation. Companies that provide paid maternity and paternity leave to their staff can be rewarded with higher levels of staff recruitment and retention, as well as health benefits for staff and society as a whole.

- **SDG targets:** 1.3, 5.4, 10.4, 17.18
- **Sources:** WEPGGAT 6, 7, 8; GES 6 & 11; WGEA GEI 4; GRI 103, 401-3; Equileap 8; Bloomberg GEI 3

CB.W.3 Childcare support

- **Indicator:** Company provides childcare support to all its workers.
- **Examples:** childcare support offered, eligibility for childcare support, tracking of childcare support uptake, actions to promote childcare support uptake
- **Rationale:** A company that provides childcare support demonstrates their commitment to workers' needs and invites potential improvements to their business performance in terms of retention and turnover. Work-life balance can be particularly challenging for workers with families and with related childcare demands, and the unpaid childcare responsibilities disproportionately fall on mothers as a result of gender norms.
- **SDG targets:** 1.3, 5.4, 10.4, 17.18
- **Sources:** WEPGGAT 8; GES 7; WGEA GEI 4; GRI 103, 401-2; Equileap 8; Bloomberg GEI 3

CB.W.4 Flexible work

- **Indicator:** Company provides flexible working to all its workers.
- **Examples:** flexible work benefits offered, eligibility for flexible work, tracking of flexible work uptake, actions to promote flexible work uptake
- **Rationale:** A company that provides flexible work options demonstrates their commitment to the needs of their workers and invites potential improvements to their business performance (e.g., worker retention and turnover). Work-life balance can be particularly challenging for workers with families and other demands, and the unpaid childcare responsibilities disproportionately fall on mothers as a result of gender norms.
- **SDG targets:** 1.3, 5.4, 10.4, 17.18
- **Key sources:** WEPGGAT 9; GES 7; WGEA GEI 4; Equileap 9; Bloomberg GEI 3

CB.SC.1 Formal contracts in the supply chain

- **Indicator:** Company requires its suppliers to offer formal contracts to their workers.
- **Examples:** company commitment to, support for and/or monitoring of formal contracts within its supply chain
- **Rationale:** A company that requires its suppliers to respect labour rights and meet international standards by offering women workers formal contracts demonstrates its commitment to gender equality and women's empowerment. This is in a context where in the apparel supply chain, it is common for women workers, particularly those who work from home, to be employed informally or through low-quality, indirect or 'flexible' contracts, if any contract at all ⁽⁵⁸⁾. These workers are, therefore, at greater risk for low wages and no benefits or social protection. Furthermore, it opens up companies to the risk of employing, directly or indirectly, victims of forced labour and human trafficking.
- **SDG targets:** 1.1, 1.2, 1.4, 5.1, 5.4, 8.5, 10.1, 10.2, 10.3, 10.4, 17.18
- **Sources:** GRI 102-8

CB.SC.2 Living wage in the supply chain

- **Indicator:** Company requires its suppliers to pay their workers a living wage.
- **Examples:** company commitment to, support for and/or monitoring of the payment of living wages within its supply chain

- **Rationale:** A company that ensures its suppliers offer a living wage to workers will contribute to closing the gender pay gap in its supply chain. This is in a context where in the apparel supply chain, wages paid to workers are often insufficient to provide a decent living⁽⁹⁾ for them and their family based on a regular work week (i.e., not including overtime hours). To contribute to the alleviation of poverty, a company should require its suppliers to pay their workers a living wage that is sufficient to cover the basic needs (food, water, clothing, transport, education, health care and other essential needs) of the worker and his or her dependents as well as provide them with some discretionary income⁽⁵⁹⁾.
- **SDG targets:** 1.1, 1.2, 5.1, 8.5, 10.1, 10.2, 10.3, 10.4, 17.18
- **Sources:** CHRB D.2.1.b

CB.SC.3 Family-friendly benefits provision in the supply chain

- **Indicator:** Company requires its suppliers to provide maternity and paternity leave, childcare support and flexible working.
- **Examples:** company commitment to, support for and/or monitoring of maternity and paternity leave, childcare support and flexible working within its supply chain
- **Rationale:** A company that provides family-friendly benefits recognises the shared household and family caring responsibilities individual workers may have for dependents, including children and elderly relatives, which is often disproportionately the responsibility of women. Its provision can drive positive impacts for workers (e.g., improved work-life balance), companies (e.g., increased worker retention), and society as a whole (e.g., greater gender balance of unpaid care burden). Requiring its suppliers to provide these benefits to their workers further demonstrates a company's commitment to gender equality and women's empowerment.
- **SDG targets:** 1.1, 1.2, 1.3, 5.4, 10.1, 10.4, 17.18
- **Sources:** WEPS GAT 6, 7, 8, 9; GRI 103, 401-2

