



# Gender Benchmark Methodology

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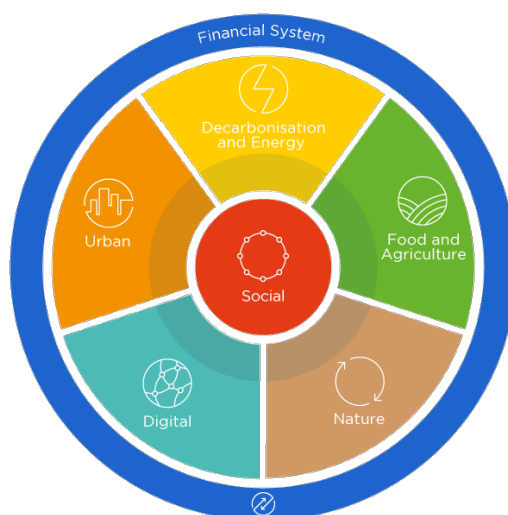
# Introduction

## Benchmarking for a better world

Founded in 2018, the World Benchmarking Alliance (WBA) is a non-profit organisation holding 2,000 of the world's most influential companies – or 'SDG2000' companies – accountable for their part in achieving the Sustainable Development Goals (SDGs). It does this by publishing free and publicly available benchmarks on their performance. WBA shows what good corporate practice looks like so that leading companies have an incentive to keep going and laggards feel pressure to catch up.

WBA has identified seven systems transformations that are needed to put our society, planet and economy on a more sustainable and resilient path. These are the social, food and agriculture, decarbonisation and energy, nature, digital, urban, and financial system transformations (Figure 1). By benchmarking companies on each system transformation, WBA reveals where each company stands in comparison to its peers, where it can improve and where urgent action is needed. The benchmarks provide companies with a clear roadmap of the commitments and changes they must make, as well as equip stakeholders with the insights that they need to collectively ensure that the private sector changes.

FIGURE 1: WBA'S SEVEN SYSTEMS TRANSFORMATIONS



Following the SDGs' 'leave no one behind' principle, the **social transformation** sits at the heart of this seven systems model, embedding social issues in all of WBA's benchmarks. This transformation aims to create a world where companies contribute to a more equal, inclusive and just society that works for everyone. While WBA evaluates the overall performance of the most influential 2,000 companies on all social issues from a scale perspective, we also put a spotlight on human rights (Corporate Human Rights Benchmark) and gender (Gender Benchmark) for a more in-depth assessment.

Gender equality is fundamental for this transformation, as moving the needle in this area has the potential to drive catalytic change in support of the SDGs. Recognising this, WBA's **Gender Benchmark**, a spotlight benchmark in support of the social transformation, takes a deep dive into how companies drive and promote gender equality and women's empowerment to accelerate corporate progress in closing the gender gap.



# The Gender Benchmark

## Corporate accountability on gender equality

Gender inequality is a social issue that cuts across systems, geographies and industries. Women experience adverse impacts of business activities differently and disproportionately and have historically faced discrimination due to existing harmful norms and power structures. They are underrepresented in leadership positions, 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. They receive limited support for their health needs as women and mothers. According to WEF's 2022 [Global Gender Gap Report](#), these gaps were only made worse by the COVID-19 pandemic and its aftermath – particularly on issues such as labour market participation, distribution of care work and stress levels. At the current rate of improvement, it will take 132 years to reach full gender parity and 151 years to close the economic participation and opportunity gender gap.

Women's labour force participation rate worldwide stands slightly above [50%](#), while men's rate is at [around 80%](#). If OECD countries were to raise their female employment rates to match that of Sweden, it could result in a GDP boost of more than [USD 6 trillion](#). Although often overlooked and unaccounted for, unpaid care work plays a crucial role in the economy. It is estimated that assigning a monetary value to women's unpaid work would account for [10% to 39% of global GDP](#).

Corporate leadership and accountability for gender equality are more important than ever. Companies are uniquely positioned to address barriers to gender equality and contribute to significant positive gains towards achieving the SDGs. They can introduce policies and practices that enable women employees, supply chain workers and individuals living in surrounding communities to thrive in normal times and endure turbulent ones. Conversely, the lack of such practices can have severe consequences on women's lives and opportunities around the world, with vulnerable women in low-income countries who lack access to social security schemes and formal support networks continuing to be the most affected.

The UN Women Empowerment Principles (WEPs), established by UN Women and UN Global Compact, offer guidance to businesses on how to deliver on the gender equality dimensions of the SDGs agenda. Additionally, in the last few years, a number of gender frameworks and tools have emerged to support companies in their push for gender equality and women's empowerment, including self-assessment tools, certifications, gender data providers and reporting standards (see Annex 3).

However, data gaps remain around issues such as unpaid care, women's health, and violence and harassment, as well as when it comes to companies' supply chains. Transparency regarding companies' gender efforts is a vital step towards shedding light on the reality of corporate gender impact. Publicly available benchmarks can be a helpful tool towards providing common, transparent and decision-useful information to enable all stakeholders – from business leaders, employees and consumers to investors, policy makers and civil society – to influence corporate actions on gender equality and women's empowerment and help close this corporate accountability gap.



## WBA's approach to benchmarking companies on gender equality

In 2021, WBA published its [first Gender Benchmark](#), focusing on 35 apparel companies across their entire value chain. In response to the feedback we received from different stakeholders following its publication, WBA decided to scale up this work to measure and compare a much larger number of companies across multiple sectors.

