



# Gender Benchmark

Methodology report

March 2020



**World  
Benchmarking  
Alliance**

<b>Why a Gender Benchmark?</b>	<b>3</b>
<b>The Gender Benchmark at the World Benchmarking Alliance</b>	<b>4</b>
<b>Development process for the Gender Benchmark</b>	<b>6</b>
<b>Scope of the Gender Benchmark</b>	<b>7</b>
<b>Methodology of the Gender Benchmark</b>	<b>10</b>
Governance and strategy	14
Representation	16
Compensation and benefits	18
Health and well-being	20
Violence and harassment	21
Marketplace; Community; Assessment of controversies	22
<b>Next steps</b>	<b>23</b>
<b>Annexes</b>	<b>25</b>
1 WBA Guiding Principles	26
2 Development of the Gender Benchmark methodology	27
3 WBA approach to keystone companies	30
4 Company selection criteria for the Gender Benchmark	31
5 SDG scope and rationale	33
6 Contributors	43
7 Sources	45
8 Indicator details	49
9 Abbreviated questionnaire for the Gender Benchmark	62
10 Mapping of the Gender Benchmark to key sources	65
11 Glossary	67
<b>References</b>	<b>72</b>



## Why a Gender Benchmark?

Gender-based discrimination remains a persistent issue globally. Women are underrepresented in leadership positions – in politics and at work. They participate less in the labour force and spend more time on unpaid care and domestic work. They are paid less than their male colleagues. They face sexual harassment and gender-based violence (one in three women have experienced it at some point in their lives). They receive limited support for their health needs as women and mothers. According to the latest World Economic Forum report, it will take 99.5 years to close the global gender gap<sup>1</sup>. Yet, the business case is clear: advancing gender equality could increase global growth by \$12 trillion by 2025<sup>2</sup>.

Companies are uniquely positioned to drive 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.

Some companies already acknowledge their contribution towards and the business imperative linked to pursuing gender equality and women's empowerment. While certain companies focus only on aligning themselves with existing international principles and normative standards<sup>3, 4, 5, 6, 7, 8, 9, 10, 11, 12</sup>, others look beyond compliance to drive real 'gender-transformative'<sup>13</sup> and 'sustainable'<sup>14</sup> 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 vary between helping companies manage their gender impacts and communicate their commitments (e.g., the UN Women and UN Global Compact's Women's Empowerment Principles (WEPs))<sup>15</sup>, supporting self-assessment (e.g., the WEPs Gender Gap Analysis Tool<sup>16</sup>, UNDP's Gender Equality Seal<sup>17</sup>), certifying performance (e.g., EDGE Certification<sup>18</sup>), and standardising gender-focused disclosures (e.g., the Australian government's gender equality scorecard<sup>19</sup>) or disclosures that integrate gender elements within their broader scope (e.g., the GRI Standards for sustainability reporting<sup>20</sup>). There are also third-party tools that measure and compare companies' gender-related practices (e.g., Equileap's Gender Equality Global Report & Ranking<sup>21</sup>, Bloomberg's Gender Equality Index<sup>22</sup>) inspired by the growing number of gender-smart investors focused on different asset classes <sup>23, 24, 25</sup>.

Despite the growing number of resources available, stakeholders are still looking for more. Some want more and better gender data – focusing on the supply chain, on women's health (including sexual and reproductive health) and on company practices and performance rather than on high-level commitments. Others want greater transparency overall. All stakeholders, including companies, would benefit from greater alignment on how to best measure gender equality and women's empowerment in the corporate context, and on how best to achieve it.

# The Gender Benchmark at the World Benchmarking Alliance



The World Benchmarking Alliance (WBA) aims to address these stakeholder needs with its Gender Benchmark, an in-depth evaluation of companies on gender equality and women's empowerment that will be free and available to all. This benchmark will begin by assessing companies in the apparel industry and is part of WBA's wider effort to measure and rank the 2,000 most influential companies in the world across seven systems transformations (see 'About WBA' below) needed to achieve the United Nations' Sustainable Development Goals (SDGs). The Gender Benchmark is anchored in the SDGs, particularly SDG 5 (Gender Equality), and aligns with international principles and normative standards (e.g., UNGPs, ILO conventions) as well as key gender initiatives (e.g., WEPs). It includes indicators that look beyond commitments and into performance across companies' entire value chains. As such, the Gender Benchmark can hold companies to account for how they are driving gender equality and women's empowerment across their workplaces, supply chains, marketplaces and communities.

This report presents the methodology of the Gender Benchmark. The first public ranking of companies, as well as the results from the first application of this methodology, will be published in September 2020 and will present how the apparel industry's most influential companies address gender equality and women's empowerment. Ultimately, the Gender Benchmark will enable all stakeholders, from consumers and investors to employees and business leaders beyond the apparel sector, to make informed decisions and encourage stronger corporate impact on gender equality and women's empowerment.

## About WBA

The World Benchmarking Alliance (WBA) aims to incentivise and accelerate the private sector's efforts towards achieving the Sustainable Development Goals (SDGs) developed by the United Nations in 2015. WBA has set out to achieve this goal by developing a series of free, publicly available benchmarks that will assess and compare companies' performance and business impact in alignment with the SDGs.

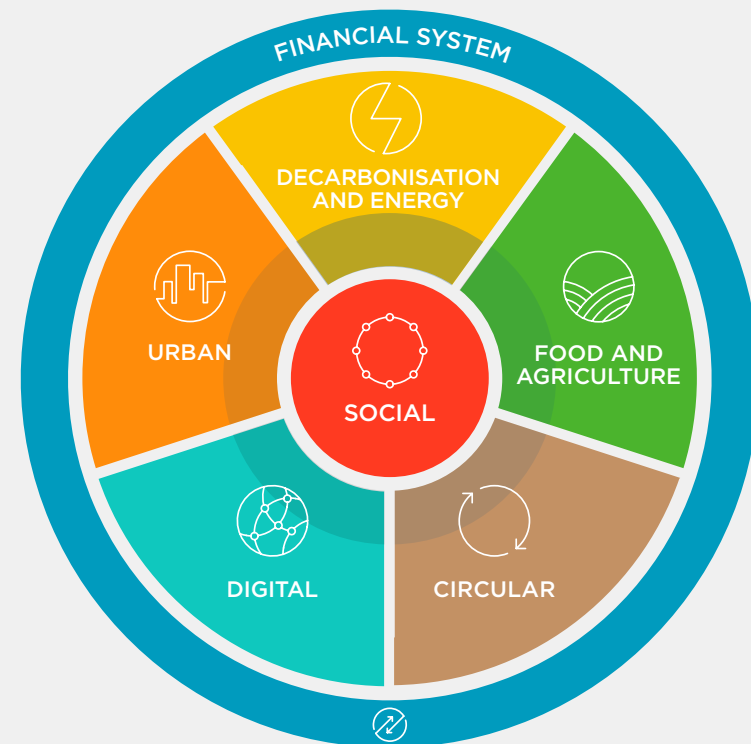
WBA is an independent organisation that is backed by an Alliance of over 120 organisations. In 2019, WBA assessed 225 companies through three benchmarks: the [Seafood Stewardship Index](#), the 3rd iteration of the [Corporate Human Rights Benchmark](#), and the [Climate and Energy Benchmark for the automotive industry](#). During 2020, WBA plans to assess hundreds more companies through the launch of additional benchmarks on [Climate](#), [Food](#) and [Digital](#), alongside the [Gender Benchmark](#).

By 2023, WBA will have assessed the progress of 2,000 companies (the "SDG 2000") that have been identified as most influential and impactful on the SDGs. The companies are publicly listed, privately held and state-owned. Each company is aligned with one or more of the [seven systems transformations](#) that WBA is using for its benchmarks: agriculture and food, circular, decarbonisation and energy, digital, financial, urban and social. Each of the 2,000 companies will be evaluated on the transformation(s) most relevant to them.

However, WBA has also made a commitment that all 2,000 companies will be assessed on the social transformation. This transformation will

include a subset of indicators specifically on gender. In addition to achieving scale, WBA is also developing spotlight benchmarks. Spotlight benchmarks focus on particularly important issues or industries. The Gender Benchmark is one of these spotlight benchmarks that focuses on gender equality and women's empowerment, starting with the apparel sector. As with all of WBA's benchmarks, all of the methodologies and rankings will be made free and available to all.

FIGURE 1: SEVEN SYSTEMS TRANSFORMATIONS





# Development process for the Gender Benchmark

WBA develops its benchmarks through a thorough research and multi-stakeholder engagement process (for full details, see [Annex 2](#)). The process of developing the Gender Benchmark has thus far included:

- Extensive desk-based research on hundreds of existing gender initiatives and discussions with over 300 gender experts (September 2018 to March 2020)
- Two multi-stakeholder roundtables in [Mumbai](#) (March 2019) and [Vancouver](#) (June 2019)
- One company-focused roundtable in [Bangalore](#) (December 2019)
- Development of the [Gender Benchmark draft methodology](#) (December 2019) followed by public consultation for feedback (through January 2020).

The Gender Benchmark has consciously sought to build on and align with the key existing standards, frameworks and metrics relevant to gender equality and women's empowerment (see [Annex 10](#) for more details). These included:

- UN Guiding Principles on Business and Human Rights (UNGPs)<sup>26</sup>
- WEPs Gender Gap Analysis Tool (WEPs GAT)<sup>16</sup>
- UNDP's Gender Equality Seal (UNDP GES)<sup>17</sup>
- WGEA's Gender Equality Scorecard (WGEA GES)<sup>19</sup>
- Global Reporting Initiative standards (GRI)<sup>20</sup>
- Sustainability Accounting Standards Board (SASB)<sup>27</sup>
- Equileap's Gender Equality Global Report & Ranking (Equileap)<sup>21</sup>
- Bloomberg Gender Equality Index (Bloomberg GEI)<sup>22</sup>
- Corporate Human Rights Benchmark (CHRB)<sup>28</sup>.

In addition, the Gender Benchmark drew on a more extensive set of sources including principles and normative standards, corporate reporting frameworks and sector-, product- and issue-specific initiatives (see [Annex 7](#) for a full list of sources).



# Scope of the Gender Benchmark

## Industry and company scope

A benchmark on gender equality and women's empowerment is relevant for all industries. However, the Gender Benchmark will begin by measuring and ranking companies from the apparel industry, due to the high number of women workers – particularly in companies' supply chains – and consumers it reaches.

WBA has identified 750 keystone companies as part of a circular system – one of seven system transformations needed to achieve the SDGs. The apparel sector is part of this system – and the focus of this first spotlight benchmark examining gender. For the first year, 36 apparel companies have been selected for assessment based on their size and influence within the industry (See [Annex 4](#) for full details). This is based on WBA's principles for keystone companies (See [Annex 3](#)). The full list of companies is presented in Table 1.



## Women in the apparel industry

The apparel industry employs about 60-75 million people globally<sup>29</sup> and is among the largest employers of women workers<sup>30</sup>, with women representing an estimated 68% of the workforce overall<sup>31</sup>. In specific country contexts (e.g., in Bangladesh), this number can be even higher (80%)<sup>32</sup>. Apparel companies are characterised by their substantial outsourcing to multiple levels of suppliers located in developing countries where women often face legal gender discrimination, fewer workplace protections and, where legal protections exist, weaker levels of enforcement. Women can also

experience more challenging and discriminatory working conditions compared to men, including fewer formal contracts, lower wages, longer and more unpredictable working hours, increased health and safety issues, 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. However, for most of these women – typically younger women and girls in their late teens and early twenties – working in the apparel sector is often their only access to a formal job and a way out of poverty for themselves and their families.

# Scope of the Gender Benchmark

**TABLE 1: APPAREL COMPANIES TO BE ASSESSED IN THE GENDER BENCHMARK'S FIRST ITERATION**

No.	Company	HQ location	Key Brands	No.	Company	HQ location	Key Brands
1	Abercrombie & Fitch	USA	Abercrombie, Hollister, Gilly Hicks	20	Kering	France	Gucci, Saint Laurent, Bottega Veneta, Alexander McQueen, Brioni
2	adidas	Germany	adidas, Reebok, TaylorMade, Ashworth	21	L Brands	USA	Victoria's Secret, Pink, La Senza
3	Aditya Birla Fashion and Retail India		Agile, Rang Manch, Akritii, Trishaa, Honey	22	Levi Strauss & Co	USA	Levi's, Dockers, Denizen, Signature
4	Amazon.com	USA	Amazon Essentials, Lark & Ro	23	Lojas Renner	Brazil	Renner, Youcom, Realize
5	American Eagle Outfitters	USA	American Eagle, Aerie	24	LVMH	France	Louis Vuitton, Loewe, Celine, Christian Dior, Kenzo, Marc Jacobs
6	ANTA Sports Products	China	ANTA, ANTA KIDS, FILA, Kingkow, Kolon sport	25	Marks and Spencer Group	United Kingdom	Per Una, Indigo, Autograph, Marks & Spencer, Blue Harbour
7	Ascena Retail Group	USA	Ann Taylor, LOFT, Lou & Grey, Dressbarn, Lane Bryant	26	Nike	USA	Nike, Converse, Hurley International, Umbro
8	Associated British Foods	United Kingdom	Primark	27	PVH	USA	Calvin Klein, Tommy Hilfiger, Van Heusen, ARROW, Speedo, Warner's
9	Carter's	USA	Carter's, OshKoshB'gosh, Simple Joys, Genuine Kids	28	Ralph Lauren	USA	Ralph Lauren, Polo, Chaps, Club Monaco
10	China Heilan Group	China	HLA, Sancanal, EICHITOO and HLA JEANS	29	Souyute Group	China	CELUCASN
11	Costco Wholesale	USA	Kirkland Signature	30	Tailored Brands	USA	Joseph Abboud, Moore, Dimensions, Twin Hill
12	Decathlon	France	BTWIN, DOMYOS, newfeel, Wed'ze	31	Target	USA	A new day, Cat & Jack, Wild Fable, Original Use, Prologue, Art Class
13	Fast Retailing	Japan	UNIQLO, GU, Princesse tam. tam, J Brand	32	Under Armour	USA	Under Armour
14	Foschini Group	South Africa	Exact, Charles & Keith, Donna, Foschini, Colette, Whistles	33	Urban Outfitters	USA	Urban Outfitters, Anthropologie, Free People
15	Fung Group	Hong Kong	Li & Fung, Global Brands	34	VF Corporation	USA	North Face, Vans, Timberland, Dickies, JanSport, Icebreaker, Napapijri
16	Gap	USA	GAP, Banana Republic, Old Navy, Athleta, Hill City	35	Walmart	USA	George, Terra & Sky, Time and Tru, Athletic Works, Secret Treasures
17	HanesBrands	USA	Hanes, Champion, Playtex, Bali, L'eggs, Wonderbra	36	Zhejiang Semir Garment	China	Semir, Balabala, Minette, MarColor, GSON
18	Hennes & Mauritz	Sweden	H&M, COS, Monki, Weekday, & Other Stories, Cheap Monday				
19	Inditex	Spain	Zara, Massimo Dutti, Bershka, Stradivarius, Pull and Bear, Uterque				



# Scope of the Gender Benchmark

## SDG scope

Gender equality is a standalone sustainable development goal (SDG 5). However, gender equality is inextricably linked to the advancement of all 17 SDGs<sup>33</sup>. Thus, the primary entry point for the scope of the Gender Benchmark is SDG 5, but it captures the relevant gender dimensions of other SDGs.