Health & Well-being (H)

The *Health & Well-being* measurement area considers the unique health and well-being needs of women workers, particularly those related to sexual and reproductive health, which are central to achieving gender equality and women's empowerment. It explores the extent to which a company supports its women workers with critical health information and services, both in the workplace and in its supply chain. It also considers the health and safety of the work environment extended to women workers particularly in its supply chain. This measurement area has been named 'Health & Well-being', rather than 'Health & Safety', because 'well-being' is an increasingly common, more forward-looking term used in public health that captures outcomes-based analysis.

This measurement area includes the following key themes: health information and services, and work environment.

H.W.1 Health information and services for workers

- **Indicator:** Company ensures the provision and coverage of gender-responsive health information and services for its workers.
- **Examples:** breadth of gender-responsive health information/services provided (e.g., contraception, abortion, mental health), cost coverage by company, eligibility for full-/part-time workers and family members
- **Rationale:** A company that invests in women's health and well-being, including the typically more controversial areas of family planning and reproductive and maternal health, stands to not only improve the lives and workforce participation of women workers but also generate business returns in terms of its productivity, recruitment, retention and reputation. Evidence shows that gender equality

and women's empowerment can improve health ⁽⁶⁰⁾ and, conversely, that women's health must be a central focus of gender equality and women's empowerment ⁽⁶¹⁾.

- **SDG targets:** 1.3, 3.7, 3.8, 5.6, 17.18
- **Sources:** WEPGGAT 11, 12; GRI 103, 401-2, 403-6; Bloomberg GEI 3

H.SC.1 Health information and services in the supply chain

- **Indicator:** Company requires its suppliers to ensure access to gender-responsive health information and services for their workers.
- **Examples:** company commitment to, support for and/or monitoring of access to gender-responsive health and information services (e.g., menstrual health, contraception, reproductive cancers, sexually transmitted diseases, gender-based violence screen) within its supply chain
- **Rationale:** A company that invests in women's health and well-being in its supply chains, especially those that move beyond compliance, stands to not only improve the lives and workforce participation of the women workers but also generate business returns in terms of productivity, recruitment, retention and reputation. This is especially true in the apparel industry where so many women workers in garment factories still lack critical health information and services. Evidence shows that gender equality and women's empowerment can improve health ⁽⁶⁰⁾ and, conversely, that women's health must be a central focus of gender equality and women's empowerment ⁽⁶¹⁾.
- **SDG targets:** 1.3, 3.1, 3.3, 3.7, 3.8, 5.6, 17.18
- **Sources:** WEPGGAT 14; GRI 103, 403-6

H.SC.2 Safe and healthy work environment in the supply chain

- **Indicator:** Company requires its suppliers to provide their workers with a gender-responsive, safe and healthy work environment.
- **Examples:** company commitment to, support for and/or monitoring of access to gender-responsive, safe and healthy work environments (e.g., changing rooms separated by gender, safe drinking water, prevention of exposure of pregnant/nursing women to hazardous chemicals) within its supply chain
- **Rationale:** A company that requires its suppliers to accommodate the differential health and safety needs of women and men can reduce the occupational health risks in its supply chain, as well as support workers to realise their reproductive health rights. This is in a context where many workers in garment factories are exposed to strenuous work and hazardous chemicals and dyes which have implications for their reproductive health.
- **SDG targets:** 3.7, 3.9, 5.6, 6.2, 8.8, 11.2, 17.18
- **Sources:** WEPGGAT 14; GRI 403; SASB Apparel:CG-AA-430b.1; Equileap 13

Violence & Harassment (VH)

The *Violence & Harassment* measurement area addresses gender-based violence and harassment at work, a globally pervasive issue that disproportionately affects women. Grounded in the new ILO convention on violence and harassment in the world of work ⁽¹⁴⁾, which was published in June 2019, it considers the extent to which companies prevent, manage and effectively remediate claims of violence and harassment both in the workplace and in their supply chains.