As a result, WBA will take a **dual approach** to assess companies on gender equality, aiming for both scale and depth in our efforts to assess and incentivise companies to respect and promote gender equality:



### Gender Assessment

#### Scale

- Assessing all SDG2000 companies across 40 industries
- Applying a subset of the Gender Benchmark Methodology



### Gender Benchmark

#### Depth

- Assessing companies in 2 high-impact sectors
- Applying the full Gender Benchmark Methodology

The Gender Assessment will focus on scale and involve a subset of the full Gender Benchmark Methodology applied to all the [SDG2000](#) companies – the 2,000 most influential companies from around the world on meeting the UN SDGs – to determine where they are on their path towards gender equality. (Read more about WBA's methodology to identify these SDG2000 companies [here](#).)

The Gender Benchmark will apply the full methodology across two sectors that have been identified as having a great impact, both positive and negative, on gender equality: apparel, and food and agriculture. It is important to note that while these two high-impact sectors have been selected to be included in the Gender Benchmark, the full methodology may be applied to companies across all sectors.

These two sectors were selected following multi-stakeholder consultations considering:

- The severity of the sector's impact on women;
- Impact in supply chain;
- Number of women employed, especially in low/ lower-middle income countries; and
- Number of women in the consumer base.

All companies in both the Gender Assessment and the Gender Benchmark will receive a draft assessment which provides an overview of the company's performance at an indicator level. Additional information provided by companies will be used to complete the assessment. These assessments only consider publicly available information from a company's website(s), its formal financial and non-financial reporting or other public documents, plus statements such as those related to its policy commitments – these could be codes of conduct, policies, values, guidelines, FAQs and other related documents. Other sources may also be accepted, such as annual reports and sustainability reports, if they contain information applicable to the Gender Benchmark Methodology.



All information must be publicly available, and only information at the company parent/group level in the English language disclosed within three years from the assessment will be considered, with the exception of policy documents which do not have a time limit.

The results from both the Gender Assessment and the Gender Benchmark will be published in a free, publicly available data set along with an insights report that highlights main trends. These findings will be shared widely with government, investor, and civil society stakeholders worldwide, including WBA Allies. Additionally, the companies included in the Gender Benchmark will be ranked by their overall score and measurement area scores, as well as receive scorecards detailing leading practices and identifying risks and opportunities for improvement.

This report presents the full Gender Benchmark Methodology and signals which indicators and elements are applied to all SDG2000 companies as well as those applied to companies in the apparel sector and the food and agriculture sector, which are marked below by an asterisk (\*) (see Annex 1 for a mapping of elements across the Gender Assessment and the Gender Benchmark).

### **Gender beyond the binary and intersectionality**

Rooted in the SDGs, specifically SDG 5 (Gender Equality), WBA's assessment of companies on gender equality aligns with the [UN definition](#) of gender and gender equality, and as such focuses on collecting data that is disaggregated by sex in the binary definition male/female. However, WBA 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).

Additionally, WBA recognises that men and women are not homogenous groups and that people's lives are [shaped by socio-economic factors and intersecting identities](#) such as race, ethnicity, geographic location, migration status, religion, education, sexual orientation, gender identity, income or disability.

Given the current corporate reporting landscape and the limitations of what can be measured through this benchmark, the scope of this methodology does not fully address these more nuanced aspects of inequality. However, many of the indicators assess companies on changes that, if implemented, could equate to advances for many groups of rightsholders. These include providing safe and accessible grievance mechanisms, preventing and remediating violence and harassment grievances, requiring formal contracts, ensuring an enabling environment for freedom of association and collective bargaining, and paying living wages.

WBA is committed to closely monitoring and engaging with new developments regarding corporate disclosure and intersectionality. Building on these in addition to the learnings and insights from the Gender Benchmark, WBA will strive to explore how to better address broader forms of discrimination and inequality through its benchmarks in line with the SDG pledge to leave no one behind.





# The Gender Benchmark Methodology

## Development process for the Gender Benchmark Methodology

The Gender Benchmark Methodology builds on more than four years of research and collaboration with a wide range of experts and stakeholders, including other benchmarking and standard-setting organisations. It is also anchored in the SDGs (see Annex 2 for a detailed SDG mapping), particularly SDG 5 (Gender Equality), and aligns with international principles and normative standards (e.g., the UNGPs, ILO conventions) as well as key gender initiatives (e.g., the Women's Empowerment Principles).

The methodology has sought to consciously build on and align with key existing standards, frameworks and metrics relevant to gender equality and women's empowerment. These included:

- (Gender Guidance on) UN Guiding Principles on Business and Human Rights (UNGPs)
- WEPs Gender Gap Analysis Tool (WEPs-GAT)
- UNDP's Gender Equality Seal (GES)
- Global Reporting Initiative standards (GRI)
- Equileap's Gender Equality Global Report & Ranking (Equileap)
- Bloomberg Gender Equality Index (Bloomberg GEI)

In addition, the methodology draws on a more extensive set of sources including principles and normative standards, corporate reporting frameworks and sector-, product- and issue-specific initiatives corporate reporting standards (see Annex 3 for a list of key corporate gender sources).

WBA also develops its methodologies through a multi-stakeholder engagement process. In 2019, we held roundtables which 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 Gender Benchmark Methodology. We also held a public consultation before finalising the first methodology in 2020.