In total, 13 SDGs and 37 targets were identified as in scope of the Gender Benchmark, as shown in Figure 2. Details of each SDG and target in scope are provided in [Annex 5](#).

**FIGURE 2: SDGS AND SDG TARGETS IN SCOPE OF THE GENDER BENCHMARK**

The following SDGs and SDG targets are presented from most to least directly linked to the Gender Benchmark.





## Measurement areas and indicators

The Gender Benchmark includes 34 indicators, which are distributed across seven measurement areas and are connected to a company's full value chain (see Figure 3). They represent the most salient gender issues in the apparel industry and are informed by the contributors listed in [Annex 6](#) and by the sources listed in [Annex 7](#).

## Weighted approach

Weightings are allocated to the benchmark's seven measurement areas, rather than by indicator, and indicators are weighted evenly within each measurement area. A company's overall score will equal the sum of the scores received for each measurement area. WBA

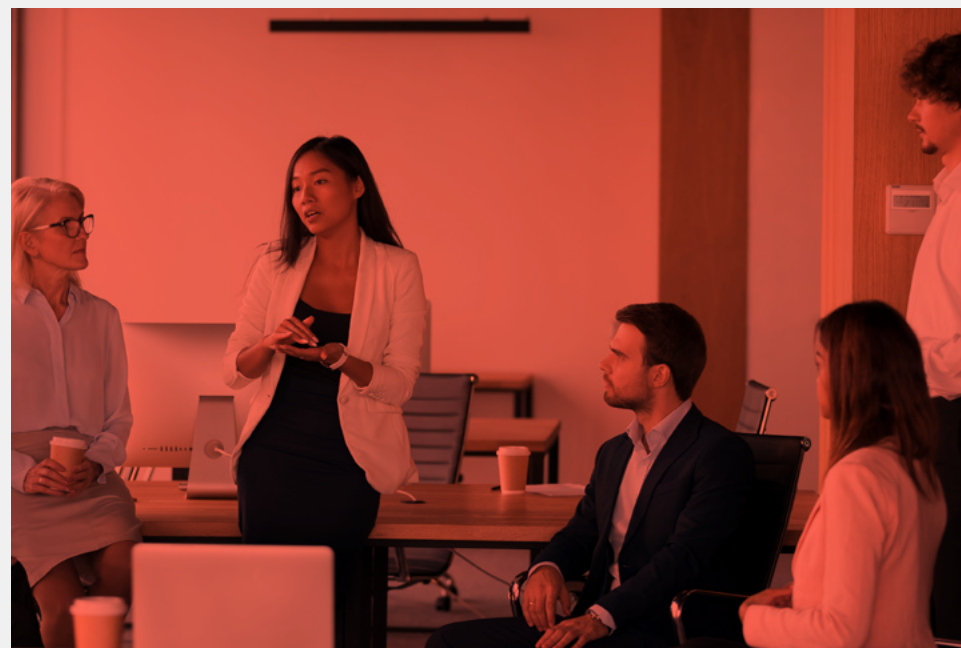
acknowledges that a decision on any measurement area or indicator weighting can be viewed as arbitrary, given the variation in opinions concerning the relative importance of different indicators. This is why every effort was made to consult extensively with key stakeholders and experts (see [Annex 6](#)), in order to achieve as much consensus as possible. When deciding the measurement area and indicator weightings, WBA attempted to balance the relative importance of issues with the need to be able to measure and compare companies' performance across different countries and industries over time. Whenever possible, WBA also opted for an approach that is easier to explain and communicate. The weightings were also reviewed, discussed and approved by the Gender Benchmark's Expert Review Committee (ERC) (see [Annex 6](#)).

## Key concepts in the Gender Benchmark

Rooted in the SDGs, specifically SDG 5 (Gender Equality), the Gender Benchmark 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<sup>34</sup>. Broadly speaking, a measurement on these intersectional elements is out of scope of the Gender Benchmark's first iteration. The Gender Benchmark recognises that the term gender can be viewed as a spectrum (e.g., including transgender, gender non-conforming, unspecified and other groups) rather than following the binary definition of male/female (sex assigned at birth). However, the first iteration of the Gender Benchmark aligns with the UN definition of gender and focuses on collecting data that is disaggregated by sex. It also selectively invites data that is further disaggregated by gender identity, where available.

The concept of empowerment of women and girls has many definitions and dimensions. 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<sup>35</sup>. At this stage, the Gender Benchmark incorporates

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 not only to generate economic resources by providing salaries but also by accelerating enablers to their empowerment<sup>36</sup>. In doing so, the Gender Benchmark 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<sup>37</sup> and the Bill & Melinda Gates Foundation<sup>36</sup>.





**FIGURE 3. GENDER BENCHMARK METHODOLOGY**

WEIGHTING	MEASUREMENT AREAS	WORKPLACE	SUPPLY CHAIN
20%	<b>GOVERNANCE AND STRATEGY</b>	<ul style="list-style-type: none"> <li>5 Grievance mechanism</li> <li>6 Employee engagement</li> <li>7 External stakeholder engagement</li> </ul>	<ul style="list-style-type: none"> <li>8 Commitment in the supply chain</li> <li>9 Grievance mechanism</li> <li>10 Corrective action process</li> </ul>
		<ul style="list-style-type: none"> <li>1 Strategic action</li> <li>2 Senior leadership accountability</li> <li>3 Gender-responsive human rights due diligence process</li> <li>4 Sex-disaggregated data</li> </ul>	
17.5%	<b>REPRESENTATION</b>	<ul style="list-style-type: none"> <li>11 Gender equality in leadership</li> <li>12 Professional development and promotion</li> <li>13 Occupational segregation</li> <li>14 Turnover and absenteeism</li> </ul>	<ul style="list-style-type: none"> <li>15 Gender equality in leadership</li> <li>16 Non-discrimination against pregnant and/or married women workers</li> <li>17 Enabling environment for freedom of association and collective bargaining</li> <li>18 Gender-responsive procurement</li> </ul>
17.5%	<b>COMPENSATION AND BENEFITS</b>	<ul style="list-style-type: none"> <li>19 Gender pay gap</li> <li>20 Primary/secondary carer leave</li> <li>21 Childcare and other family support</li> <li>22 Flexible work</li> </ul>	<ul style="list-style-type: none"> <li>23 Formal contracts</li> <li>24 Living wage</li> <li>25 Family-friendly benefits provision</li> </ul>
17.5%	<b>HEALTH AND WELL-BEING</b>	<ul style="list-style-type: none"> <li>26 Health information and services</li> </ul>	<ul style="list-style-type: none"> <li>27 Safe and healthy work environment</li> <li>28 Health information and services</li> </ul>
17.5%	<b>VIOLENCE AND HARASSMENT</b>	<ul style="list-style-type: none"> <li>29 Violence and harassment prevention</li> <li>30 Violence and harassment remediation</li> </ul>	<ul style="list-style-type: none"> <li>31 Violence and harassment prevention</li> <li>32 Violence and harassment remediation</li> </ul>
5%	<b>MARKETPLACE</b>	<ul style="list-style-type: none"> <li>33 Marketing content</li> </ul>	
5%	<b>COMMUNITY</b>	<ul style="list-style-type: none"> <li>34 Community support</li> </ul>	

# Methodology of the Gender Benchmark

## Indicator details

The full list of indicators are presented below, per measurement area. Full details of each indicator, why it was included in the benchmark, the key sources it aligns with and its linkages to the SDGs are included

in [Annex 8](#). An abbreviated form of the questionnaire linked to these indicators is included in [Annex 9](#). A mapping of these indicators to key existing gender sources is included in [Annex 10](#).



## GOVERNANCE AND STRATEGY

(Including workplace, supply chain, marketplace and community)

### 1 Strategic action

**The company has integrated gender equality and women's empowerment into its business strategy.**

A company committed to gender equality makes a public commitment to gender equality (e.g., is a signatory to the UN WEPs) and undertakes a self- or third-party gender assessment. It has a stand-alone gender strategy or has incorporated gender equality and women's empowerment into its business strategy, which includes specific targets that are monitored regularly.

### 2 Senior leadership accountability

**The company has established senior leadership accountability for driving gender equality and women's empowerment.**

A company committed to gender equality appoints specific individuals with direct and overall responsibility for gender equality and women's empowerment across the company and has them report on progress against targets to the highest levels of leadership.

### 3 Gender-responsive human rights due diligence process

**The company has a gender-responsive risk identification and assessment process as part of its human rights due diligence process.**

A company committed to gender equality incorporates gender-related human rights impacts that specifically affect women and girls (e.g., sexual harassment, gender-based violence, gender discrimination) into its human rights due diligence process.

### 4 Sex-disaggregated data

**The company systematically collects, monitors and analyses sex-disaggregated data across its value chain.**

A company committed to gender equality systematically collects, monitors and analyses sex-disaggregated data in order to assess and track impacts and inequalities arising across its entire value chain. It uses this data to inform the effectiveness of its actions as well as its gender strategy.



## GOVERNANCE AND STRATEGY

### WORKPLACE

#### 5 Grievance mechanism

**The company has a gender-responsive grievance mechanism.**

A company committed to gender equality has a grievance mechanism which considers and addresses the additional barriers women face to access and/or use these mechanisms (e.g., ensuring anonymity and confidentiality).

#### 6 Employee engagement

**The company seeks feedback from its employees to inform its gender equality and women's empowerment efforts.**

A company committed to gender equality collects employee feedback on gender issues and uses this feedback to evaluate its actions and inform its gender policies, practices and strategy.

#### 7 External stakeholder engagement

**The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.**

A company committed to gender equality engages with multiple external stakeholders (e.g., women's organisations, other gender experts) on gender issues to evaluate its actions and inform its gender policies, practices and strategy.

### SUPPLY CHAIN

#### 8 Commitment in the supply chain

**The company drives gender equality and women's empowerment within its supply chain.**

A company committed to gender equality requires its suppliers to undertake a gender needs assessment that seeks to understand the needs of their women workers. It publishes and tracks progress against specific targets on gender equality in the supply chain.

#### 9 Grievance mechanism in the supply chain

**The company requires its suppliers to have a gender-responsive grievance mechanism.**

A company committed to gender equality ensures its supply chain workers have access to a grievance mechanism (either the company's or the suppliers') to raise complaints and supports workers' awareness of the mechanism.

#### 10 Corrective action process in the supply chain

**The company demonstrates a gender-responsive corrective action process in its supply chain.**

A company committed to gender equality screens for gender-related issues (e.g., sexual harassment, gender-based violence, gender discrimination) as part of its supplier audit process as well as identifies and addresses the ones in need of corrective action.

## REPRESENTATION



### WORKPLACE

#### 11 Gender equality in leadership

**The company has achieved gender equality in leadership.**

A company committed to gender equality has women actively participating in leadership positions at all levels in the organisation (e.g., board, senior executive, senior management, middle/other management). It recognises that increased participation of women across the different levels leads to improved business performance and lower volatility<sup>38</sup>.

#### 12 Professional development and promotion

**The company offers professional development programmes and equal promotion opportunities to its women employees.**

A company committed to gender equality monitors and grows its pipeline of women leaders by promoting its women employees and by offering them professional development opportunities (including those with specific support for women) so they feel empowered to grow in their roles.

#### 13 Occupational segregation

**The company has achieved gender equality across key functions.**

A company committed to gender equality has women employees actively participating in all occupational functions as much as their male counterparts. It acknowledges that women are generally overrepresented in certain functions (e.g., HR, admin) and underrepresented in others (e.g., finance, functions with profit and loss responsibility).

#### 14 Turnover and absenteeism

**The company measures and addresses employee turnover and absenteeism by sex.**

A company committed to gender equality collects sex-disaggregated data on employee turnover and absenteeism and uses this data to identify and address any gender-related issues.

## REPRESENTATION

### SUPPLY CHAIN

#### **15 Gender equality in leadership in the supply chain**

**The company requires its suppliers to drive gender equality in leadership.**

A company committed to gender equality collects or requires its suppliers to collect sex-disaggregated data by leadership level (e.g., supervisors/line managers, workers). It supports its suppliers in offering professional development opportunities to women workers in the supply chain.

#### **16 Non-discrimination against pregnant and/or married women workers in the supply chain**

**The company requires its suppliers not to discriminate against pregnant and/or married women workers.**

A company committed to gender equality requires its suppliers to have a non-discriminatory policy that explicitly protects pregnant/married women workers and to train supervisors and hiring managers accordingly. It supports its suppliers in preventing the discrimination of pregnant/married women workers in the supply chain.

#### **17 Enabling environment for freedom of association and collective bargaining in the supply chain**

**The company requires its suppliers to create an enabling environment for workers to exercise their rights to freedom of association and collective bargaining.**

A company committed to gender equality requires its suppliers to recognise agreements with trade unions, welcome collective bargaining agreements, prohibit intimidation, retaliation and violence against trade union members (particularly women), and support and educate workers on their rights.

#### **18 Gender-responsive procurement**

**The company actively supports women-owned businesses.**

A company committed to gender equality acknowledges that women entrepreneurs face disproportionate barriers to market access globally. It actively procures from women-owned businesses and has taken specific actions to increase the procurement spend directed to these businesses.



## COMPENSATION AND BENEFITS

### WORKPLACE

#### 19 Gender pay gap

**The company measures, publishes and addresses its gender pay gap.**

A company committed to gender equality acknowledges that women are paid significantly less compared to their male counterparts globally<sup>39</sup> and actively seeks to address pay inequalities across its own operations. It measures and publishes its gender pay gap, even if this is not mandated by law (e.g., in France and the UK) and takes concrete steps to address its root causes.

#### 20A Paid primary carer leave (may be referred to as maternity leave)

**The company provides paid primary carer leave to its employees.**

A company committed to gender equality respects employees' reproductive rights and their right to family life as well as women employees' maternal health needs to physically recover from childbirth. In accordance with the ILO convention, it offers paid primary carer/maternity leave of at least 14 weeks, and of at least two thirds of full salary even in locations/countries where it is not mandated by law.

#### 20B Paid secondary carer leave (may be referred to as paternity leave)

**The company provides paid secondary carer leave to its employees.**

A company committed to gender equality respects employees' reproductive rights and their right to family life and promotes active

participation in family life. In accordance with the ILO recommendation, it offers secondary carer/paternity leave of at least two weeks, and of at least two thirds of full salary even in locations/countries where it is not mandated by law. It also actively encourages men employees to utilise this leave.

#### 21 Childcare and other family support

**The company provides childcare and/or other family support to its employees.**

A company committed to gender equality demonstrates its commitments to family life and work-life balance by supporting childcare and other care responsibilities (e.g., breastfeeding, dependent care). It recognises that work-life balance leads to improved business performance in terms of talent retention.

#### 22 Flexible work

**The company provides flexible working options to its employees.**

A company committed to gender equality demonstrates its commitments to family life and work-life balance by providing flexible working options to all employees, both in terms of when and where they work (e.g., work-day start/end times; working away from company site). It recognises that the availability of flexible working options supports work-life balance, respects employees' family and other responsibilities and leads to increased talent retention.