This measurement area includes the following key themes: violence and harassment prevention, violence and harassment processes, and effective remediation of violence and harassment grievances.

VH.W.1 Violence and harassment prevention

- **Indicator:** Company actively prevents violence and harassment at work.
- **Examples:** commitment to zero tolerance of violence and harassment, training, activities addressing underlying gender norms and/or work culture

- **Rationale:** A company that promotes an environment of zero tolerance to violence and harassment, acknowledges its broad effects on workers' lives, and explores its underlying causes and risk factors demonstrates its commitment to a world of work that is free from violence and harassment. The ILO convention on violence and harassment in the world of work ⁽¹⁴⁾ stresses the need for companies to take an active role in preventing and addressing violence and harassment in all of its forms which not only violates women's and men's rights, but also negatively impacts businesses in terms of productivity.
- **SDG targets:** 5.2, 16.1, 17.18
- **Sources:** WEPGGAT 10, 11; GES 8; WGEA GEI 6; GRI 103, 403, 406; Equileap 12; Bloomberg GEI 4

VH.W.2 Violence and harassment grievance mechanism

- **Indicator:** Company has a clear, well-communicated mechanism for addressing violence and harassment grievances.
- **Examples:** survivor-centred approach, safe, anonymous and confidential process, protection / support to survivors
- **Rationale:** A company that provides and clearly communicates its grievance mechanism and support to survivors and takes a survivor-centred approach demonstrates its commitment to a world of work that is free from gender-based violence and harassment. The ILO convention on violence and harassment in the world of work ⁽¹⁴⁾ stresses the need for companies to offer workers access to gender-responsive, safe and effective grievance and remediation mechanisms and the appropriate support surrounding them.
- **SDG targets:** 5.2, 16.1, 17.18
- **Sources:** UNGP 22, 29, 31; WEPGGAT 10; GES 8+; GRI 103, 403, 406-1; Bloomberg GEI 4

VH.W.3 Violence and harassment effective remediation

- **Indicator:** Company effectively remediates claims of violence and harassment at work.
- **Examples:** number of violence and harassment grievances reported and resolved, average remediation time, survivor satisfaction
- **Rationale:** A company that effectively remediates claims of violence and harassment at work and takes a survivor-centred approach demonstrates its commitment to a world of work that is free from gender-based violence and harassment. The ILO convention on violence and harassment in the world of work ⁽¹⁴⁾ stresses the need for companies to offer workers access to gender-responsive, safe and effective grievance and remediation mechanisms and the appropriate support surrounding them.
- **SDG targets:** 5.2, 16.1, 17.18
- **Sources:** UNGP 22; WEPGGAT 10; GES 8; GRI 103, 403, 406-1; Bloomberg GEI 4

VH.SC.1 Violence and harassment prevention in the supply chain

- **Indicator:** Company requires its suppliers to actively prevent violence and harassment at work.
- **Examples:** company commitment to, support for and/or monitoring of violence and harassment prevention within its supply chain
- **Rationale:** A company that requires its suppliers to enforce zero tolerance of, as well as actively prevent, violence and harassment at work demonstrates its commitment to a world of work that is free from violence and harassment. The ILO convention on violence and harassment in the world of work ⁽¹⁴⁾ stresses the need for companies to take an active role in preventing and addressing violence and harassment in all of its forms. Doing so can positively impact a business in terms of productivity and staff retention.
- **SDG targets:** 5.2, 16.1, 17.18
- **Sources:** GRI 103, 403, 406, 414; SASB Apparel:CG-AA-430b.3

VH.SC.2 Violence and harassment effective remediation in the supply chain

- **Indicator:** Company requires its suppliers to effectively remediate claims of violence and harassment at work.
- **Examples:** company commitment to, support for and/or monitoring of effective remediation of violence and harassment grievances within its supply chain
- **Rationale:** A company that requires its suppliers to effectively remediate claims of violence and harassment at work and take a survivor-centred approach demonstrates its commitment to a world of work that is free from violence and harassment. The ILO convention on violence and harassment in the world of work ⁽¹⁴⁾ stresses the need for companies to offer workers access to gender-responsive, safe and effective grievance and remediation mechanisms and the appropriate support surrounding them.
- **SDG targets:** 5.2, 16.1, 17.18
- **Sources:** UNGP 22; GRI 103, 414; SASB Apparel:CG-AA-430b.3

Marketplace (M)

The *Marketplace* measurement area focuses on the marketplace element of a company's value chain. It considers the extent to which companies ensure their marketing practices are non-discriminatory and do not reinforce gendered stereotypes that can contribute to gender inequality more broadly.