Here is an overview of the engagement process that took place to develop the first Gender Benchmark Methodology:

- 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).

Following this multi-stakeholder consultation process, WBA released the [2020 Gender Benchmark Baseline Assessment](#) in where we looked at the gender data disclosure of 36 influential apparel companies and how these companies are integrating a gender strategy across their entire value chain. The following year, WBA released the [2021 Gender Benchmark](#) where we assessed and ranked 35 apparel companies as well as the [2021 Gender Benchmark Insights Report](#) which goes into further detail about the benchmark's key findings, features leading practices and calls specific stakeholder groups to action. (Note that one less company was assessed in the 2021 Gender Benchmark than in the 2020 Gender Benchmark Baseline Assessment due to bankruptcy.)





In parallel to the 2021 Gender Benchmark, WBA developed its [Social Transformation Framework](#) to assess all SDG2000 companies on how they are promoting human rights, decent work and ethical conduct. Building on the lessons learned from applying these methodologies, WBA decided to update its Gender Benchmark Methodology to the one presented in this report with the goal of scaling up our gender work to assess more companies across multiple sectors.

To further develop this revised Gender Benchmark Methodology, we offered the following engagement opportunities:

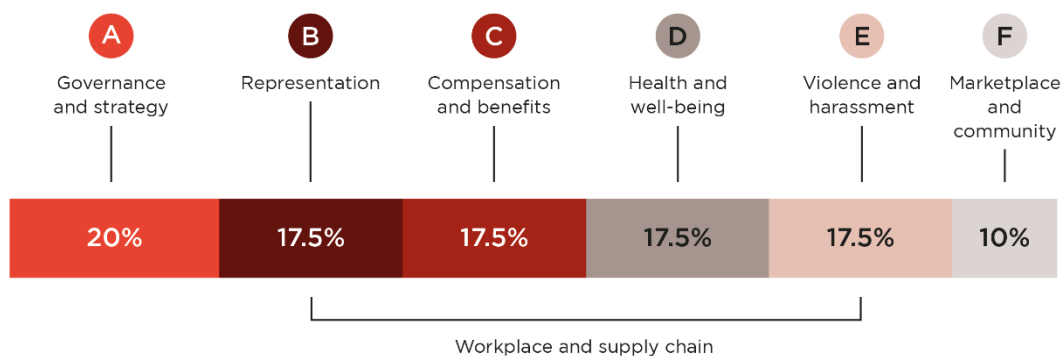
- Consultations with the Social Expert Review Committee (January – February 2023)
- Consultations with WBA Allies with expertise and interest in gender equality and women’s empowerment (January – February 2023)
- Consultations with other gender experts (February – March 2023)

Read more about WBA’s benchmark development process [here](#).

## Measurement areas and indicators

Taking a holistic approach, companies in the Gender Benchmark are assessed across the measurement areas of governance and strategy, representation, compensation and benefits, health and well-being, violence and harassment, and marketplace and community. These measurement areas look beyond commitments and into performance across companies’ entire value chains. An overview of the measurement areas is shown in Figure 2.

FIGURE 2: OVERVIEW OF THE SIX MEASUREMENT AREAS



Weightings were distributed across the benchmark’s six measurement areas to ensure that the measurement framework is balanced and reflects stakeholder priorities. The greatest weight was applied to the governance and strategy measurement area, which accounts for 20% of the overall score. The four thematic measurement areas of representation, compensation and benefits, health and well-being, and violence and harassment are considered equally important to achieve gender equality and, therefore, receive an equal weighting of 17.5% each. These four thematic measurement areas are equally divided into the workplace and the supply chain to account for 8.75% within each theme. When combined across the four measurement areas, each value chain component receives a total of 35% of the overall score. Another 10% is given to the marketplace and community measurement area, with each value chain component receiving 5% of the overall score. A company’s overall score will equal the sum of the scores received for each measurement area totalling to a potential score of 100%.