## COMPENSATION AND BENEFITS

### SUPPLY CHAIN

#### 23 Formal contracts in the supply chain

**The company requires its suppliers to offer their workers formal contracts.**

A company committed to gender equality acknowledges that women globally are the victims of informal work with no benefits or social protection that leads to precarious working conditions and potentially forced labour. It requires its suppliers to offer formal contracts and takes specific actions to ensure suppliers support formal rather than informal work.

#### 24 Living wage in the supply chain

**The company requires its suppliers to pay their workers a living wage and monitors supplier adherence.**

A company committed to gender equality acknowledges that wages paid to workers in the supply chain are often insufficient to provide a decent living. It requires its suppliers to pay their workers a living wage, monitors their adherence and takes specific actions to help and ensure workers receive a living wage.



#### 25 Family-friendly benefits provision in the supply chain

**The company requires its suppliers to provide primary and secondary carer leave, and childcare and/or other family support.**

A company committed to gender equality acknowledges that women workers in the supply chain usually bear the burden of family care and requires its suppliers to provide family-friendly benefits to support them. It recognises that work-life balance leads to increased worker and talent retention and benefits the wider community.

## HEALTH AND WELL-BEING

### WORKPLACE

#### 26 Health information and services for employees

**The company ensures the provision and coverage of gender-responsive health information and services for its employees.**

A company committed to gender equality invests in women's health and well-being by offering its employees coverage of health information and services regarding maternal health, sexual and reproductive health (e.g., contraception, abortion) and mental health. It recognises that ensuring good health and well-being for women employees not only improves their lives and labour participation but is also linked to improved business performance in terms of high productivity and talent retention.



### SUPPLY CHAIN

#### 27 Safe and healthy work environment in the supply chain

**The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers, and to provide their workers with a gender-responsive, safe and healthy work environment.**

A company committed to gender equality requires its suppliers to address the specific health and safety needs of their women workers, monitors supplier adherence and supports its suppliers in ensuring the provision of a gender-responsive, safe and healthy work environment.

#### 28 Health information and services in the supply chain

**The company requires its suppliers to ensure access to gender-responsive health information and services for their workers.**

A company committed to gender equality ensures that the health needs of women workers in its supply chain are addressed by making a public commitment to gender-responsive health information and services for workers in its supply chain. It requires its suppliers to have clean health rooms/ clinics on-site with credentialed health providers who provide relevant health information and services (e.g., menstrual health, maternal health, contraception/family planning) and it supports its suppliers in providing their workers with access to such health information and services. It recognises that ensuring good health and well-being for women workers not only improves their lives and labour participation but is also linked to improved business performance in terms of high productivity and talent retention.



## VIOLENCE AND HARASSMENT

### WORKPLACE

#### 29 Violence and harassment prevention

**The company actively prevents violence and harassment in the workplace.**

A company committed to gender equality demonstrates and enforces zero tolerance of violence and harassment in the workplace by having effective policies in place, by providing regular employee training and by actively taking additional preventative actions including trying to address any elements of the company culture that may encourage violence and harassment.

#### 30 Violence and harassment remediation

**The company effectively remediates claims of violence and harassment in the workplace.**

A company committed to gender equality has an effective remediation process for addressing violence and harassment grievances in the workplace. It implements a philosophy of 'believing the survivor', does not require private arbitration or silencing agreements, supports the aggrieved party during remediation and has clear disciplinary actions for the perpetrator, including alerting legal authorities if required. It monitors violence and harassment grievances (particularly of women employees) and their effective remediation. It recognises that a safe working environment reduces absenteeism and increases productivity and staff retention.

### SUPPLY CHAIN

#### 31 Violence and harassment prevention in the supply chain

**The company actively prevents violence and harassment in the supply chain.**

A company committed to gender equality requires its suppliers to enact and enforce zero tolerance of violence and harassment in the supply chain by requiring the presence of and access to relevant policies and by providing regular training and support to suppliers where necessary. It recognises that a safe working environment reduces absenteeism and increases productivity and staff retention.

#### 32 Violence and harassment remediation in the supply chain

**The company effectively remediates claims of violence and harassment in the supply chain.**

A company committed to gender equality requires its suppliers to have an effective remediation process for addressing violence and harassment at work and monitors and supports its suppliers where necessary.

## MARKETPLACE

### 33 Marketing content

**The company ensures it engages in non-discriminatory marketing practices that support gender equality and women's empowerment.**

A company committed to gender equality recognises the role of harmful gender stereotypes in marketing and advertising to society. It proactively manages its marketing approach to ensure its marketing content is non-discriminatory and elevates women rather than degrades them.

## COMMUNITY

### 34 Community support

**The company supports initiatives that drive gender equality and women's empowerment in the community.**

A company committed to gender equality supports initiatives that drive gender equality and women's empowerment in the communities where it operates and beyond (e.g., education, health or finance programmes that explicitly benefit women and girls; proactive engagement and advocacy on the legal constraints that still limit women and girls globally due to gender discriminatory laws).



## ASSESSMENT OF CONTROVERSIES

The Gender Benchmark screens companies in its scope for controversies that are related to gender-based violence, sexual harassment, health and well-being violations, and other relevant issues. Types of controversies include, among others: fines, settlements, penalties and official rulings. Controversies identified will not affect the score or rank 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.

## Next steps

### Data collection, analysis and scoring

With the publication of this final methodology, the research and data collection phase for the 2020 Gender Benchmark will begin. WBA prepared a questionnaire (see [Annex 9](#) for an abbreviated version) that corresponds to the Gender Benchmark indicators and measurement areas and will be used to gather company data on gender equality. In order to assist companies in their evaluation and to minimise the reporting burden they face, WBA will research companies based on their annual reports, CSR reports and other company sources and pre-populate the questionnaires with publicly available information.

The pre-filled questionnaires will then be shared with companies via an online platform, enabling them to review the collected data, provide their input and clarifications and send additional information. The Gender Benchmark project team will review the data in the submitted questionnaires and engage with companies for any clarifications. It will also support companies during the data collection phase, guiding them through the process and answering any queries that may arise.

Companies that choose not to complete the questionnaire will be evaluated based solely on publicly available information and will not be able to influence or appeal their final scores.

When the data collection phase has been completed, the indicator scoring guidelines will be calibrated to ensure robustness and consistency.



### Types of evidence

WBA seeks to promote increased transparency for global stakeholders and will use publicly available information generated by companies to undertake its evaluation. This includes annual and sustainability/CSR reports, company websites, press releases and company blogs.

For companies that engage with the Gender Benchmark project team in the process of data collection, WBA will accept internal documents as evidence for some indicators. Non-public information will be treated as confidential and not shared externally.

Companies will be assessed based on sources in English. However, the Gender Benchmark project team will consider translating select documents in order to facilitate engagement with companies.



## Next steps

### **Publication of the benchmark report and company scorecards**

Following the completion of the data collection and analysis phase, WBA will publish:

- The final Gender Benchmark report, providing an overall ranking, industry findings, and best practices
- Company scorecards for all 36 apparel companies, which will include a full analysis of company scores by measurement area and indicator (See the [2019 CHRB](#) report for an example)
- Scores per company per indicator (but not underlying data) as well as scoring guidelines that explain how each indicator was assessed.

Results from the first iteration of the Gender Benchmark will be published in September 2020, and will present how the apparel industry's most influential companies promote gender equality and women's empowerment. The report will enable all stakeholders, from consumers and investors to employees and business leaders beyond the apparel sector, to make informed decisions and encourage stronger corporate impact on gender equality and women's empowerment.





## Annex 1: WBA Guiding Principles

WBA developed a set of Guiding Principles to guide its work and reflect its values and mission. These principles were formed in collaboration with global stakeholders throughout the consultation phase and 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 the benchmarks are designed; and content principles cover what the benchmarks assess. Currently, the guiding principles reflect the outcomes and findings from WBA's 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	WBA actively engages with and involves all stakeholders in building the Alliance and the benchmarks.
Impartial	WBA and its benchmarks are equally responsive to all stakeholders.
Independent	WBA and its benchmarks are independent from the industries and companies they assess.
Focused on impact	WBA and its benchmarks promote dialogue and measure impact on the SDGs to create positive change.
Collaborative	WBA collaborates with stakeholders and Allies to enhance alignment of corporate performance with internationally agreed sustainability objectives.
Free and publicly available	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	WBA and its benchmarks engage and assess companies on their current performance on the SDGs and on exposure to sustainability risks and future opportunities.

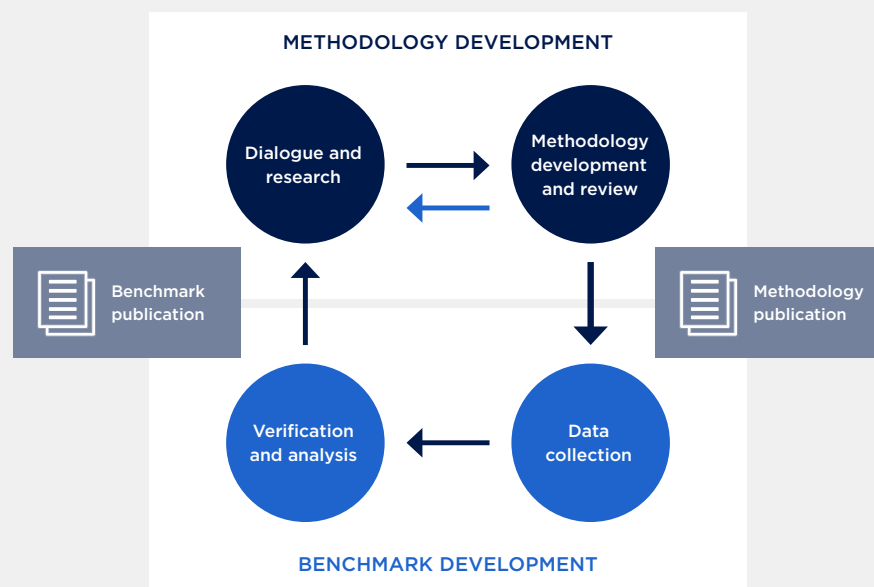


## Annex 2: Development of the Gender Benchmark methodology

### The benchmark development cycle

The Gender Benchmark has been developed in accordance with a robust and structured process, outlined in Figure 4. The development process follows WBA's Guiding Principles, which can be found in [Annex 1](#).

FIGURE 4. THE WBA BENCHMARK DEVELOPMENT CYCLE



### Dialogue and research

Dialogue and research are crucial parts of the benchmark development cycle, as they ensure the Gender Benchmark 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 Gender Benchmark 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 the Gender Benchmark should target and begin identifying the benchmark's measurement areas (see [Annex 6](#) 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 Gender Benchmark methodology, evolve the previously identified measurement areas and begin establishing their key themes (see [Annex 6](#) 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

# Annex 2: Development of the Gender Benchmark methodology

that emerged from dialogue and research. Collectively, these consultation and research inputs led to the development of the Gender Benchmark 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 5 illustrates the types of sources used for the Gender Benchmark methodology and indicator development. A complete list of sources used to develop the Gender Benchmark draft indicators is set out in [Annex 7](#).

The Gender Benchmark methodology development process is being supervised by the Gender Benchmark Expert Review Committee (ERC) consisting of independent external experts who advise on the benchmark's structure, scope, methodology and analysis. The preliminary

Gender Benchmark draft indicators were reviewed in detail during an in-person, two-day meeting with the Gender Benchmark ERC in Washington DC, United States in October 2019. Feedback from the ERC was incorporated into the Gender Benchmark draft indicators. A complete list of ERC members is set out in [Annex 6](#).

Furthermore, a third roundtable was held in Bangalore, India in December 2019 with representatives from leading global apparel companies to test the Gender Benchmark draft indicators (see [Annex 6](#) for a list of roundtable attendees).

The Gender Benchmark draft methodology was available online for public comment between mid-December 2019 and the end of January 2020.

**FIGURE 5. TYPES OF SOURCES FOR THE GENDER BENCHMARK METHODOLOGY DEVELOPMENT**

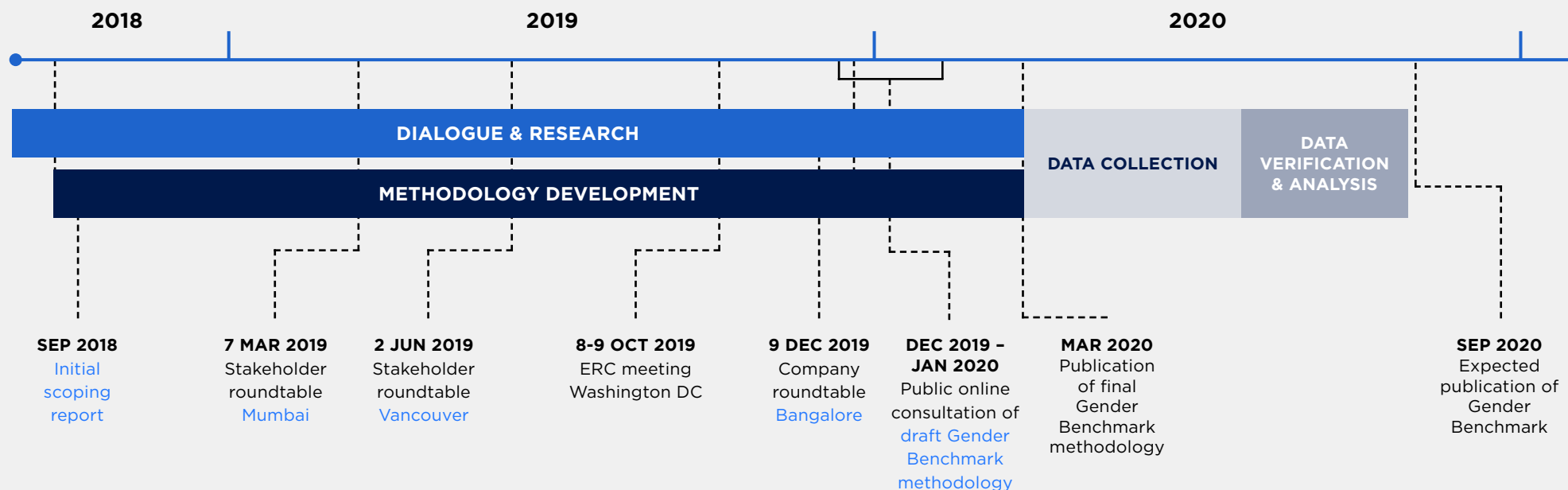


# Annex 2: Development of the Gender Benchmark methodology

## Timeline for the benchmark development process

The timeline below (Figure 6) outlines the Gender Benchmark methodology development process, the benchmark’s next steps and the expected dates leading up to its publication.

FIGURE 6. THE GENDER BENCHMARK DEVELOPMENT TIMELINE





### 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<sup>40</sup> 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 in Figure 7.