This measurement area includes one key theme: marketing content.

M.1 Marketing content

- **Indicator:** Company ensures it engages in non-discriminatory marketing practices that support gender equality and women's empowerment.
- **Examples:** commitment(s) to non-discriminatory marketing practices, process of assessing marketing campaigns/materials
- **Rationale:** A company that proactively manages its marketing content to ensure it is non-discriminatory demonstrates its commitment to the responsible and dignified portrayal of women. This is in recognition that harmful gender stereotypes in marketing and advertising can contribute to gender inequality and reinforce harmful gender stereotypes.
- **SDG targets:** 5.1, 17.18
- **Sources:** WEPGGAT 15; GES; GRI 103, 417; Bloomberg GEI 5

Community (C)

This measurement area explores the community element of a company's value chain, which includes communities near a company's headquarters, offices or retail locations, its supply chain and its broader global footprint. It explores the extent to which a company considers, engages with and actively supports the communities within and/or beyond its global footprint in their drive towards gender equality and women's empowerment. This may include community programming, philanthropy, local partnerships and/or advocacy, among others.

The *Community* measurement area includes one key theme: community support.

C.1 Community support

- **Indicator:** Company supports initiatives that drive gender equality and women's empowerment in the community.
- **Examples:** types of initiatives (including programmes, philanthropy, advocacy, partnerships, volunteering, and in-kind donations), gender issues addressed, monitoring of number of direct beneficiaries by gender

- **Rationale:** A company can have a significant impact on gender equality and women's empowerment through the support it extends communities within and/or beyond its global footprint. This may include through philanthropy, partnerships and/or community programmes that explicitly benefit women and girls, or it may include proactive engagement on advocacy issues related to the legal constraints that still limit women and girls globally due to gender discriminatory laws. A company that engages in these activities demonstrates its commitment to driving gender equality and women's empowerment.
- **SDG targets:** All of the SDG targets noted above + 5.3
- **Sources:** WEPGGAT 18; GRI 103, 413-1; Bloomberg GEI 5

Assessment of Controversies

GEWEB will screen companies that fall within its scope for controversies that are related to one or more of the measurement areas. Examples of the types of controversies screened for will include fines, settlements, penalties and lawsuits. As stated above, controversies identified will not affect the score of a company. Rather, a company will be assigned a coloured flag in addition to its score that depicts the seriousness of the controversies that it has been associated with.

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ANNEXES

Annex 1: Guiding principles WBA

WBA developed a set of Guiding Principles to guide its work and reflect its values and mission. These Principles have been formed in collaboration with global stakeholders throughout the consultation phase, refined based on input and feedback from the roundtable consultations, online surveys and expert meetings.

The Principles are divided into three categories: operational principles explain how the Alliance functions, benchmark development principles address how benchmarks are designed, and content principles cover what the benchmarks assess.

Currently, the Guiding Principles reflect the outcomes and findings from the global consultation phase. However, the world is changing rapidly, and additional insights and perspectives are likely to emerge over time. These Principles may evolve – in consultation with stakeholders – to reflect new findings and realities.

| Operational principles | |
|-------------------------------------|--|
| Inclusive | The WBA actively engages with and involves all stakeholders in building the Alliance and the benchmarks. |
| Impartial | The WBA and its benchmarks are equally responsive to all stakeholders. |
| Independent | The WBA and its benchmarks are independent from the industries and companies they assess. |
| Focused on impact | The WBA and its benchmarks promote dialogue and measure impact on the SDGs to create positive change. |
| Collaborative | The WBA collaborates with stakeholders and Allies to enhance alignment of corporate performance with internationally agreed sustainability objectives. |
| Free and publicly available | The WBA is a public good, and its benchmarks and methodologies are free and publicly available to all. |
| Benchmark development principles | |
| Relevant | WBA benchmarks focus on sustainable development issues most relevant to industries' core businesses and on the industries and companies that can make the most significant, actionable and unique contributions to these issues. |
| Clear in method and intent | WBA benchmarks are transparent about their methodology, development processes and results. |
| Complementary | WBA benchmarks build upon the work done by others, adding further value with a focus on SDG impact. |
| Responsive and iterative | WBA benchmarks are updated regularly to reflect evolving stakeholder expectations, policies, developments, and company performance. |
| Content principles | |
| Balanced | WBA benchmarks assess both positive and negative impacts that companies might have on the SDGs. |
| Reflective of societal expectations | WBA benchmarks reflect the extent to which companies' performance on relevant SDGs aligns with stakeholders' expectations. |
| Forward-looking | The WBA and its benchmarks engage and assess companies on their current performance on the SDGs and on exposure to sustainability risks and future opportunities. |