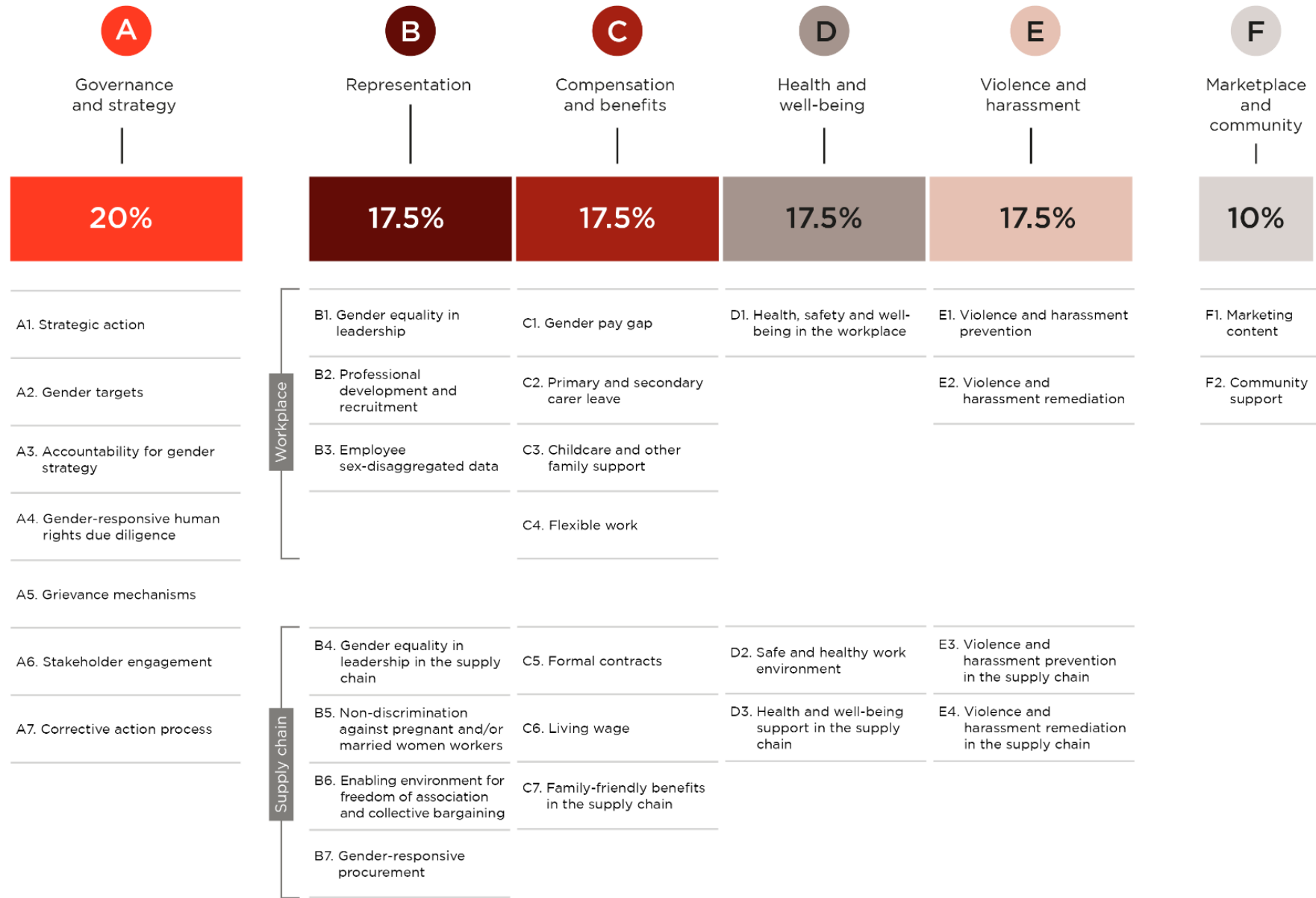


The methodology translates these six measurement areas into 30 indicators which are connected to a company's full value chain (see Figure 3). They represent the most salient gender issues in the apparel, and food and agriculture sectors and are informed by the consultations mentioned earlier in this chapter as well as the sources listed below in Annex 3. The indicators are weighted evenly within each measurement area. For the measurement areas that have a workplace and supply chain distinction, those indicators are weighted evenly between two value chain components' weighting of 8.75%.

The following section describes each indicator within the six different measurement areas.



FIGURE 3: THE GENDER BENCHMARK'S INDICATORS



# Indicators for the Gender Benchmark

The full list of indicators for the Gender Benchmark along with their accompanying elements is presented below per measurement area. These serve as a road map to guide companies in their efforts to achieve gender equality by identifying the areas that require attention alongside clear expectations from stakeholders.

The indicators follow a standard format:

- **Indicator:** sets out the topic-specific outcomes expected of the company.
- **Rationale:** presents the reason why the topic is included in the benchmark and why it is crucial for gender equality and the SDGs.
- **Elements:** specifies the indicative scoring guidelines against which companies will be assessed for the indicator.
- **Sources:** lists the key existing initiatives that the indicator aligns with or builds upon.

A subset of indicators and elements will be applied to all SDG2000 companies as part of the Gender Assessment, whereas the full methodology is applied to two high-impact sectors to establish the Gender Benchmark – these in-depth elements are marked by an asterisk (\*). (See Figure 4 under Annex 1 for a mapping of these elements.)

## A. 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.

### A1. Strategic action

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

**Rationale:** A company committed to gender equality makes a public commitment to gender equality (e.g., signatory to the UN Women's Empowerment Principles). 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.

**Elements:**

- a. The company has a public commitment to gender equality and women's empowerment (e.g., signatory to the UN Women's Empowerment Principles or having made another public commitment at the CEO level).
- b. The company has a gender strategy or has integrated gender equality and women's empowerment into its business strategy.\*

**Sources:** WEPs GAT 1, 2; Equileap 18,19; Gender guidance on UNGP 15, 16; UNDP GES 1.1



## A2. Gender targets

**Indicator:** The company has gender objectives and targets embedded in its strategy for both its workplace and supply chain, as well as tracks progress against its targets.

**Rationale:** Gender targets help a company prioritise delivery on its gender strategy. They facilitate a company's ability to adapt and change through forward planning by increasing its resilience, managing risks and protecting workers, the company and society at large.

### Elements:

- a. The company has identified specific, timebound targets on gender equality and women empowerment with regard to its workplace.
- b. The company discloses progress against its targets for gender equality and women's empowerment in its workplace.\*
- c. The company has identified specific, timebound targets on gender equality and women's empowerment with regard to its supply chain.
- d. The company discloses progress against its targets for gender equality and women's empowerment in its supply chain.\*

**Sources:** Bloomberg GEI 17, 67; Gender guidance on UNGP 16

## A3. Accountability for gender strategy

**Indicator:** The company has established accountability for its gender strategy.

**Rationale:** 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. It may also undertake a self- or third-party assessment and/or certification on gender equality.