FIGURE 7. THE WBA PRINCIPLES FOR KEYSTONE COMPANIES

- Companies that dominate global production or service revenues and volumes within a particular sector
- Companies that control globally relevant segments of production and/or service provision
- Companies that connect (eco)systems globally through subsidiaries and supply chains
- Companies that influence global governance processes and institutions
- Companies that have a global footprint, particularly significant in developing countries

## Annex 4: Company selection criteria for the Gender Benchmark

The Gender Benchmark sits within WBA's social system transformation. This aims to assess 2,000 of the world's leading companies on their varied approaches and levels of commitment to social inclusion, including gender equality and women's empowerment. This social system overlaps with all other systems that WBA benchmarks.

Around 100 companies with significant operations in the apparel sector form part of a circular system of 750 companies. The 36 companies selected for the Gender Benchmark in 2020 are a subset of this group.

After selecting the apparel industry for the Gender Benchmark's first iteration, companies were then chosen based on the general WBA principles for keystone companies. How these five principles are applied to the apparel industry is explained below.

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

The Gender Benchmark 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 \$2 billion or more were considered for inclusion in the Gender Benchmark.



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

To ensure that the apparel companies included in the Gender Benchmark 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 the Gender Benchmark 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 Gender Benchmark 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 \$2 billion or more, a few companies with private label apparel sales below \$2 billion were also included in the Gender Benchmark 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).



# Annex 5: SDG scope and rationale

The Gender Benchmark is anchored in SDG 5, but is linked to other SDGs. To define the relevant SDGs and SDG targets, WBA assessed each of the 169 SDG targets against 2 criteria: 1, can companies make a meaningful contribution to achieving this target?; 2, does this target














have a clear link to industry-specific (e.g., apparel) gender impacts?

Figure 8 shows these linkages at the indicator level. The detailed rationale for these linkages follows.

**FIGURE 8: GENDER BENCHMARK LINKS TO SDG TARGETS**

<b>Gender Benchmark</b>		5	10	12	8	1	16	17	2	3	4	6	9	11
1	Strategic action	●	●	●	●	●	●	●	●	●	●	●	●	●
2	Senior leadership accountability	●	●	●	●	●	●	●	●	●	●	●	●	●
3	Gender-responsive human rights due diligence process	●	●	●	●	●	●	●	●	●	●	●	●	●
4	Sex-disaggregated data	●	●	●	●	●	●	●	●	●	●	●	●	●
5	Grievance mechanism	●	●	●	●	●	●	●	●	●	●	●	●	●
6	Employee engagement	●	●	●	●	●	●	●	●	●	●	●	●	●
7	External stakeholder engagement	●	●	●	●	●	●	●	●	●	●	●	●	●
8	Commitment in the supply chain	●	●	●	●	●	●	●	●	●	●	●	●	●
9	Grievance mechanism in the supply chain	●	●	●	●	●	●	●	●	●	●	●	●	●
10	Corrective action process in the supply chain	●	●	●	●	●	●	●	●	●	●	●	●	●
11	Gender equality in leadership	●	●	●	●	●	●	●	●	●	●	●	●	●
12	Professional development and promotion	●	●	●	●	●	●	●	●	●	●	●	●	●
13	Occupational segregation	●	●	●	●	●	●	●	●	●	●	●	●	●
14	Turnover and absenteeism	●	●	●	●	●	●	●	●	●	●	●	●	●
15	Gender equality in leadership in the supply chain	●	●	●	●	●	●	●	●	●	●	●	●	●
16	Non-discrimination against pregnant and/or married women workers in the supply chain	●	●	●	●	●	●	●	●	●	●	●	●	●

# Annex 5: SDG scope and rationale

<b>Gender Benchmark</b>													
17 Enabling environment for freedom of association and collective bargaining in the supply chain	●	●	●	●									
18 Gender-responsive procurement	●	●	●	●	●		●			●			●
19 Gender pay gap	●	●	●	●	●		●						
20A Paid primary carer leave (may be referred to as maternity leave)	●	●	●	●	●	●	●	●					
20B Paid secondary carer leave (may be referred to as paternity leave)	●	●	●	●	●	●							
21 Childcare and other family support	●	●	●		●			●					
22 Flexible work	●		●										
23 Formal contracts in the supply chain	●	●		●	●								
24 Living wage in the supply chain	●	●	●	●	●								
25 Family-friendly benefits provision in the supply chain	●	●	●	●	●			●					
26 Health information and services for employees	●			●	●			●	●				
27 Safe and healthy work environment in the supply chain	●			●	●		●	●	●		●		●
28 Health information and services in the supply chain	●		●	●	●		●	●	●		●		●
29 Violence and harassment prevention	●		●	●		●							●
30 Violence and harassment remediation	●		●	●		●							
31 Violence and harassment prevention in the supply chain	●		●	●		●	●						
32 Violence and harassment remediation in the supply chain	●		●	●		●	●						
33 Marketing content	●		●										
34 Community support	●	●	●	●	●	●	●	●	●	●	●	●	●
Assessment of Controversies	●		●	●									



### 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**

A company can discriminate against women in many ways, as much as it can actively contribute to addressing and ending discrimination against them. This includes how it recruits, promotes, pays, supports, treats and engages with its women employees, workers, consumers and community members, respectively. Discrimination also presents risks to a company including low levels of women's participation in decision making roles, gender-based occupational segregation, high turnover, and a limited supplier base. It may also lead to increased litigation costs and compensation claims by women employees related to unfair dismissal and equal pay, non-compliance of legal obligations related to the gender pay gap, and the lack of adherence to marketing codes<sup>41, 42, 43, 44</sup>. Conversely, by creating an inclusive, gender-diverse workforce with equal opportunities for all, a company can benefit from improved recruitment, retention, governance, innovation, overall firm performance and profitability<sup>45, 46, 47, 48, 49</sup>.

#### **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**

Women commonly experience harassment at work (particularly in garment factories) and in work-related situations such as commuting, attending business events, using technology, or interacting with

customers<sup>50, 51, 52, 53, 54, 55, 56, 57</sup>. Further, a company may employ victims of human trafficking, who are disproportionately women<sup>58</sup>. Addressing violence and harassment at work can help women realise their rights and can contribute to enhancing a company's productivity and staff retention, while mitigating potential financial and reputational damage. A company can also raise awareness of the issue through their advocacy efforts<sup>50, 55, 56, 59</sup>.

#### **5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation**

The apparel industry employs significant numbers of women in countries where child, early and forced marriage and female genital mutilation (FGM) are prevalent<sup>60, 61, 62</sup>. In these geographies, there are social and economic consequences and an opportunity for a company to contribute to national campaigns to advocate against such practices<sup>63, 64</sup>.

#### **5.4 Recognise 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**

Women generally undertake more unpaid care than men, restricting the time available for paid employment<sup>33, 65</sup>. A company can enable workers to balance unpaid care responsibilities with work by providing paid primary or secondary carer leave, childcare and/or other family support and flexible working options. The business benefits of doing so include: talent acquisition and retention; productivity and employee engagement; supply chain resilience and diversity; revenue and business growth; and customer acquisition and loyalty. Moreover,

## Annex 5: SDG scope and rationale

societal benefits include economic growth and more even distribution of unpaid care<sup>50, 66, 67, 68</sup>.

### **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**

Globally, women generally have lower levels of labour force participation rates than men as well as lower levels of representation in management positions and on the boards of stock listed companies. There are also fewer registered women-owned small/medium enterprises (SMEs) as many remain in the informal economy<sup>69, 70, 71, 72, 73</sup>. This has implications for companies as gender diversity at all levels is associated with benefits in terms of governance, financial returns, innovation, and recruitment and retention of women. In addition, gender diversity can help a company to meet mandatory quotas or voluntary commitments on the number of women on corporate boards or sourcing from women-owned businesses. To support women and to realise these benefits a company needs to address women’s barriers to economic participation, such as access to career progression, training and skills, information and markets<sup>49, 50</sup>.

### **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**

In instances where sexual and reproductive health information and services are not part of state-funded healthcare provision, employees may

look to their employers to provide these services. A company can provide employees with access to such information and services, accommodate the unique health and safety needs of women and men and support them to realize their reproductive rights. A company that invests in its employees’ health and well-being will improve the lives and workforce participation of women as well as generate business returns in terms of productivity, recruitment, retention and reputation<sup>74</sup>.

### **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**

Women in their diverse roles as employees, business partners and clients, may have lower levels of formal financial inclusion and access to economic resources than men, due to social norms<sup>75, 76</sup>. Increasing evidence suggests that a company can benefit from supporting employees with equal access to a bank account, digitalized wage payments, and basic financial education to enhance the financial resilience of their employees<sup>77, 78</sup>. A company can also benefit from a more diversified supplier base through using women entrepreneurs as suppliers and addressing their access to credit constraints.

### **5.B Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women**

A company that does not address the development of digital skills among its workforce fails to acknowledge the increasingly important role of digital technology is having on business and society and the



gender gap in mobile and internet access, digital skills and digital jobs<sup>79, 80, 81, 82</sup>. As this is most directly relevant for the information and communications technology (ICT) sector, WBA is actively addressing these issues in its Digital Inclusion Benchmark. In the context of the first iteration of the Gender Benchmark focused on the apparel industry, the focus is on how a company can also contribute to women and girls in local communities developing the necessary digital skills and computer literacy to be able to use enabling technology to support their economic participation and empowerment.

### **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**

Women have on average three quarters of the legal rights afforded to men in many countries around the world, with implications for their social and economic participation<sup>75</sup>. A company, as a significant foreign investor, can influence the public policy debate and impact the national and/or regional business environment through its advocacy activities. By advocating for legislation that formalises gender equality, a company can promote social change and enhance the economic context in which it operates as well as generate potential business returns.



#### **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**

Globally, more women live in extreme poverty than men<sup>83</sup>. Companies can exacerbate or improve the situation where extreme poverty exists<sup>75</sup>. A company that provides a living wage and formally contracts its workers, as well as provides benefits in the absence of social protections, can support ending extreme poverty and also generate business returns in terms of productivity, recruitment, staff retention and reputation.



#### **SDG 2 Zero Hunger**

**End hunger, achieve food security and improved nutrition and promote sustainable agriculture**

##### **Targets:**

**2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.**

One of the internationally agreed targets on stunting and wasting in children aims to increase the rate of exclusive breastfeeding in a child's first six months to at least 50%<sup>85</sup>, in line with the WHO recommendation which says that mothers should exclusively breastfeed infants for a child's first six months<sup>86</sup>. Supporting women workers with babies under 6 months with breastfeeding or pumping breast milk (e.g., providing a place to store pumped milk, paid breaks, and/or privacy for breastfeeding mothers to express milk) will contribute to this target. This support can also positively impact a company in terms of employee retention, reduced absenteeism, and lower health care and insurance costs<sup>85, 87, 88, 89, 90</sup>.



### **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**

In instances where there are gaps in state-funded healthcare provision, or poor standards or enforcement of occupational health requirements, employees may look to their employers to provide these services. In response a company may provide employees with health information on various diseases and sexual and reproductive health and/or with paid time off to attend prenatal appointments. Moreover, a company may manage the health impacts on workers of chemicals used in its production processes which can have gender differentiated impacts<sup>92</sup>. By doing so, a company can accrue benefits in terms of employee motivation, productivity, reduced absenteeism, and improved recruitment and retention. It can also support women in realising their rights to health and decent work.



### **SDG 4 Quality Education**

**Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all**

#### **Targets:**

- 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**

Women may face barriers in their access to and participation in education and training, due to social norms, which can result in gendered vocational and entrepreneurship choices and skills sets. A company that accounts for gender differences in skills and occupational choices, and in turn invests in training and development opportunities to support women's

specific needs for skills development, can grow its pipeline of women leaders. This can enhance women's economic participation and improve the quality and diversity of women-owned and -led suppliers from which to source. A better educated and skilled employee and supplier base can also confer productivity benefits to wider society and the economy.



### **SDG 6 Clean Water and Sanitation**

**Ensure availability and sustainable management of water and sanitation for all**

#### **Targets:**

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

Many garment factories operate in country contexts where negative cultural norms surrounding menstruation exist limiting women's activities. These norms can result in low levels of awareness about menstrual hygiene and access to menstrual health products. Moreover, there may be inadequate legal provision requiring segregated sanitation facilities and workplace protections allowing toilet breaks for workers. A company that requires its suppliers to provide access to adequate segregated sanitation facilities including bins for sanitary product disposal, supports women workers in accessing equitable hygiene in particular related to their menstrual health. These facilities can improve concentration, increase productivity, and reduce production errors and absenteeism<sup>74, 84, 93</sup>.

### **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**

Women workers in the apparel supply chain can face working conditions that do not adhere to internationally agreed principles and practices of decent work. Discriminatory workplace practices include routine pregnancy testing before securing employment, lack of paid maternity leave and gender pay gaps. Furthermore, there are reported incidents of trafficked and forced labour in garment factories, with women being disproportionately affected. A company that adopts policies and practices that promote decent work in line with the ILO conventions in its own operations and within its supply chain, can help improve workers' lives while also enhancing worker recruitment, retention, and productivity as well as reducing reputational and legal risks.



**SDG 9 Industries, Innovation and Infrastructure**  
**Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation**

**Targets:**

**9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets**

Social norms disproportionately limit women entrepreneurs’ access to information, credit and networking opportunities. This is in a wider context where women’s businesses are less likely to be formally registered. A company that procures from women-owned businesses can provide greater market access to and economic inclusion of women entrepreneurs while benefiting from service levels, price and innovation. A company can also support women-owned and -led businesses to formalise<sup>71</sup>.



**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**
- 10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies**

A company can exacerbate income inequalities and economic exclusion by perpetuating a gender pay gap, imposing barriers to women’s workforce participation and entrepreneurship, relying on a migrant workforce and withholding wages as recruitment fees. Conversely, by helping to close the gender gap in labour force participation, including through the provision of family friendly benefits and promoting gender-diverse leadership, a company can support the reduction of inequalities while also accrue benefits in terms of governance, financial returns, innovation, and recruitment and retention of women, as well as meet mandatory or voluntary requirements on board diversity. Moreover, a company that collects and analyses sex-disaggregated data can gain insights to inform its strategy to close the gender pay gap and promote gender diversity in the workforce.



**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**

In a context where there are high levels of violence against women



and constraints facing women’s mobility due to social norms, as well as instances where a company or factory is located in an insecure location, women employees may face increased security risks on their commute to and from work<sup>57</sup>. By providing its employees with safe transportation to and from its facilities, a company can support the safety of its women employees and workers while also benefit in terms of recruitment and retention, particularly of women, and reputation. Additionally, a company can speak out about violence against women and push for change through its advocacy activities.



### SDG 12 Responsible Consumption and Production

**Ensure sustainable consumption and production patterns**

#### Targets:

**12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle**

A company can disclose in its sustainability reports gender and sex-disaggregated data to support its business strategy and decision making and inform the view of other stakeholders on its impacts. By collecting, analysing and disclosing sex-disaggregated data a company can see the gender-differentiated impact of its operational processes, products and services, and use this information to inform its strategy. In turn it can better measure and manage key issues by gaining insights to inform its business strategy. Benefits for a company include meeting regulatory or voluntary reporting requirements and managing issues related to its workforce recruitment, retention, occupational segregation and gender wage gap among others.