Annex 2: Contributors to GEWEB

Expert Review Committee

The Expert Review Committee (ERC) is a key component in the stakeholder engagement process. The ERC is made up of individuals from a variety of stakeholder groups, all active in some capacity in relation to gender equality and women's empowerment. The expertise of the ERC members covers all relevant areas within the scope of GEWEB. The ERC members provide the GEWEB team with strategic guidance, recommendations and advice on the scope, structure, content and methodology of GEWEB. The diverse composition of the ERC ensures that different viewpoints and perspectives are taken into consideration when developing and refining the GEWEB methodology. The ERC members have provided their general support for the GEWEB methodology.

The following experts are members of the ERC:

- Bonnie Chiu, Managing Director, The Social Investment Consultancy
- Brian Hellman, Senior Research Officer, Promundo
- Carmen Niethammer, Former Program Manager – Women in Work, International Finance Corporation
- Diana Gutierrez, Manager – Global Programme on Business for Gender Equality, UN Development Programme
- Dr Elli Siapkidou, Director of Research, Equileap
- Lauren Gula, Senior Manager – Social Sustainability & Gender Equality, UN Global Compact
- Magali Barraja, Former Associate Director – Women's Empowerment, BSR
- Robyn Russell, Director of Programs and Innovation – Universal Access Project, UN Foundation
- Subhalakshmi Nandi, Deputy Regional Director – Asia, International Center for Research on Women

Roundtable attendees

Roundtables are another key component in the stakeholder engagement process. GEWEB roundtables brought together participants from various stakeholder groups, including companies, non-governmental organisations, multilateral and bilateral organisations, and financial and research institutions, to assist in the development of the benchmark's methodology.

The following organisations participated in at least one of the three GEWEB roundtables held in Mumbai, Vancouver and Bangalore:

- adidas AG
- Aditya Birla Fashion and Retail Ltd
- Akshara
- Banyan Global
- BSR
- Business & Human Rights Resource Centre
- Catalyst at Large
- Columbia Sportswear
- Corporate Human Rights Benchmark
- Criterion Institute
- C&A Foundation
- Equileap

- Ernst & Young
- Family Planning Association of India
- Gap, Inc.
- Good Business Lab
- Hennes & Marutiz (H&M)
- Idobro Impact Solutions
- Inditex
- Infosys
- International Labour Organization
- International Planned Parenthood Federation
- ISEAL Alliance
- LabourNet
- Lindex
- Marks & Spencer PLC
- Meridian Group International
- Oxfam India
- Patamar Capital
- Primark
- PVH Corp
- ShareAction
- Snehalaya UK
- Society for Canadian Women in Science and Technology
- Swasti Health Catalyst
- Tara Health Foundation
- Tata Institute for Social Sciences
- Twinings
- UN Global Compact
- UN Global Compact Canada
- UN Women India
- Vancity Investment Management
- VF Corp.
- Walmart, Inc.
- Women on Wings
- WeConnect International