### Elements:

- a. The company has an individual (or multiple individuals) responsible for gender equality and women's empowerment.\*
- b. The company has undertaken a self-assessment or third-party assessment and/or certification for gender equality.\*

**Sources:** WEPs GAT 1; GRI 405; Bloomberg GEI 5; UNDP GES 1.3



#### A4. 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 committed to gender equality incorporates gender-related human rights impacts that specifically affect women and girls (e.g., sexual harassment, human trafficking, gender discrimination) into its human rights due diligence process.

**Elements:**

- a. The company assesses and prioritises gender-related human rights impacts as being salient.
- b. The company engages with women as part of its risk identification and assessment process.

**Sources:** GRI 103, 412; Gender guidance on UNGP 17, 18, 24

#### A5. Grievance mechanisms

**Indicator:** The company has a grievance mechanism for its employees, as well as individuals and communities who may be adversely impacted by the company. It also requires its suppliers to have a grievance mechanism in place for their workers to raise complaints related to the supplier or the company's operations.

**Rationale:** 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., allowing for anonymity and confidentiality) and requires the same from its suppliers. It recognises that women employees may face additional barriers to accessing and using the mechanism and obtaining an effective remedy.

**Elements:**

- a. The company has one or more channel(s)/mechanism(s), or participates in a third-party or shared mechanism, accessible to all employees to raise complaints or concerns related to the company.
- b. The company has one or more channel(s) /mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts) to raise complaints or concerns.
- c. The company collects, analyses and monitors sex-disaggregated grievance data (e.g., number of grievances reported, number of grievances remediated).
- d. The company requires its suppliers to have a grievance mechanism in place for workers to raise complaints related to the supplier or the company's operations.\*

**Sources:** WEPs GAT 2, 10, 17; GRI 412, GRI 414, 414-2, GRI 406, GRI 406-1; Equileap 17; Gender guidance on UNGP 22, 29, 31



## A6. Stakeholder engagement

**Indicator:** The company seeks feedback from its employees and external stakeholders to inform its gender equality and women's empowerment efforts. It also requires its suppliers to undertake a gender needs assessment which seeks to understand the needs of their women workers.

**Rationale:** A company committed to gender equality collects feedback on gender issues and uses this feedback to evaluate its actions and inform its gender policies, practices and strategy. A company that engages with its women employees and gender diverse external stakeholders (including women's organisations and/or other gender experts) on its gender impacts shows its commitment to understanding and addressing any potential adverse gender impacts that result from the business activities within its value chain. Furthermore, suppliers should try to understand their women workers' needs by conducting factory surveys that cover gender issues. In turn, the company can use this feedback to inform its gender equality and women's empowerment efforts and evaluate performance.

### Elements:

- a. The company has employee surveys or other engagement mechanisms that specifically address gender equality and women's empowerment issues.
- b. The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.\*
- c. The company has one or more programmes in place for obtaining feedback from its supply chain workers on gender-related issues.\*
- d. The company has integrated stakeholder feedback regarding gender issues into its company policies and/or practices.\*

**Sources:** WEPs GAT 1, 2, 6, 7, 8, 9, 11, 12, 15, 16, 17; Bloomberg GEI 45a, 45b, 45c; Gender guidance on UNGP 18, 21

## A7. Corrective action process

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

**Rationale:** A company committed to gender equality screens for gender-related issues (e.g., sexual harassment, gender-based violence, gender discrimination) among suppliers as part of its supplier audit process as well as identifies and addresses the ones in need of corrective action with consequences for adverse actions to discourage adverse gender impacts among its suppliers.

### Elements:

- a. The company screens for the gender-related issues among its suppliers, as part of its audit process.
- b. 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.

**Sources:** WEPs GAT 14; GRI 403-2, 406-1, 414-2; Gender guidance on UNGP 24





## B. Representation

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

### B1. Gender equality in leadership

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

**Rationale:** 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 of a company leads to improved company governance, business performance, innovation, and recruitment and retention of women.

**Elements:**

- a. The company maintains a gender balance (between 40-60%) at the highest governance body.
- b. The company maintains a gender balance (between 40-60%) at the senior executive level.
- c. The company maintains a gender balance (between 40-60%) at the senior management level.
- d. The company maintains a gender balance (between 40-60%) at the middle/other management level.
- e. The company maintains a gender balance (between 40-60%) across all employees. (Note that this element serves as a data collection point and does not affect the company's assessment.)

**Sources:** WEPs GAT 4; Equileap 1, 2, 3, 4; Bloomberg GEI 1a, 1b, 1c, 2,3, 4b, 6, 7 8, 9, 21

### B2. Professional development and recruitment

**Indicator:** The company offers professional development programmes and equal recruitment opportunities to its women employees.

**Rationale:** A company committed to gender equality monitors and grows its pipeline of women leaders by offering them professional development opportunities (including those with specific support for women) so they feel empowered to grow in their roles. Furthermore, it recognises that women have traditionally been discriminated against and focuses on removing bias from its recruitment process, for example by provide training (e.g., unconscious bias training) to its hiring managers. This company can confer productivity benefits to wider society and the economy through contributing to closing the gender gap in labour force participation.