### 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**

A company may operate in a context where there are high levels of violence against women and constraints on women’s mobility due to social norms. This can have implications for women on their commute to and from work as well as within the workplace and in their interaction with customers. By creating a culture of zero tolerance of violence and harassment and ensuring a gender-responsive grievance mechanism and remediation process is in place if it does occur, a company can support the realisation of women’s rights and accrue benefits in terms of productivity, staff retention, and reputation. A company can also promote awareness of violence and harassment through its advocacy activities<sup>46, 47, 49, 56, 94</sup>.



### SDG 17 Partnerships for the Goals

**Strengthen the means of implementation and revitalise the global partnership for sustainable development**

#### Targets:

**17.18 By 2020, enhance capacity-building support to developing**

## Annex 5: SDG scope and rationale

**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**

A company can disaggregate its employee and client data by sex. This data can meet regulatory requirements and contribute to national demand and supply-side data sets for countries. It can also inform a company's business decision making, as sex-disaggregated data can help a company identify gender-related issues across its value chain.



### 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 the gender equality and women's empowerment space, bringing different viewpoints and expertise. The ERC members provide the Gender Benchmark team with strategic guidance, recommendations and advice on the scope, structure, content and methodology of the Gender Benchmark and for that we are thankful.

The following experts are members of the ERC, acting in their own personal capacity:

- **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
- **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**, Former Deputy Regional Director – Asia, International Center for Research on Women

### Roundtable attendees

Roundtables are another key component in the stakeholder engagement process. The Gender Benchmark 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 Gender Benchmark roundtables held in Mumbai, Vancouver and Bangalore:

- adidas
- Aditya Birla Fashion and Retail
- 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

## Annex 6: Contributors

- Good Business Lab
- Hennes & Mauritz (H&M)
- Idobro Impact Solutions
- Inditex
- Infosys
- International Labour Organization
- International Planned Parenthood Federation
- ISEAL Alliance
- LabourNet
- Lindex
- Marks and Spencer Group
- Meridian Group International
- Oxfam India
- Patamar Capital
- Primark
- PVH
- 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 Corporation
- Walmart
- Women on Wings
- WEConnect International

### Public consultation feedback

WBA is also grateful to the wide range of individuals and organisations that submitted [feedback on the draft methodology](#) for the Gender Benchmark during its public consultation phase (i.e., Dec 2019 to Jan 2020). Feedback was received from a broad range of stakeholders including companies, civil society organisations, investors, multi-/bi-lateral organisations and academia. These submissions have all been reviewed and assessed, and have resulted in an even more robust final methodology for the Gender Benchmark.



### Principles and 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 Organise
    - 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 and 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

## Annex 7: Sources

- 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 for 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 for 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) (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)
    - Gender Smart Investing Summit

## Annex 7: Sources

- 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)
- Gender-responsive health resources
  - Family Planning Sustainable Development Goals (FP-SDGs) Model
  - Recognizing women's rights at work: health and women workers in global supply chains (2017)





### GOVERNANCE AND STRATEGY

This measurement area looks at a company's overall commitment to gender equality and women's empowerment across its full value chain. It considers how gender equality and women's empowerment is integrated into a company's governance structure, strategy, processes and management systems, as well as how a company engages with internal and external stakeholders to manage and improve its gender impacts. It also considers a company's explicit commitment to gender equality and women's empowerment in its supply chain. This measurement area includes the following key themes: strategic action; senior leadership accountability; gender-responsive human rights due diligence process; sex-disaggregated data; grievance mechanism; employee engagement; external stakeholder engagement; commitment in the supply chain; grievance mechanism in the supply chain; and corrective action process in the supply chain.

#### 1 Strategic action

- **Indicator:** The company has integrated gender equality and women's empowerment into its business strategy.
- **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. In doing so it may undertake a self- or third-party assessment or certification on gender equality and define, disclose and track specific targets on gender equality and women's empowerment.

- **SDG targets** 5.1, 5.2, 5.4, 5.5, 5.6, 8.5, 8.7, 8.8, 9.3, 10.2, 10.3, 12.6, 16.1, 16.7
- **Sources:** Gender guidance on UNGP 15, 16; WEPs GAT 1, 2; UNDP GES 5, 7, 8; GRI 102-14, 102-15; Equileap 18,19; WGEA GES 1 Q 1, 1.1-1.9, 3.2; Bloomberg GEI 57, 59

#### 2 Senior leadership accountability

- **Indicator:** The company has established senior leadership accountability for driving gender equality and women's empowerment.
- **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, 5.2, 5.5, 8.5, 8.7, 8.8, 9.3, 10.2, 10.3, 16.7
- **Sources:** WEPs GAT 1; UNDP GES 2; WGEA GES 1.8, 2.1d-e; GRI 102-20, 102-26, 102-28, 102-35, 103, 405 Diversity and Equal Opportunity; Bloomberg GEI 18, 21, 41

#### 3 Gender-responsive human rights due diligence process

- **Indicator:** The company has a gender-responsive risk identification and assessment process as part of its human rights due diligence process.
- **Rationale:** A company that has a gender-responsive human rights due diligence process identifies and assesses 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, or through its business relationships<sup>95, 96</sup>, in particular with regards to the differentiated and disproportionate

## Annex 8: Indicator details

impact of its business activities on women and girls. A gender-responsive human rights risk assessment recognises that gender discrimination, sexual harassment and gender-based violence have severe and/or irremediable impacts that should be prevented, mitigated and/or remediated on a priority basis.

- **SDG targets** 5.1, 5.2, 1.3, 4.4, 4.6, 8.5, 8.7, 8.8, 10.2, 10.3, 10.7, 12.6, 16.7, 16.B
- **Sources:** Gender guidance on UNGP 17, 18, 24; WEPs GAT 14; GRI 103, 412 Human Rights Assessment; CHRB B.2.1, B.2.2

### 4 Sex-disaggregated data

- **Indicator:** The company systematically collects, monitors and analyses sex-disaggregated data across its value chain.
- **Rationale:** A company committed to gender equality systematically collects, monitors and analyses sex-disaggregated data in order to assess and track impacts and inequalities arising within its operations. It uses this data to inform the effectiveness of its actions and its gender strategy.
- **SDG targets** 5.1, 12.6, 17.18
- **Sources:** UNGP 18, 20; GRI 405 Diversity and Equal Opportunity, 405-2

## WORKPLACE

### 5 Grievance mechanism

- **Indicator:** The company has a gender-responsive grievance mechanism.
- **Rationale:** A company that has a gender-responsive grievance

mechanism recognises that women employees may face additional barriers to accessing and using the mechanism and obtaining an effective remedy<sup>97</sup>.

- **SDG targets** 5.1, 5.2, 5.5, 1.3, 3.9, 8.5, 8.7, 8.8, 10.2, 10.3, 10.7, 12.6, 16.7
- **Sources:** Gender guidance on UNGP 22, 29, 31; WEPs GAT 2; GRI 103, 406 Non-Discrimination, 406-1, 412 Human Rights Assessment, 414 Supplier Social Assessment, 414-2; CHRB C.1; Equileap 17

### 6 Employee engagement

- **Indicator:** The company seeks feedback from its employees to inform its gender equality and women's empowerment efforts.
- **Rationale:** A company that collects employee feedback to inform its gender equality and women's empowerment efforts shows its commitment to understanding the diversity of its employees' needs and interests and addressing any adverse gender-differentiated impacts.
- **SDG targets** 5.1, 5.2, 5.5, 10.2, 10.3, 12.6, 16.7
- **Sources:** Gender guidance on UNGP 18, 21; WEPs GAT 1, 2, 6, 7, 8, 9, 11, 12; WGEA GES 5 Q 15, 15.1; GRI 102-40, 102-43, 102-44; Bloomberg GEI 39

### 7 External stakeholder engagement

- **Indicator:** The company engages with external stakeholders to inform its 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<sup>95</sup>) on its gender impacts shows its commitment to under-

## Annex 8: Indicator details

standing and addressing any adverse gender-differentiated and disproportionate human rights impacts that result from the business activities within its value chain. In turn, the company uses this feedback to inform its gender equality and women's empowerment efforts and evaluate performance.

- **SDG targets** 5.1, 10.2, 10.3, 12.6, 16.7
- **Sources:** Gender guidance on UNGP 18, 21; WEPs GAT 1, 15, 16, 17; GRI 101, 102-29, 102-40, 102-43, 102-44; SASB Apparel CG-AA-430b.3; CHRB B.1.8

### SUPPLY CHAIN

#### 8 Commitment in the supply chain

- **Indicator:** The company drives gender equality and women's empowerment within its supply chain.
- **Rationale:** A company that respects women's rights and promotes gender equality and women's empowerment demonstrates this commitment through its business relationships with suppliers, sets targets and tracks progress on their 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. Multinational apparel brands hold the balance of power to influence their suppliers through their business relationships.
- **SDG targets:** 5.1, 5.2, 5.5, 8.5, 8.7, 8.8, 10.2, 10.3, 10.7, 12.6, 16.7
- **Sources:** Gender guidance on UNGP 13; WEPs GAT 14; GRI 103, 204 Procurement Practices, 414 Supplier Social Assessment; Equileap 15

#### 9 Grievance mechanism in the supply chain

- **Indicator:** The company requires its suppliers to have a gender-responsive grievance mechanism.
- **Rationale:** A company that requires its suppliers to have access to a gender-responsive grievance mechanism demonstrates its responsibility to address adverse women's human rights impacts which it may cause, contribute to or be directly linked with through its business relationships.
- **SDG targets:** 5.1, 5.2, 5.5, 1.3, 3.9, 8.5, 8.7, 8.8, 10.2, 10.3, 10.7, 16.7, 17.18
- **Sources:** Gender guidance on UNGP 22, 29, 31; GRI 103, 204 Procurement Practices, 414 Supplier Social Assessment; SASB Apparel-CG-AA-430b.1; CHRB C.1-C.2

#### 10 Corrective action process in the supply chain

- **Indicator:** The company has a gender-responsive corrective action process in its supply chain.
- **Rationale:** A company that screens for gender-related issues among suppliers as part of its audit process and has a gender-responsive corrective action process with consequences for adverse actions, discourages adverse gender impacts among its suppliers (e.g., gender-based violence or discrimination against pregnant and/or married women).
- **SDG targets:** 5.1, 5.2, 5.5, 1.3, 3.9, 8.5, 8.8, 10.2, 10.3, 10.7, 16.7
- **Sources:** Gender guidance on UNGP 24; WEPs GAT 14; GRI 403 Occupational Health and Safety, 403-2, 406 Non-Discrimination, 406-1, 414 Supplier Social Assessment, 414-2; SASB Apparel CG-AA-430b.2



### REPRESENTATION

This measurement area considers the fair representation of women across the workforce broadly and the systemic discrimination that women face. It considers gender diversity in leadership in the workplace and supply chain as well as in occupational functions where women have traditionally been discriminated against either by being over-represented or underrepresented. It also considers women workers in the supply chain and the extent to which companies drive an enabling environment for them to exercise their rights. This measurement area includes the following key themes: gender equality in leadership; professional development and promotion; occupational segregation; turnover and absenteeism; gender-equality in leadership in the supply chain; non-discrimination against pregnant and/or married women workers in the supply chain; enabling environment for freedom of association and collective bargaining in the supply chain; and gender-responsive procurement.

### WORKPLACE

#### 11 Gender equality in leadership

- **Indicator:** The company has achieved gender equality in leadership.
- **Rationale:** A company with gender equality in leadership demonstrates that it has operationalised its commitment to promote the participation of women in decision-making at all levels in the organisation<sup>98</sup>. Gender equality in leadership is associated with benefits in terms of company governance, financial returns, innovation<sup>49</sup>, and recruitment and retention of women<sup>99</sup>.
- **SDG targets:** 5.1, 5.5, 10.2, 10.3, 12.6, 16.7, 17.18
- **Sources:** WEPs GAT 4; UNDP GES 1, 3; WGEA GES Q 2, 2.1b, 2.1c; GRI 102-24, 405 Diversity and Equal Opportunities, 405-1; Equileap 1, 2, 3, 4; Bloomberg GEI 1, 2, 3, 4, 5, 6, 8, 9, 10

#### 12 Professional development and promotion

- **Indicator:** The company offers professional development programmes and equal promotion opportunities to its women employees.
- **Rationale:** A company that invests in professional development opportunities to support women's career development can grow a pipeline of women leaders to form its future gender-diverse leadership<sup>100</sup> 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<sup>98</sup>. It can also confer productivity benefits to wider society and the economy through contributing to closing the gender gap in labour force participation<sup>101</sup>.
- **SDG targets:** 5.1, 5.5, 5B, 4.4, 10.2, 10.3, 12.6, 16.7, 17.18



## Annex 8: Indicator details

- **Sources:** WEPs GAT 4; UNDP GES 14; WGEA GES 1, Q1.10, 1.11; GRI 103, 404 Training and Education; Equileap 5; Bloomberg GEI 13

### 13 Occupational segregation

- **Indicator:** The company has achieved gender equality across key functions.
- **Rationale:** A company that addresses the issue of gender-based occupational segregation can become a preferred employer for women<sup>99</sup> 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 care and family responsibilities can result in a higher concentration of women in specific functions, which tend to have lower pay and status than comparable roles predominantly occupied by men<sup>99</sup>.
- **SDG targets:** 5.1, 5.5, 10.2, 12.6, 16.7, 17.18
- **Sources:** UNDP GES 1, 2; Bloomberg GEI 11, 12; GRI 103, 405 Diversity and Equal Opportunity, 405-1

### 14 Turnover and absenteeism

- **Indicator:** The company measures and addresses employee turnover and absenteeism by sex.
- **Rationale:** A company that tracks and analyses sex-disaggregated employee turnover and absenteeism data can gain insights to inform its gender equality and women's empowerment efforts and demonstrate a commitment to its women employees.
- **SDG targets:** 5.1, 10.2, 10.3, 12.6

- **Sources:** WEPs GAT 3, GRI 103, 401 Employment, 401-1; Bloomberg GEI 15

## SUPPLY CHAIN

### 15 Gender equality in leadership in the supply chain

- **Indicator:** The company requires its suppliers to drive gender equality in leadership.
- **Rationale:** A company that requires its suppliers to drive gender equality in leadership and supports them to achieve this, demonstrates its commitment to gender equality and women's empowerment across its value chain. This is in a context where gender-diverse leadership confers benefits in terms of company governance, financial returns and innovation<sup>2</sup> and recruitment and retention of women<sup>99</sup>. Women can serve as supervisors or managers and occupy similar 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, 12.6, 16.7, 17.18
- **Sources:** GRI 103, 405 Diversity and Equal Opportunity, 405-1

### 16 Non-discrimination against pregnant and/or married women workers in the supply chain

- **Indicator:** The company requires its suppliers not to discriminate against pregnant and/or married women workers.
- **Rationale:** A company that scrutinises and holds its suppliers accountable for discriminatory practices that violate women's

## Annex 8: Indicator details

sexual and reproductive health and rights, can help discourage any further negative gender impacts in its supply chain. An example of a discriminatory practice often found in garment factories is routine pregnancy testing in the recruitment process<sup>102</sup>.