Annex 3: Sources for GEWEB indicator development

Principles & normative standards

- Banjul Charter: Protocol to the African Charter on Human and Peoples' Rights on the rights of women in Africa (2016)
- Beijing Declaration and Platform for Action 1995
- International Conference on Population and Development, Cairo 1994
- International Covenant on Civil and Political Rights (ICCPR)
- International Covenant on Economic, Social and Cultural Rights (ICESCR)
- International Labour Organization (ILO)
 - Relevant conventions
 - C029: Forced Labour
 - C087: Freedom of Association and Protection of the Right to Organize
 - C100: Equal Remuneration
 - C111: Discrimination (Employment and Occupation)
 - C156: Workers with Family Responsibilities
 - C183: Maternity Protection
 - C190: Violence and Harassment
 - Declaration on Fundamental Principles and Rights at Work (1998)
- Maputo Protocol
- Organisation for Economic Co-operation and Development (OECD)
 - OECD Guidelines for Multinational Enterprises (2008)
 - OECD Due Diligence Guidance for Responsible Business Conduct (2018)
- Social Accountability International: SA8000:2014
- Social Accountability International: SA8000:2015
- The Office of the United Nations High Commissioner for Human Rights (OHCHR): Convention on the Rights of the Child (2016)
- Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy
- United Nations
 - Guiding Principles on Business and Human Rights (UNGPs) (2011)
 - Gender dimensions of the UNGPs (2019)
 - Millennium Development Goals 3 & 5 (2000)
 - Sustainable Development Goals (2015)
- United Nations General Assembly (UNGA): Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
- United Nations General Assembly (UNGA): The Committee on the Elimination of Discrimination Against Women (CEDAW)
- United Nations Global Compact: The Ten Principles of the UN Global Compact (2018)
- Universal Declaration of Human Rights

Corporate reporting frameworks

- Global Reporting Initiative
 - GRI Standards (2016)
 - GRI-IFC: Embedding Gender in Sustainability Reporting Standards: A Practitioner's Guide (2009)
 - GRI and UN Global Compact: Business Reporting on the SDGs (2017)
- International Integrated Reporting Council (IIRC): International I/R Framework

- ISEAL Alliance: Gender Working Group for Sustainability Standards (2018)
- ISO 26000: 2010 Guidance on Social Responsibility (2010)
- Principles for Responsible Investment (UNPRI) Reporting Framework (2017)
- Shift Project: United Nations Guiding Principles Reporting Framework (2018)
- Sustainability and Accounting Standards Board (SASB) (2018)
- UNCTAD: Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals (2019)

Sector-product- and issue-specific initiatives

- Initiatives focused on country-level gender data
 - Bill & Melinda Gates Foundation, No Ceilings: The Full Participation Report (2016)
 - Data2X
 - Demographic Health Survey
 - EIGE Gender Equality Index
 - Equal Measures 2030, SDG Gender Index and Gender Advocates Data Hub
 - McKinsey Global Institute, Power of Parity: How Advancing Women's Equality Can Add \$12 Trillion To Global Growth (2015)
 - OECD Social Institutions and Gender Index
 - UNDP Gender Development Index
 - UNDP Gender Empowerment Measure
 - UNESCO Gender Parity Index
 - WEF Global Gender Gap Index
 - WEF The Industry Gender Gap
 - Women's Empowerment in Agriculture Index (WEAI)
- Gender guidance for companies
 - Babson College, Driving Corporate Involvement in Community Health and Well-being (2016)
 - Business Social Responsibility (BSR), Women's Safety in The Workplace (2017)
 - Harvard T.H. Chan School of Public Health, Sustainability and Health Initiative for Net Positive Enterprise (SHINE): Shining a Light on Worker Well-being (2018)
 - ICRW, The Business Case for Women's Economic Empowerment (2016)
 - International Labour Organization (ILO) and European Union (EU), Occupational Safety and Health in Global Value Chains Starterkit (2018)
 - The Lancet Commissions, Accelerate progress—sexual and reproductive health and rights for all: report of the Guttmacher–Lancet Commission (2018)
 - UN Foundation, Private sector action for women's health & empowerment (2019)
 - UN Women and UN Global Compact, Women's Empowerment Principles (2010)
 - World Health Organization (WHO), Indicator and Monitoring Framework for the Global Strategy for Women's, Children's and Adolescents' Health 2016-2030 (2016)
- Gender assessment for companies
 - Business for Social Responsibility (BSR) and C&A Foundation, Making Women Workers Count: A Framework for Conducting Gender-Responsive Due Diligence in Supply Chains (2019)
 - Business Social Responsibility (BSR) and Dutch Ministry of Foreign Affairs, Gender Equality in Social Auditing Guidance (2018)
 - Center for High Impact Philanthropy, University of Pennsylvania and Tara Health Foundation, The XX Factor: A Comprehensive Framework for Improving the Lives of Women & Girls (2017)