**Elements:**

- a. The company offers professional development programmes to its women employees (e.g., mentoring programme(s), leadership coaching, access to internal and/or external professional networks, educational programs, formal sponsorship programmes).
- b. The company tracks the number of women who are participating in these programmes.
- c. The company has taken specific actions to actively remove bias from its hiring process.\*

**Sources:** WEPs GAT 4; GRI 404; Equileap 5, Bloomberg GEI 17; UNDP GES 14

### **B3. Sex-disaggregated employee data**

**Indicator:** The company considers gender diversity across key functions, as well as measures and addresses employee promotion, turnover and absenteeism rates by sex.

**Rationale:** A company committed to gender equality has women employees actively participating in all occupational functions as much as their men counterparts. It acknowledges that women are overrepresented in certain functions (e.g., HR, Admin) and underrepresented in others (e.g., Finance, functions with profit and loss responsibility). Therefore, it systematically collects, monitors and analyses sex-disaggregated data about the gender balance of its occupations, along with sex-disaggregated data on employee promotion, turnover and absenteeism rates. It uses this data to identify any gender-related issues and to inform the effectiveness of its gender strategy.

**Elements:**

- a. The company collects sex-disaggregated data on the gender balance of its employees by occupational function.
- b. The company collects sex-disaggregated data on the percentage of employees promoted.
- c. The company collects sex-disaggregated data on the annual turnover of employees.
- d. The company collects sex-disaggregated data on the annual absenteeism levels of employees.

**Sources:** WEPs GAT 4; GRI 405; Equileap 5; Bloomberg GEI 14, 15; UNDP GES 1, 2

### **B4. Gender equality leadership in the supply chain**

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

**Rationale:** 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 also supports its suppliers in offering professional development opportunities to women workers in the supply chain. 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.

**Elements:**

- a. The company requires its suppliers to collect sex-disaggregated data by leadership level across the supply chain.



- b. The company supports its suppliers in offering professional development opportunities to women workers in the supply chain.\*
- c. The company tracks the number of women who are participating in these programmes.\*

**Sources:** Bloomberg GEI 11, 12; GRI 103, 405-1

## **B5. 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 committed to gender equality requires its suppliers to have a non-discriminatory policy that explicitly protects pregnant and/or 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 to help discourage any further negative gender impacts.

### **Elements:**

- a. The company requires its suppliers to have an equal opportunity or non-discrimination policy that explicitly protects pregnant and/or married women workers.\*
- b. The company provides support to its suppliers to prevent discrimination against pregnant and/or married women workers in the supply chain.\*

**Sources:** GRI 406; WEPs GAT 3

## **B6. Enabling environment for freedom of association and collective bargaining**

**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 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.

### **Elements:**

- a. The company requires its suppliers to prohibit gender-specific intimidation, harassment, retaliation and violence against trade union members/representatives.\*
- b. The company describes how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining.

**Sources:** GRI 407



## B7. Gender-responsive procurement

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

**Rationale:** 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 its procurement spend on them to 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. This can confer benefits on the company, including a more diversified supplier base and increased market competition among suppliers.

**Elements:**

- a. The company has made a public commitment to gender-responsive procurement.
- b. The company procures from women-owned businesses.

**Sources:** WEPs GAT 13; Equileap 16; Bloomberg GEI 60

## C. 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.

### C1. Gender pay gap

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

**Rationale:** A company committed to gender equality 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, and takes concrete steps to address its root causes. It 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 can also use a third-party to undertake or verify its gender pay gap analysis.

**Elements:**

- a. The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations for each employee category, by significant locations of operation.
- b. The company collects sex-disaggregated pay data by different pay bands, occupational functions or other financial benefits.
- c. The company uses a third-party to undertake / verify its gender pay gap analysis.

**Sources:** WEPs GAT 5; GRI 103, 405; Equileap 7; Bloomberg GEI 27, 28, 29a, 29b, 29c, 29d, 29e, 29f, 30



## C2. Paid primary and secondary carer leave

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

**Rationale:** 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 (at least 2/3 of full salary) primary carer/ maternity leave of at least 14 weeks and at least 2 weeks of secondary carer/paternity leave even in locations/countries where it is not mandated by law. Unpaid leave contributes to the gender pay gap and lower levels of women's workforce participation and senior leadership representation. 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.

### Elements:

- a. The company has a global policy of providing at least 14 weeks of paid primary carer leave offered to full-time employees.
- b. The company monitors the return-to-work rate of employees after primary carer leave and their retention a year after primary carer leave.
- c. The company has a global policy of providing at least two weeks of paid secondary carer leave offered to full-time employees.
- d. The company tracks the number of employees who take secondary carer leave.

**Sources:** WEPs GAT 6, 7; GRI 401-3; Equileap 8; Bloomberg 31a, 31b

## C3. Childcare and other family support

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

**Rationale:** 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. 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.

### Elements:

- a. The company offers childcare support to its employees.
- b. The company offers other family support to its employees

**Sources:** WEPs GAT 8; GRI 103, 401-3; Equileap 8; Bloomberg GEI 35, 36, 37, 38, 39, 41a



#### C4. Flexible work

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

**Rationale:** 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., workday start/end times; away from company site). It recognises that the availability of flexible working options supports work-life balance, respects family and other responsibilities of employees and leads to increased talent retention.