- **SDG targets:** 5.1, 5.5, 8.5, 10.2, 10.3, 12.6, 16.7
- **Sources:** WEPs GAT 14; GRI 103, 406 Non-Discrimination; SASB Apparel- CG-AA-430b.1; also informed by ND.6 and ND.7 in Fair Labor Association's guidance<sup>103</sup>

### 17 Enabling environment for freedom of association and collective bargaining in the supply chain

- **Indicator:** The company requires its suppliers to create an enabling environment for workers to exercise their rights to freedom of association and collective bargaining.
- **Rationale:** A company that requires its suppliers to have recognition agreements with local trade unions and provides awareness of and support to workers on their rights to freedom of association and collective bargaining, encourages women workers' realisation of these rights.
- **SDG targets:** 5.1, 8.8
- **Sources:** GRI 103, 407 Freedom of Association and Collective Bargaining; SASB Apparel CG-AA-430b.1; CHRB D2.6.b

### 18 Gender-responsive procurement

- **Indicator:** The company actively supports women-owned businesses.
- **Rationale:** A company that procures from women-owned businesses 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<sup>104</sup>. This can confer benefits on the company, including a more diversified supplier base and increased market competition among suppliers.

- **SDG targets:** 5.1, 5.5, 5.A, 1.4, 4.4, 8.3, 9.3, 10.2, 10.3, 10.4, 12.6, 17.18
- **Sources:** WEPs GAT 13; GRI 103, 204; Equileap 16; Bloomberg GEI 49

### COMPENSATION AND BENEFITS

This measurement area considers the fair compensation of women and addresses the gender pay gap that persists globally. The issue of compensation and benefits manifests itself as a gender pay gap in a company's workplace, while in a company's 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. Further, this 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 disproportionately carry. This measurement area includes the following key themes: gender pay gap; primary and secondary carer leave; childcare and other family support; flexible work; formal contracts in the supply chain; living wage in the supply chain; and family-friendly benefits provision in the supply chain.

## WORKPLACE

### 19 Gender pay gap

- **Indicator:** The company measures, publishes and addresses its gender pay gap.
- **Rationale:** A company is expected to collect sex-disaggregated pay data by different pay bands and occupational functions and include other financial benefits in its analysis at least annually. It should take steps to address any gaps identified, in order to reduce pay inequalities. This is in a context where the gender pay gap is a manifestation of gender inequalities within the workforce and driven by multiple factors, among which are occupational segregation, gender bias and skills in recruitment and pay negotiations, and women's lower level of participation or break in workforce participation due to childbirth. A company can publicly report on its gender pay gap to drive improvements. Nonetheless, few companies measure and publish gender pay gap data<sup>21</sup>, unless it is mandated by law<sup>105</sup>.
- **SDG targets:** 5.1, 1.4, 8.5, 10.2, 12.6, 17.18
- **Sources:** WEPs GAT 5; UNDP GES 5; WGEA GES 3 Q4, 4.1; GRI 103, 405 Diversity and Equal Opportunity, 405-2; Equileap 7; Bloomberg GEI 7, 22, 23, 24, 25, 26, 27, 28

### 20A Paid primary carer leave (may be referred to as maternity leave)

- **Indicator:** The company provides paid primary carer leave to its employees.
- **Rationale:** A company that provides paid primary carer leave (at a 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 recover physically from childbirth. A company that provides such paid leave can be rewarded with higher levels of staff recruitment and retention as well as health benefits for staff and society as a whole. Unpaid leave contributes to the gender pay gap and lower levels of women's workforce participation and senior leadership representation.

- **SDG targets:** 5.1, 5.4, 1.3, 2.2, 8.5, 10.2, 10.4, 12.6, 16.7, 17.18
- **Sources:** WEPs GAT 6; UNDP GES 6, 11; WGEA GEI 5, Q5.1, 5.1.1, 5.1.2, 8.8.1; GRI 103, 401 Employment, 401-2, 401-3; Equileap 8; Bloomberg GEI 29a, 31, 52

### 20B Paid secondary carer leave (may be referred to as paternity leave)

- **Indicator:** The company provides paid secondary carer leave to its employees.
- **Rationale:** A company that provides paid secondary carer leave respects women's and men's reproductive rights and right to family life. Companies that provide such paid leave can be rewarded with higher levels of staff recruitment and retention.
- **SDG targets:** 5.1, 5.4, 1.3, 2.2, 10.2, 10.4, 12.6, 16.7
- **Sources:** WEPs GAT 7; WGEA GEI 6, Q6.1, 6.1.1, 6.1.2; GRI 103, 401 Employment, 401-2, 401-3, Equileap 8; Bloomberg GEI 29d, 30d

### 21 Childcare and other family support

- **Indicator:** The company provides childcare and/or other family support to its employees.
- **Rationale:** A company that provides childcare and/or other family support demonstrates its commitment to employees' needs,

## Annex 8: Indicator details

promotes work-life balance and invites potential improvements to its business performance in terms of retention and turnover. Unpaid childcare and other care responsibilities can be particularly challenging for employees with families, and these responsibilities disproportionately fall on women as a result of gender norms.

- **SDG targets:** 5.1, 5.4, 1.3, 2.2, 3.7, 10.2, 10.4
- **Sources:** WEPs GAT 8; UNDP GES 7; WGEA GES 4, Q10, 11, 11.1, 11.2; GRI 103, 401 Employment, 401-2; Bloomberg GEI 35

### 22 Flexible work

- **Indicator:** The company provides flexible working options to its employees.
- **Rationale:** A company that provides flexible work options including paid time off for breastfeeding and to attend healthcare appointments with dependents, demonstrates their commitment to the needs of their employees and invites potential improvements to their business performance. 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:** 5.1, 5.4, 5B, 1.3, 10.2, 10.4, 17.18
- **Sources:** WEPs GAT 9; UNDP GES 7; WGEA GES 4, Q9, 14; Equileap 9; Bloomberg GEI 36, 37

## SUPPLY CHAIN

### 23 Formal contracts in the supply chain

- **Indicator:** The company requires its suppliers to offer their workers formal contracts.
- **Rationale:** A company that requires its suppliers to respect labour rights and meet international standards by offering workers formal contracts demonstrates its commitment to gender equality and women's empowerment. This is in a context where, in the apparel sector especially, it is common for women workers to be employed informally or through low-quality, indirect or 'flexible' contracts, if any, and as a result they are at risk of low wages and no social protection<sup>106</sup>. Furthermore, informal work opens up companies to the risk of directly or indirectly employing victims of forced labour and human trafficking.
- **SDG targets:** 5.1, 5.4, 1.1, 1.2, 1.4, 8.5, 8.7, 8.8, 10.1, 10.2
- **Sources:** GRI 102-8

### 24 Living wage in the supply chain

- **Indicator:** The company requires its suppliers to pay their workers a living wage and monitors supplier adherence.
- **Rationale:** A company that ensures its suppliers offer a living wage to workers contributes 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<sup>7</sup> for them and their families 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



## Annex 8: Indicator details

workers a living wage that is sufficient to cover the basic needs (food, water, clothing, transport, education, healthcare and other essentials) of the worker and his or her dependents as well as provide them with some discretionary income<sup>107</sup>.

- **SDG targets:** 5.1, 1.1, 1.2, 8.5, 8.7, 8.8, 10.1, 10.2, 10.4
- **Sources:** CHRB D.2.1.b

### 25 Family-friendly benefits provision in the supply chain

- **Indicator:** The company requires its suppliers to provide primary and secondary carer leave as well as childcare and/or other family support.
- **Rationale:** A company that provides family-friendly benefits, including paid primary and secondary carer leave, 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. The provision of benefits 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:** 5.1, 5.4, 1.3, 2.2, 8.5, 8.8, 10.1, 10.2, 10.4
- **Sources:** GRI 103, 401 Employment, 401-2

## HEALTH AND WELL-BEING

This measurement area considers the unique health and well-being needs of women employees and 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 employees and 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, in the supply chain in particular. This measurement area includes the following key themes: health information and services for employees; safe and healthy work environment in the supply chain; and health information and services in the supply chain.

## WORKPLACE

### 26 Health information and services for employees

- **Indicator:** The company ensures the provision and coverage of gender-responsive health information and services for its employees.
- **Rationale:** A company that invests in women's health and well-being, including maternal health, sexual and reproductive health (e.g., contraception, abortion, assisted reproductive technologies) and mental health, stands not only to improve the lives, health and workforce participation of women employees but also to generate business returns in terms of its productivity, recruitment, retention and reputation<sup>108</sup>.
- **SDG targets:** 5.1, 5.6, 1.3, 2.2, 3.1, 3.3, 3.7, 3.8, 8.8, 17.18
- **Sources:** WEPs GAT 11, 12; GRI 103, 401 Employment, 401-2, 403

## Annex 8: Indicator details

### SUPPLY CHAIN

#### 27 Safe and healthy work environment in the supply chain

- **Indicator:** The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers and to provide their workers with a gender-responsive, safe and healthy work environment.
- **Rationale:** A company that requires its suppliers to address the specific health, safety and hygiene needs of women workers 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, for example, many workers in garment factories may not have access to adequate toilet facilities or dedicated breastfeeding rooms and may be exposed to strenuous work and hazardous chemicals and dyes which have implications for their reproductive health.
- **SDG targets:** 5.1, 5.6, 1.3, 2.2, 3.1, 3.3, 3.7, 3.9, 6.2, 8.8, 11.2, 17.1
- **Sources:** WEPs GAT 14; GRI 403 Occupational Health and Safety; SASB Apparel CG-AA-430b.1; Equileap 13

#### 28 Health information and services in the supply chain

- **Indicator:** The company requires its suppliers to ensure access to gender-responsive health information and services for their workers.
- **Rationale:** A company that requires its suppliers to ensure access to gender-responsive health information and services for its workers can improve the lives and workforce participation of the women workers and also generate business returns in terms of productivity, recruitment, retention and reputation. This is especially true in the apparel industry where many women workers in garment factories

still lack critical health information and services.

- **SDG targets:** 5.1, 5.6, 1.3, 2.2, 3.1, 3.3, 3.7, 3.8, 6.2, 8.8, 11.2, 17.18
- **Sources:** WEPs GAT 14; GRI 103, 403 Occupational Health and Safety, 403-6

### VIOLENCE AND HARRASSMENT

Violence and harassment in the world of work can constitute a human rights violation or abuse, and it is a threat to equal opportunities as well as unacceptable and incompatible with decent work. This measurement area looks at a spectrum of actions that a company can take to prevent violence and harassment in the workplace and in its supply chain. It also considers the process a company can implement to address and (effectively) remediate claims of violence and harassment. This measurement area includes the following key themes: violence and harassment prevention; violence and harassment remediation; violence and harassment prevention in the supply chain; violence and harassment remediation in the supply chain.

### WORKPLACE

#### 29 Violence and harassment prevention

- **Indicator:** The company actively prevents violence and harassment in the workplace.
- **Rationale:** A company that promotes an environment of zero tolerance of violence and harassment acknowledges the broad effects of violence and harassment on workers' lives and explores the underlying causes and risk factors of the issue. The company

## Annex 8: Indicator details

also 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<sup>12</sup> 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:** 5.1, 5.2, 8.7, 16.1, 17.18
- **Sources:** WEPs GAT 10, 11; UNDP GES 8; WGEA GES 6, Q16, 17; GRI 103, 403 Occupational Health and Safety, 406 Non-Discrimination; Equileap 12, 13; Bloomberg GEI 42, 43, 44

### 30 Violence and harassment remediation

- **Indicator:** The company effectively remediates claims of violence and harassment in the workplace.
- **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 violence and harassment. The ILO convention on violence and harassment in the world of work<sup>12</sup> stresses the need for companies to offer workers access to gender-responsive, safe and effective grievance and remediation mechanisms and provide the appropriate support surrounding them.
- **SDG targets:** 5.1, 5.2, 8.7, 12.6, 16.1
- **Sources:** Gender guidance on UNGP 22; WEPs GAT 10; UNDP GES 8; WGEA GES 6, Q16.1; GRI 103, 403 Occupational Health and Safety, 406 Non-Discrimination, 406-1; Bloomberg GEI 45, 46, 47

## SUPPLY CHAIN

### 31 Violence and harassment prevention in the supply chain

- **Indicator:** The company actively prevents violence and harassment in the 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<sup>12</sup> 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:** 5.1, 5.2, 8.7, 10.7, 16.1, 17.18
- **Sources:** GRI 103, 403 Occupational Health and Safety, 406 Non-Discrimination, 414; SASB Apparel CG-AA-430b.3

### 32 Violence and harassment remediation in the supply chain

- **Indicator:** The company effectively remediates violence and harassment grievances in the supply chain.
- **Rationale:** A company that monitors its suppliers' remediation process for addressing violence and harassment grievances filed by workers and takes 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<sup>12</sup> 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.

## Annex 8: Indicator details

- **SDG targets:** 5.1, 5.2, 8.7, 10.7, 12.6, 16.1, 17.18
- **Sources:** Gender guidance on UNGP 22; GRI 103, 414 Supplier Social Assessment; SASB Apparel CG-AA-430b.3, CHRB C7

### MARKETPLACE

This measurement area focuses on the marketplace element of a company's value chain. It looks at the non-discriminatory marketing practices that a company has in place to ensure gender-responsive communications and engagement with its customers to support gender equality and women's empowerment. This measurement area includes one key theme: marketing content.

#### 33 Marketing content

- **Indicator:** The company ensures it engages in non-discriminatory marketing practices that support gender equality and women's empowerment.
- **Rationale:** A company that proactively manages its marketing content to ensure it is non-discriminatory and supports gender equality and women's empowerment, demonstrates its commitment to the responsible and dignified portrayal of women. This is in recognition of the fact that harmful gender stereotypes in marketing and advertising contribute to gender inequality and reinforce harmful gender stereotypes.
- **SDG targets:** 5.1
- **Sources:** WEPs GAT 15; UNDP GES; GRI 103, 417 Marketing and Labelling; Bloomberg GEI 48

### COMMUNITY

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 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. This measurement area includes one key theme: community support.

#### 34 Community support

- **Indicator:** The company supports initiatives that drive gender equality and women's empowerment in the community.
- **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 and advocacy on 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:** 5.1, 5.B, 5.C, 12.6
- **Sources:** WEPs GAT 18; GRI 103, 413 Local Communities, 413-1; Bloomberg GEI 55(a), 56



## Annex 8: Indicator details

### ASSESSMENT OF CONTROVERSIES

The Gender Benchmark screens companies in its scope for controversies related to gender-based violence, gender discrimination, sexual harassment, health and well-being violations and other relevant issues. Types of controversies include fines, settlements, penalties and official rulings, among others. Controversies identified will not affect a company's score. Rather, the company will be assigned a coloured flag in addition to its score that depicts the seriousness of the controversy or controversies that it has been associated with.

- Has the company had a court ruling for gender-based discrimination/sexual harassment in the last two years?
- Has the company settled any cases for gender-based discrimination/sexual harassment in the last two years?
- Has the company had an official ruling for gender-discriminatory practices in its advertising or marketing content in the last two years?