- Comissão para Igualdade no Trabalho e no Emprego (CITE), Self-Assessment Guide on Gender Equality in Companies (2012)
- EDGE certification (2019)
- ICRW/ACUMEN, Women & Social Enterprises Diagnostic Tool (2017)
- Levi Strauss Foundation, Improving Business Performance through Gender Equality Strategies for the Apparel Supply Chain (2017)
- Mennonite Economic Development Associate (MEDA), The Gem Framework Gender Equality Mainstreaming for Business Growth and Impact (2018)
- Oxfam, A How-to Guide to Measuring Women's Empowerment: Sharing experience from Oxfam's impact evaluations (2017)
- Share Action, Workforce Disclosure Initiative (2018)
- United Nations Development Programme (UNDP), Gender Equality Seal (2017)
- United Nations Women's Empowerment Principles (2017)
- WEPs Gender Gap Analysis Tool (2017)
- Wharton Social Impact Initiative, Four for Women: A Framework for Evaluating Companies' Impact on the Women They Employ (2018)
- Workplace Gender Equality Agency: Reference Guide 2019 (2019)
- Company benchmarks/indices that address gender
 - The Bloomberg Gender-Equality Index, Gender Reporting Framework (2018)
 - Corporate Human Rights Benchmark (CHRB), Corporate Human Rights Benchmark (CHRB) (2019)
 - Equileap, Gender Equality Global Report and Ranking (2019)
 - Fashion Revolution, Fashion Transparency Index 2019 (2019)
 - Humanity United, the Business & Human Rights Resource Centre, Sustainalytics, and Verité, Know the Chain (2018)
 - Oxfam, Behind the Brands Scorecard (2014)
 - Social & Labour Convergence Project (2019)
 - The Diversity Collegium, Global Diversity & Inclusion Benchmarks: Standards for Organizations Around the World (GDIB) (2017)
- Gender lens investing resources
 - Calvert Impact Capital
 - Addressing SDG 5: How to incorporate gender into your investment strategy (2017)
 - Key Questions for Underwriting Gender Equity (2018)
 - Criterion Institute, The State of the Field of Gender Lens Investing (2015)
 - Global Impact Investing Network (GIIN)
 - IRIS+ core gender indicators (2019)
 - Navigating Impact Project Gender Lens Theme (2019)
 - International Center for Research on Women (ICRW), Gender Smart Investing Resource Hub - Gender Scoring Tool (2018)
 - Pacific Rise & Criterion Institute, Gender-based violence Investment Due Diligence Tool (2019)
 - University of Pennsylvania, Wharton Social Impact Initiative
 - Project Sage (2017)
 - Project Sage 2.0 (2018)

Annex 4: SDG Scope



SDG 5 Gender Equality – Achieve gender equality and empower all women and girls

Targets:

- 5.1** End all forms of discrimination against all women and girls everywhere
- 5.2** Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.3** Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 5.4** Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- 5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life
- 5.6** Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences
- 5.A** Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
- 5.B** Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
- 5.C** Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels



SDG 1 No Poverty – End poverty in all its forms everywhere

Targets:

- 1.1** By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day
- 1.2** By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
- 1.3** Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
- 1.4** By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance



SDG 3 Good Health and Well-Being – Ensure healthy lives and promote well-being for all at all ages

Targets:

3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes

3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination



SDG 4 Quality Education – Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Targets:

4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

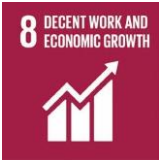
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship



SDG 6 Clean Water and Sanitation – Ensure availability and sustainable management of water and sanitation for all

Target:

6.2 Achieve access to adequate and equitable sanitation and hygiene for all



SDG 8 Decent Work and Economic Growth – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Targets:

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment



SDG 10 Reduced Inequalities – Reduce inequality within and among countries

Targets:

10.1 Reduce income inequalities

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

10.3 Ensure equal opportunity and reduce inequalities of outcome, including through eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions in this regard

10.4 Adopt fiscal and social policies that promotes equality



SDG 11 Sustainable Cities and Communities – Make cities and human settlements inclusive, safe, resilient and sustainable

Targets:

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons



SDG 16 Peace, Justice and Strong Institutions – Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Targets:

16.1 Significantly reduce all forms of violence and related death rates everywhere

16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels

16.B Promote and enforce non-discriminatory laws and policies for sustainable development



SDG 17 Partnerships for the Goals – Strengthen the means of implementation and revitalize the global partnership for sustainable development

Targets:

17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

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