**Elements:**

- a. The company offers flexible working hours to its employees (the ability to alter the start and end of the day).
- b. The company collects sex-disaggregated data on the number of employees who have flexible working hour arrangements.
- c. The company offers flexible work locations to its employees (the ability to work from home/telecommuting).
- d. The company collects sex-disaggregated data on the number of employees who have flexible work location arrangements.

**Sources:** WEPs GAT 9; Equileap 9; Bloomberg GEI 43, 44

#### C5. Formal contracts in the supply chain

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

**Rationale:** A company committed to gender equality acknowledges that women globally are the victims of informal work or through low-quality, indirect or 'flexible' contracts, if any, with low wages, and no benefits or social protection which can lead to precarious working conditions and potentially forced labour and human trafficking. It requires its suppliers to offer formal contracts and takes specific actions to ensure suppliers support formal rather than informal work.

**Elements:**

- a. The company requires that its suppliers employ workers through formal contracts.\*
- b. The company takes specific actions to help ensure its suppliers support formal rather than informal work.\*

**Sources:** GRI 102-8



## C6. 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 committed to gender equality acknowledges that wages paid to workers in the supply chain are often insufficient to provide a decent living 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. It requires its suppliers to pay their workers a living wage, contributing to closing the gender pay gap in the supply chain and takes specific actions to help ensure its suppliers pay their workers a living wage.

**Elements:**

- a. The company requires its suppliers to pay their workers a living wage.
- b. The company takes specific actions to help ensure its suppliers pay their workers a living wage.

**Sources:** Equileap 6

## C7. Family-friendly benefits provision in the supply chain

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

**Rationale:** A company committed to gender equality acknowledges that women workers in the supply chain bear the burden of family care, including children and elderly relatives, and requires its suppliers to provide family-friendly benefits. It recognises that work-life balance 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.

**Elements:**

- a. The company requires its suppliers to offer at least 14 weeks of paid primary carer leave to their workers.\*
- b. The company requires its suppliers to offer at least two weeks of paid secondary carer leave to their workers.\*
- c. The company helps ensure its suppliers provide childcare support to their workers.\*
- d. The company helps ensure its suppliers provide other family support to their workers.\*

**Sources:** Equileap 8; GRI 401-2; WEPs GAT 8





## D. Health and well-being

This measurement area considers the unique health and well-being needs of women workers, particularly those related to sexual and reproductive health, which are central to achieving gender equality and women's empowerment. It explores the extent to which a company supports its women workers with critical health information and services, both in the workplace and in its supply chain. It also considers the health and safety of the work environment extended to women workers in the supply chain.

### D1. Health, safety and well-being in the workplace

**Indicator:** The company publicly commits to respecting the health and safety of workers and demonstrates that it monitors the issue for women by disclosing quantitative information by gender. It also ensures the provision and coverage of gender-responsive health information and services for its employees.

**Rationale:** A company should be transparent about health and safety impacts experienced by women who work for them. A company committed to gender equality invests in women's health and well-being, including in maternal health, sexual and reproductive health (e.g., contraception, abortion, assisted reproductive technologies), and mental health, stands to not only improve the lives, health and workforce participation of women employees but also generate business returns in terms of its productivity, recruitment, retention and reputation.

**Elements:**

- a. The company has a publicly available policy statement committing it to respect the health and safety of its employees.
- b. The company discloses sex-disaggregated information on health and safety for its employees.
- c. The company provides coverage of the costs associated with maternal, sexual and reproductive, and mental health information and services.

**Sources:** WEPs GAT 11, 12; GRI 103, 401-2, 403-9; Bloomberg GEI 40

### D2. Safe and healthy work in the supply chain

**Indicator:** The company expects its suppliers to commit to respecting the health and safety of their workers, requires them to address the specific health, safety and hygiene needs of women workers, and monitors the health and safety performance of its suppliers.

**Rationale:** A company should be transparent about health and safety impacts experienced by women who work in the supply chain. A company committed to gender equality requires its suppliers to address the specific health, safety and hygiene needs of women workers to reduce occupational health risks in its supply chain. This is in a context where, for example, many workers 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.



**Elements:**

- a. The company has a publicly available statement of policy that expects its suppliers to commit to respecting the health and safety of their workers.
- b. The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers.\*
- c. The company discloses how it monitors the health and safety performance of its suppliers.

**Sources:** WEPs GAT 14; GRI 103, 403-6

### **D3. Health and well-being support in the supply chain**

**Indicator:** The company supports its suppliers in providing their women workers access to a safe and healthy work environment and gender-responsive health information and services.

**Rationale:** A company committed to gender equality supports its suppliers in providing access to a safe and healthy work environment for their women workers as well as support workers to realise their reproductive health rights. It also recognises that many women workers in the supply chain lack critical health information and services and that supporting its suppliers to promote women's health and well-being, including in maternal health, sexual and reproductive health, and mental health, can improve the lives and workforce participation of the women workers.

**Elements:**

- a. The company supports its suppliers in ensuring a gender-responsive, safe and healthy work environment for their workers.\*
- b. The company supports its suppliers in providing their workers with access to gender-responsive health information and services.\*

**Sources:** WEPs GAT 14; GRI 103, 403-6

### **E. Violence and harassment**

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.