**Sources:** Equileap E Alarm Bells



# Annex 9: Abbreviated questionnaire for the Gender Benchmark

Below is an abbreviated version of the Gender Benchmark questionnaire. The full, detailed version can be found [here](#).

Indicator	Indicator questions
<b>CORPORATE (WORKPLACE, SUPPLY CHAIN, MARKETPLACE AND COMMUNITY)</b>	
<b>1 Strategic action</b> The company has integrated gender equality and women's empowerment into its business strategy.	<b>Q 1</b> Has the company made a public commitment to gender equality and women's empowerment? <b>Q 2</b> Does the company have a gender strategy or has the company integrated gender equality and women's empowerment into its business strategy? <b>Q 3</b> Has the company undertaken a self-assessment or third-party assessment or certification for gender equality? <b>Q 4</b> Has the company publicly disclosed specific targets on gender equality and women's empowerment?
<b>2 Senior leadership accountability</b> The company has established senior leadership accountability for driving gender equality and women's empowerment.	<b>Q 5</b> Does the company have a specific individual or individuals with direct and overall responsibility for gender equality and women's empowerment in the company? <b>Q 6</b> If the company has specific targets on gender equality and women's empowerment, which levels of leadership have at least annual oversight of progress against them?
<b>3 Gender-responsive human rights due diligence process</b> The company has a gender-responsive risk identification and assessment process as part of its human rights due diligence process.	<b>Q 7</b> Which of the following gender-related human rights impacts does the company screen for as part of its human rights due diligence process in its workplace and supply chain? <b>Q 8</b> Which gender-related human rights impacts has the company identified and assessed as being salient (i.e. most severe and potentially irremediable if not addressed)? <b>Q 9</b> Does the company consult with any of the following parties as part of the risk identification and assessment process?
<b>4 Sex-disaggregated data</b> The company systematically collects, monitors and analyses sex-disaggregated data across its value chain.	See questions <b>Q 11, Q 21, Q 23, Q 28, Q 33, Q 54, Q 77, Q 90.</b>
<b>WORKPLACE</b>	
<b>5 Grievance mechanism</b> The company has a gender-responsive grievance mechanism.	<b>Q 10</b> Does the company have a gender-responsive mechanism through which employees can report grievances? <b>Q 11</b> Does the company collect, analyse and monitor sex-disaggregated grievance data at least annually?
<b>6 Employee engagement</b> The company seeks feedback from its employees to inform its gender equality and women's empowerment efforts.	<b>Q 12</b> Does the company have employee surveys or other engagement mechanisms that specifically address gender equality and women's empowerment issues? <b>Q 13</b> Has the company integrated employee feedback regarding gender issues into its company policies and/or practices?
<b>7 External stakeholder engagement</b> The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.	<b>Q 14</b> Does the company engage with external stakeholders to inform its gender equality and women's empowerment efforts? <b>Q 15</b> Has the company integrated external stakeholder feedback on gender issues into its company policies and/or practices?
<b>11 Gender equality in leadership</b> The company has achieved gender equality in leadership.	<b>Q 16</b> What proportion (%) of the company's board of directors are women? <b>Q 17</b> What proportion (%) of the company's senior executives are women? <b>Q 18</b> What proportion (%) of the company's senior management are women? <b>Q 19</b> What proportion (%) of the company's middle/other management are women? <b>Q 20</b> What proportion (%) of the company's workforce are women? <b>Q 21</b> Does the company collect, analyse and monitor sex-disaggregated data on the gender balance of its workforce across various levels of leadership at least annually?
<b>12 Professional development and promotion</b> The company offers professional development programmes and equal promotion opportunities to its women employees.	<b>Q 22</b> Does the company offer professional development programmes with specific support for women? <b>Q 23</b> Does the company collect, analyse and monitor sex-disaggregated data on the percentage of employees participating in these programmes, at least annually? <b>Q 24</b> Does the company collect sex-disaggregated data on percentage of employees promoted?
<b>13 Occupational segregation</b> The company has achieved gender equality across key functions.	<b>Q 25</b> Does the company collect sex-disaggregated data on the gender balance of its workforce by occupational function?

<p><b>14 Turnover and absenteeism</b> The company measures and addresses employee turnover and absenteeism by sex.</p>	<p><b>Q 26</b> Does the company collect sex-disaggregated data on the annual turnover of employees? <b>Q 27</b> Does the company collect sex-disaggregated data on the annual absenteeism levels of employees? <b>Q 28</b> Does the company collect, analyse and monitor sex-disaggregated data on turnover and absenteeism at least annually?</p>
<p><b>19 Gender pay gap</b> The company measures, publishes and addresses its gender pay gap.</p>	<p><b>Q 29</b> Does the company collect sex-disaggregated pay data? <b>Q 30</b> Does the company collect sex-disaggregated pay data by different pay bands? <b>Q 31</b> Does the company collect sex-disaggregated pay data by occupational function? <b>Q 32</b> Does the company include other financial benefits when analysing its gender pay gap? <b>Q 33</b> Does the company collect, analyse and monitor sex-disaggregated data on pay, at least annually? <b>Q 34</b> Does the company use a third party to undertake/verify its gender pay gap analysis? <b>Q 35</b> Does the company have a strategy/is the company taking active steps to address any pay gaps identified?</p>
<p><b>20A Paid primary carer leave (may be referred to as maternity leave)</b> The company provides paid primary carer leave to its employees.</p>	<p><b>Q 36</b> Does the company have a global policy of providing at least 14 weeks of paid primary carer leave offered to full-time employees? <b>Q 37</b> Does the company have a global policy of providing at least 14 weeks of paid primary carer leave to part-time employees? <b>Q 38</b> Does the company monitor the return-to-work rate of employees after primary carer leave and their retention a year after primary carer leave? <b>Q 39</b> Does the company implement concrete actions (excluding policies) that promote the return to work and retention of workers after primary care leave?</p>
<p><b>20B Paid secondary carer leave (may be referred to as paternity leave)</b> The company provides paid secondary carer leave to its employees.</p>	<p><b>Q 40</b> Does the company have a global policy of providing at least two weeks of paid secondary carer leave to full-time employees? <b>Q 41</b> Does the company track the number of workers who take secondary carer leave? <b>Q 42</b> Does the company implement concrete actions (excluding policies) that promote the uptake of secondary carer leave?</p>
<p><b>21 Childcare and other family support</b> The company provides childcare and/or other family support to its employees.</p>	<p><b>Q 43</b> Does the company offer childcare and/or other support to its employees?</p>
<p><b>22 Flexible work</b> The company provides flexible working options to its employees.</p>	<p><b>Q 44</b> Does the company offer flexible working hours to its employees (the ability to alter the start and end of the working day)? <b>Q 45</b> Does the company offer flexible work locations to its employees (the ability to work from home/telecommuting)?</p>
<p><b>26 Health information and services for employees</b> The company ensures the provision and coverage of gender-responsive health information and services for its employees.</p>	<p><b>OPERATIONS OUTSIDE THE US</b> <b>Q 46</b> For each of the health information and services listed (i.e., maternal health, sexual and reproductive health, mental health), in countries where no or only partial government-funded support is provided, does the company cover any of the remaining costs for its employees?</p> <p><b>FOR US OPERATIONS</b> <b>Q 47</b> Does the company offer its US-based employees a fully insured health plan or a self-insured health plan? <b>Q 48</b> Does the company provide coverage of the costs associated with any of the following health information and services (i.e., maternal health, sexual and reproductive health, mental health)? <b>Q 49</b> Does the company monitor that the health insurance providers ensure network adequacy and quality of services obtainable under the plans offered, including for maternal health, sexual and reproductive health and mental health?</p>
<p><b>29 Violence and harassment prevention</b> The company actively prevents violence and harassment in the workplace.</p>	<p><b>Q 50</b> Does the company have any publicly available policies regarding violence and harassment in the workplace? <b>Q 51</b> Does the company provide training on violence and harassment to its employees? <b>Q 52</b> Does the company take any additional actions to help prevent violence and harassment in the workplace?</p>
<p><b>30 Violence and harassment remediation</b> The company effectively remediates claims of violence and harassment in the workplace.</p>	<p><b>Q 53</b> Does the company have a remediation process for addressing violence and harassment grievances in the workplace? <b>Q 54</b> Does the company collect, analyse and monitor sex-disaggregated data on the remediation of violence and harassment grievances at least annually?</p>
<p><b>SUPPLY CHAIN</b></p>	
<p><b>8 Commitment in the supply chain</b> The company drives gender equality and women's empowerment within its supply chain.</p>	<p><b>Q 55</b> Does the company require its suppliers to undertake a gender needs assessment with respect to their supply chain workers? <b>Q 56</b> Has the company publicly disclosed specific targets on gender equality and women's empowerment in its supply chain? <b>Q 57</b> Does the company track its progress against the targets?</p>
<p><b>9 Grievance mechanism in the supply chain</b> The company requires its suppliers to have a gender-responsive grievance mechanism.</p>	<p><b>Q 58</b> Does the company ensure its supply chain workers have access to the company's own grievance mechanism to raise complaints (including in relation to gender-related issues) about the company's suppliers or the company's operations? <b>Q 59</b> Does the company require its suppliers to have a grievance mechanism in place for workers to raise complaints (including gender-related issues) related to the supplier or the company's operations?</p>
<p><b>10 Corrective action process in the supply chain</b> The company has a gender-responsive corrective action process in place in its supply chain.</p>	<p><b>Q 60</b> Does the company screen for gender-related issues among its suppliers, as part of its audit process? <b>Q 61</b> Has the company identified any gender-related issues as requiring corrective action to be taken by a supplier within a set period of time in order to remediate the issue? <b>Q 62</b> Has the company identified any gender-related issues as automatically resulting in termination of the relationship with a supplier? <b>Q 63</b> In the past two years, did the company agree upon corrective action plans linked to gender-related issues with any of its suppliers? <b>Q 64</b> In the past two years, did the company terminate its relationship due to gender-related issues with any of its suppliers?</p>
<p><b>15 Gender equality in leadership in the supply chain</b> The company requires its suppliers to drive gender equality in leadership.</p>	<p><b>Q 65</b> Does the company collect or require its suppliers to collect sex-disaggregated data by leadership level across the supply chain? <b>Q 66</b> Does the company support its suppliers in offering professional development opportunities to women workers in the supply chain?</p>

<p><b>16 Non-discrimination against pregnant and/or married women workers in the supply chain</b> The company requires its suppliers not to discriminate against pregnant and/or married women workers.</p>	<p><b>Q 67</b> Does the company require its suppliers to have an equal opportunity/non-discrimination policy that explicitly protects pregnant/married women workers? <b>Q 68</b> Does the company require its suppliers to provide training to its hiring managers to ensure a non-biased approach to the recruitment and promotion of pregnant/married women workers? <b>Q 69</b> Does the company provide support to its suppliers to prevent discrimination against pregnant/married women workers in the supply chain?</p>
<p><b>17 Enabling environment for freedom of association and collective bargaining in the supply chain</b> The company requires its suppliers to create an enabling environment for workers to exercise their rights to freedom of association and collective bargaining.</p>	<p><b>Q 70</b> Does the company require its suppliers to have recognition agreements with local trade unions? <b>Q 71</b> Does the company require its suppliers to prohibit gender-specific intimidation, harassment, retaliation and violence against trade union members/representatives? <b>Q 72</b> Does the company provide or require its suppliers to provide awareness and education support to workers on their rights to freedom of association and collective bargaining? <b>Q 73</b> Do the company's suppliers have any recognised collective bargaining agreements currently in place?</p>
<p><b>18 Gender-responsive procurement</b> The company actively supports women-owned businesses.</p>	<p><b>Q 74</b> Has the company made a public commitment to gender-responsive procurement? <b>Q 75</b> Does the company procure from women-owned businesses? <b>Q 76</b> Has the company taken any specific actions to increase its support for women-owned businesses? <b>Q 77</b> Does the company collect, analyse and monitor data on the total procurement spend that is directed to women-owned businesses?</p>
<p><b>23 Formal contracts in the supply chain</b> The company requires its suppliers to offer their workers formal contracts.</p>	<p><b>Q 78</b> Does the company require its suppliers to offer their workers formal contracts? <b>Q 79</b> Does the company take any specific actions to help ensure its supplier support formal rather than informal work?</p>
<p><b>24 Living wage in the supply chain</b> The company requires its suppliers to pay their workers a living wage and monitors supplier adherence.</p>	<p><b>Q 80</b> Does the company require its suppliers to pay their workers a living wage? <b>Q 81</b> Does the company monitor the payment of living wages by its suppliers? <b>Q 82</b> Does the company take any specific actions to help ensure its suppliers pay their workers a living wage?</p>
<p><b>25 Family-friendly benefits provision in the supply chain</b> The company requires its suppliers to provide primary and secondary carer leave as well as childcare and/or other family support.</p>	<p><b>Q 83</b> Does the company require its suppliers to offer at least 14 weeks of paid primary carer leave to their workers? <b>Q 84</b> Does the company require its suppliers to offer at least two weeks of paid secondary carer leave to their workers? <b>Q 85</b> Does the company require its suppliers to provide childcare support to their workers? <b>Q 86</b> Does the company require its suppliers to provide other family support to their workers?</p>
<p><b>27 Safe and healthy work environment in the supply chain</b> The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers, and to provide their workers with a gender-responsive, safe and healthy work environment.</p>	<p><b>Q 87</b> Does the company require its suppliers to address the specific health, safety and hygiene needs of their women workers? <b>Q 88</b> Does the company monitor supplier adherence to the requirement to address the specific health, safety and hygiene needs of their women workers? <b>Q 89</b> Does the company support its suppliers in ensuring a gender-responsive, safe and healthy work environment for their workers? <b>Q 90</b> Does the company collect, analyse and monitor sex-disaggregated data on injuries, fatalities and absenteeism of workers in the supply chain?</p>
<p><b>28 Health information and services in the supply chain</b> The company requires its suppliers to ensure access to gender-responsive health information and services for their workers.</p>	<p><b>Q 91</b> Has the company made a public commitment to gender-responsive health information and services in its supply chain? <b>Q 92</b> Does the company require its suppliers to have a clean health room/clinic on-site with credentialed health providers? <b>Q 93</b> Does the company support its suppliers in providing their workers with access to gender-responsive health information and services?</p>
<p><b>31 Violence and harassment prevention in the supply chain</b> The company actively prevents violence and harassment in the supply chain.</p>	<p><b>Q 94</b> Does the company require its suppliers to have a violence and harassment policy that covers their workers? <b>Q 95</b> Does the company require that the policy be made available in one or more local language? <b>Q 96</b> Does the company require its suppliers to provide training on violence and harassment to its managers and workers? <b>Q 97</b> Does the company provide support to its suppliers to prevent violence and harassment in the supply chain?</p>
<p><b>32 Violence and harassment remediation in the supply chain</b> The company effectively remediates grievances of violence and harassment in the supply chain.</p>	<p><b>Q 98</b> Does the company monitor its suppliers' remediation process for addressing violence and harassment grievances filed by their workers? <b>Q 99</b> Does the company require its suppliers to have an effective remediation process for addressing violence and harassment grievances reported by their workers? <b>Q 100</b> Does the company require its suppliers to collect sex-disaggregated data on the remediation of violence and harassment grievances reported by their workers?</p>
<p><b>MARKETPLACE</b></p>	
<p><b>33 Marketing content</b> The company ensures it engages in non-discriminatory marketing practices that support gender equality and women's empowerment.</p>	<p><b>Q 101</b> Has the company made a public commitment to address how gender is portrayed in its marketing campaigns? <b>Q 102</b> Has the company taken any specific actions to avoid discriminatory marketing practices?</p>
<p><b>COMMUNITY</b></p>	
<p><b>34 Community support</b> The company supports initiatives that drive gender equality and women's empowerment in the community.</p>	<p><b>Q 103</b> Does the company support initiatives that drive gender equality and women's empowerment in the community?</p>
<p><b>ASSESSMENT OF CONTROVERSIES</b></p>	
	<p><b>Q 104</b> Has the company had a court ruling for gender-based discrimination/sexual harassment in the last two years? <b>Q 105</b> Has the company settled any cases for gender-based discrimination/sexual harassment in the last two years? <b>Q 106</b> Has the company had an official ruling for gender-discriminatory practices in its advertising or marketing content in the last two years?</p>



# Annex 10: Mapping of the Gender Benchmark to key sources

Gender Benchmark		OTHER KEY CORPORATE GENDER SOURCES								
		Women's Empowerment Principles (WEPs) Gender Gap Analysis Tool	Global Reporting Initiative (GRI)	Bloomberg Gender Equality Index (BGEI)	Equileap Gender Equality Ranking	Workplace Gender Equality Authority (WGEA)	United Nations Development Programme - Gender Equality Seal (UNDP GES)	United Nations Guiding Principles (UNGPs)	Corporate Human Rights Benchmark (CHRB)	Sustainability Accounting Standards Board (SASB)
1	Strategic action	●	●	●	●	●	●	●		
2	Senior leadership accountability	●	●	●		●	●			
3	Gender-responsive human rights due diligence process	●	●					●	●	
4	Sex-disaggregated data							●		
5	Grievance mechanism	●	●		●			●	●	
6	Employee engagement	●	●	●		●		●		
7	External stakeholder engagement	●	●					●	●	
8	Commitment in the supply chain	●	●		●			●	●	
9	Grievance mechanism in the supply chain		●					●	●	
10	Corrective action process in the supply chain	●	●							●
11	Gender equality in leadership	●	●	●	●	●	●			
12	Professional development and promotion	●	●	●	●	●	●			
13	Occupational segregation		●	●			●			
14	Turnover and absenteeism	●	●	●						
15	Gender equality in leadership in the supply chain		●							
16	Non-discrimination against pregnant and/or married women workers in the supply chain	●	●							●
17	Enabling environment for freedom of association and collective bargaining in the supply chain		●						●	

# Annex 10: Mapping of the Gender Benchmark to key sources

<b>Gender Benchmark</b>		Women's Empowerment Principles (WEPs) Gender Gap Analysis Tool	Global Reporting Initiative (GRI)	Bloomberg Gender Equality Index (BGEI)	Equileap Gender Equality Ranking	Workplace Gender Equality Authority (WGEA)	United Nations Development Programme - Gender Equality Seal (UNDP GES)	United Nations Guiding Principles (UNGP)	Corporate Human Rights Benchmark (CHRB)	Sustainability Accounting Standards Board (SASB)
18	Gender-responsive procurement	●	●	●	●					●
19	Gender pay gap	●	●	●	●	●	●			
20A	Paid primary carer leave	●	●	●	●	●	●			
20B	Paid secondary carer leave	●	●	●	●	●	●			
21	Childcare and other family support	●	●	●		●	●			
22	Flexible work	●		●	●	●	●			
23	Formal contracts in the supply chain		●							●
24	Living wage in the supply chain				●				●	
25	Family-friendly benefits provision in the supply chain		●							
26	Health information and services for employees	●	●	●						
27	Safe and healthy work environment in the supply chain	●	●							
28	Health information and services in the supply chain	●	●							●
29	Violence and harassment prevention	●		●		●	●			
30	Violence and harassment remediation	●		●		●	●	●		
31	Violence and harassment prevention in the supply chain	●	●							●
32	Violence and harassment remediation in the supply chain		●					●		
33	Marketing content	●	●	●	●		●			
34	Community support	●	●	●						
	Assessment of Controversies				●					

Below are definitions to key terms referred to throughout the Gender Benchmark methodology and questionnaire. They offer further guidance and context to our work and draw from a number of external sources, such as WHO, GRI, ILO, OECD, WGEA, among others.

**Abortion:** Refers to an operation or procedure to terminate the pregnancy of a nonviable fetus. A nonviable fetus is not able to survive outside the womb.

**Absenteeism:** Refers to missing work because of incapacity of any kind, not just as the result of work-related injury or disease. Absenteeism does not include permitted leave absences.

**Aggrieved party:** Refers to any person whose rights or interests are adversely affected.

**Arborus GEEIS:** Gender Equality European and International Standard (GEEIS) is an accreditation which conveys a positive, forward-looking message to co-construct a better world, respectful of women and men as well as the planet, and to prepare a world of peace for future generations. Companies accredited with GEEIS are recognised not only for respecting local laws on gender equality, but also for going beyond such laws, putting in place equal processes and good practices<sup>109</sup>.

**Bystander training:** Refers to training that enables staff that may witness but may not directly experience violence and/or harassment to develop skills to identify inappropriate behaviour at work and attitudes that contribute to a culture of gender inequality.

**Chairperson:** An executive elected by a company's board of directors who is responsible for presiding over board or committee meetings.

**Contraception:** Refers to methods used to prevent pregnancy (e.g., pills, condoms, caps or diaphragms). Contraception services refers to the provision of all forms of contraception.

**Credentialed health providers:** Refers to healthcare professionals who have undergone stringent scrutiny regarding their ability to practise medicine, thus assuring patients that they are being treated by providers whose qualifications, training, licensure and ability to practise medicine are acceptable.

**EDGE:** EDGE is a global assessment methodology and business certification standard for gender equality. It measures where organisations stand in terms of gender balance across their pipeline, pay equity, effectiveness of policies and practices to ensure equitable career flows as well as inclusiveness of their culture. EDGE stands for Economic Dividends for Gender Equality and is distinguished by its rigour and focus on business impact<sup>110</sup>.

**Employee turnover:** Refers to employees who leave an organisation voluntarily or due to dismissal, retirement or death in service.

**Family planning:** Refers to the ability of people to attain their desired number of children and determine the spacing of pregnancies. It is achieved through ensuring access to preferred contraceptive methods for women and couples and is essential for securing the well-being

and autonomy of women.

**Fully insured health plan vs self-insured health plan:** A fully insured health plan refers to a health insurance plan in which an employer pays a specific premium amount to an insurance company to get coverage for a specific number of employees. Fully insured health plans are an alternative to self-funded plans, in which an employer acts as its own health insurance company. With fully insured plans, the health insurance company handles all of the administrative responsibilities and pays out all of the claims. With a self-funded insurance plan, these responsibilities typically fall on the employer. Fully insured plans are often more expensive because they require premium payments. However, self-funded insurance plans can be more difficult for the employer to manage since the employer would be responsible for both paying out the claims and managing the policies itself.

**Gender needs assessment:** An assessment of the needs of women workers in order to understand the specific issues facing them and identify possible areas of intervention that support gender equality and women's empowerment. A gender needs assessment need not be stand-alone so long as it assesses the needs of female workers in the context of broader worker needs (e.g., financial well-being).

**Gender pay gap:** Refers to the difference between average hourly earnings of men and average hourly earnings of women expressed as a percentage of average hourly earnings of men. This indicator provides a measure of the relative difference between the hourly earnings of men and those of women.

**Median gender pay gap:** Refers to the difference between the midpoints in the ranges of hourly earnings of men and women. It takes all salaries in the sample, lines them up in order from lowest to highest, and picks the middle salary.

**Mean gender pay gap:** Refers to the difference between the average hourly earnings of men and women (i.e., gender pay gap).

**Gender responsive:** Refers to outcomes that reflect an understanding of gender roles and inequalities and which make an effort to encourage equal participation and equal and fair distribution of benefits. Gender responsiveness is accomplished through gender analysis and gender inclusiveness.

**Gender-responsive grievance mechanism:** A grievance mechanism that takes into account the specific needs of women employees/aggrieved parties and reflects an understanding of gender roles and inequalities.

**Gender-responsive health information and services:** Health information and services that take into account the specific health needs of women and girls.

**Gender-responsive procurement:** Refers to a sustainable selection of services, goods or civil works that takes into account the impact on gender equality and women's empowerment. It is an opportunity for the procuring entity to expand its global markets, diversifying its supply chains while simultaneously growing the economy and



improving the lives of women around the globe by screening suppliers for alignment to elimination of discrimination against women, the empowerment of women, and the achievement of equality between women and men.

**Informal work:** Refers to work without a formal contract, lacking social protection, rights at work and decent working conditions.

**Living wages:** There are numerous definitions of living wage but the core concept is to provide a decent standard of living for a worker and his or her family. A living wage is sufficient to cover food, water, clothing, transport, education, health care and other essential needs for workers and their families based on a regular work week not including overtime hours.

**Maternal health:** Refers to the health of women during pregnancy, childbirth, and the postpartum period. It encompasses the healthcare dimensions of family planning, preconception, prenatal, and postnatal care in order to ensure a positive and fulfilling experience, in most cases, and reduce maternal morbidity and mortality, in other cases.

**Menstrual health:** Refers to both the menstrual hygiene management practices and the broader systemic factors that link menstruation with health, well-being, gender, education, equity, empowerment and human rights (in particular the human right to water and sanitation).

**Mental health:** Refers to a state of well-being in which an individual realises his or her own abilities, can cope with the normal stresses of

life, can work productively and is able to make a contribution to his or her community. Mental health services are defined as the assessment, diagnosis, treatment or counselling in a professional relationship to assist an individual or group in alleviating mental or emotional illness, symptoms, conditions or disorders.

**Middle/other management:** May vary depending on the company but usually refers to those with some form of line/employee management responsibility that may be three or more levels removed from the most senior level(s) of the company.

**Primary carer leave:**

**Primary carer** is the member of a couple identified as having greater responsibility for the children and looking after their needs. Primary carer leave is the period of leave for primary carers, who in adoptive or same-sex couples can be someone other than the biological mother. However, as mothers are usually the primary carers, primary carer leave may be referred to as maternity leave.

**Maternity leave:** Refers to employment-protected leave of absence for employed mothers at or in the first few months after childbirth. The ILO recommends at least 14 weeks of paid maternity leave.

**Paid:** Refers to at least two thirds of the full salary.

**Secondary carer leave:**

**Secondary carer** is the member of a couple identified as having secondary responsibility for the children, supplementing the role

of the primary carer, who bears greater responsibility for looking after their needs. Secondary carer leave is the period of leave for secondary carers, who in adoptive or same-sex couples can be someone other than the biological father. As fathers are usually the secondary carers, secondary carer leave may be referred to as paternity leave.

**Paternity leave:** Refers to employment-protected leave of absence for employed fathers at or in the first few months after childbirth. Paternity leave is not stipulated by international convention. In general, periods of paternity leave are much shorter than periods of maternity leave. Because of their short length, workers on paternity leave often continue to receive full wage payments. The ILO recognizes that current best practice with regard to paternity leave is two weeks or more paid leave of absence.

**Paid:** Refers to at least two thirds of the full salary

**Promotion:** Refers to a permanent change when an employee advances to a raised or higher office or rank on an ongoing basis. It does not refer to temporary changes to duties or in circumstances where an employee transfers to a position of equal rank or relocates to an overseas office.

**Reproductive cancers:** Cancers that occur in the reproductive organs (e.g., cervical, vaginal and vulvar cancers).

**Senior executives:** Refers to the senior operating officers or managers of a company who are responsible for the everyday operations of the organisation and report directly to the board of directors.

**Senior management:** Refers to senior officers or managers of an organisation or corporation, reporting to the senior executive level.

**Sexual and reproductive health and rights:** Rights for all to make choices regarding their own sexuality and reproduction, providing they respect the rights of others to bodily integrity. This includes the right to access information and services needed to support these choices and optimise health (e.g., contraception, family planning, abortion).

**STDs/STIs:** Sexually transmitted diseases (STDs) and sexually transmitted infections (STIs) are terms often used interchangeably that refer to diseases or infections that are commonly spread by sexual activity (e.g., HIV/AIDS).

**Suppliers:** Broadly defined as tier 1 suppliers and beyond, including subcontractors. For the purposes of the Gender Benchmark, the focus is primarily on direct, contracted or tier 1 suppliers.

**Supply chain:** Broadly defined as all supply chain business relationships, tier 1 suppliers and beyond, including subcontractors. For the purposes of the Gender Benchmark, the focus is primarily on direct, contracted or tier 1 suppliers.

**Unstereotype Alliance:** Members of the Unstereotype Alliance, commit to creating unstereotyped branded content by depicting people as empowered actors; refraining from objectifying people; and portraying progressive and multi-dimensional personalities<sup>111</sup>.

**UN Women's Empowerment Principles (WEPs):** Refers to a set of Principles offering guidance to business on how to promote gender equality and women's empowerment in the workplace, marketplace and community. Established by the UN Global Compact and UN Women, the WEPs are informed by international labour and human rights standards and grounded in the recognition that businesses have a stake in, and a responsibility for, gender equality and women's empowerment. The WEPs are a primary vehicle for corporate delivery on gender equality dimensions of the 2030 agenda and the UN Sustainable Development Goals<sup>112</sup>.

**UNDP Gender Equality Seal:** The Gender Equality Seal for Public and Private Enterprises (GES) is an innovative programme driven by the UN Development Programme that engages the private sector to achieve excellency standards to promote gender equality and women's empowerment in the business world<sup>113</sup>.

**Violence and harassment:** Refers to a range of unacceptable behaviours and practices that aim at, result in, or are likely to result in physical, psychological, sexual or economic harm. This potentially covers physical abuse, verbal abuse, bullying and mobbing, sexual harassment, threats and stalking, and work-related communications including those enabled by information and communication technologies.

**WEPs-GAT:** The Women's Empowerment Principles Gap Analysis Tool helps companies identify strengths, gaps, and opportunities to improve their performance on gender equality<sup>114</sup>.

**WGEA Employer of Choice:** The WGEA Employer of Choice for Gender Equality citation commenced in 2014 and is a leading practice recognition programme that aims to encourage, recognise and promote active commitment to achieving gender equality in Australian workplaces. The citation's seven focus areas cover leadership, strategy and accountability; developing a gender balanced workforce; gender pay equity; support for caring; mainstreaming flexible work; preventing gender-based harassment and discrimination, sexual harassment and bullying; and driving change beyond your workplace<sup>115</sup>.

**Women-owned businesses:** Business that are at least 51% owned, managed and unconditionally controlled and/or run by one or more women for both long-term decision-making and the day-to-day management and administration of the business operations, along with complete independence from non-women-owned businesses.

**Workers:** An individual performing work for a company, regardless of the existence or nature of any contractual relationship with that company. For the purposes of the Gender Benchmark, workers are individuals performing work in the company's supply chain.

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