#### **E1. Violence and harassment prevention**

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

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



**Elements:**

- a. The company has publicly available policies in place regarding violence and harassment in the workplace.
- b. The company provides training on violence and harassment to its employees (e.g., bystander training).\*
- c. The company takes additional actions to help prevent violence and harassment in the workplace.\*

**Sources:** WEPs GAT 10, 11; GRI 103, 403, 406; Equileap 12; Bloomberg GEI 52, 53; UNDP GES 3.1

## **E2. Violence and harassment remediation**

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

**Rationale:** 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 victim', 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.

**Elements:**

- a. The company has a remediation process for addressing violence and harassment grievances in the workplace.
- b. The company collects, analyses and monitors sex-disaggregated data on the remediation of violence and harassment grievances.

**Sources:** WEPs GAT 10; GRI 103, 403, 406-1; Bloomberg GEI 54, 55, 56; Gender guidance on UNGP 22

## **E3. Violence and harassment prevention in the supply chain**

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

**Rationale:** A company committed to gender equality requires its suppliers to enforce and enact zero tolerance to 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.

**Elements:**

- a. The company requires its suppliers to have a violence and harassment policy that covers their workers.\*
- b. The company requires that the policy be made available in one or more local language(s).\*



- c. The company requires its suppliers to provide training on violence and harassment to their managers and workers.\*
- d. The company provides support to its suppliers to prevent violence and harassment in the supply chain.\*

**Sources:** GRI 103, 403, 406, 414

#### **E4. Violence and harassment remediation in the supply chain**

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

**Rationale:** 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.

**Elements:**

- a. The company requires its suppliers to have an effective remediation process for addressing violence and harassment grievances of their workers.\*
- b. The company monitors its suppliers' remediation process for addressing violence and harassment grievances filed by their workers.\*
- c. The company requires that its suppliers collect sex-disaggregated data on the remediation of violence and harassment grievances reported by their workers.\*

**Sources:** GRI 103, 414; Gender guidance on UNGP 22

### **F. Marketplace and community**

This measurement area encompasses the remaining value chain components beyond the workplace and supply chain. It looks at the non-discriminatory marketing practices that a company has in place to ensure gender-responsive communications and engagement with its various stakeholders, including customers, to support gender equality and women's empowerment.

#### **F1. Marketing content**

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

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

**Elements:**

- a. The company has made a public commitment to address how gender stereotypes are portrayed in its marketing campaigns.\*
- b. The company has taken specific actions to avoid discriminatory marketing practices.\*

**Sources:** WEPs GAT 15; GRI 103, 417; Bloomberg GEI 58, 59; UNDP GES 4.3



## **F2. Community support**

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

**Rationale:** 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).

**Elements:**

- a. The company supports initiative(s) to drive gender equality and women's empowerment in the community.\*
- b. The company tracks the number of women and girls benefitting from its community initiatives and gathers their feedback.\*

**Sources:** WEPs GAT 18; GRI 103, 413 Local Communities, 413-1; Bloomberg GEI 65, 66



# Acknowledgements

## Expert Review Committee

The [Social Expert Review Committee](#) (ERC) is a key component in the stakeholder engagement process. The Social ERC is made up of individuals from a variety of stakeholder groups, all active in various domains in the social transformation space including gender equality and women's empowerment, bringing different viewpoints and expertise. The Social ERC members provide WBA with strategic guidance, recommendations and advice on the scope, structure, content and methodologies within the social transformation, including the Gender Benchmark, and for that we are thankful.

## Allies and experts

This methodology builds on our first [Gender Benchmark Methodology](#) published in 2020 and [our Social Transformation Framework](#), both of which were developed after public consultation processes that involved over 800 participants overall through written feedback, multi-stakeholder roundtables and bilateral meetings. None of this work would be possible without their input, and for that we are deeply grateful. In addition to the aforementioned consultations, we thank the following organisations for their expertise during this most recent round of consultations to align and broaden the scope of our methodology:

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- Corporate Citizenship
- Community Resource Centre
- Diginex
- Ethical Trading Initiative
- Fair Wear Foundation
- Gapsquare
- Good Business Lab
- Investor Alliance for Human Rights
- IFC
- Macquarie Law School
- Oxfam
- Rights CoLab
- The B Team
- UN Foundation
- UN PRI
- UNDP
- UNICEF
- UW Law
- WBCSD
- World Economic Forum



# Annexes

## Annex 1: Mapping of elements across the Gender Assessment and the Gender Benchmark

FIGURE 4: GENDER BENCHMARK INDICATORS

Measurement areas	Indicator	Element code	Element description	Elements in the Gender Assessment (for all SDG2000 companies)	*Additional elements in the Gender Benchmark (for companies in select high-impact sectors)
A. Governance and strategy	A1. Strategic action	A1.EA	The company has a public commitment to gender equality and women’s empowerment.	●	
		A1.EB	The company has a gender strategy or has the company integrated gender equality and women’s empowerment into its business strategy.		●
	A2. Gender targets	A2.EA	The company has identified specific, timebound targets on gender equality and women empowerment with regard to its workplace.	●	
		A2.EB	The company discloses progress against its targets for gender equality and women's empowerment in its workplace.		●
		A2.EC	The company discloses one or more time-bound targets on gender equality and women’s empowerment with regard to its supply chain.	●	
		A2.ED	The company discloses progress against its targets for gender equality and women's empowerment in its supply chain.		●



	A3. Accountability for gender strategy	A3.EA	The company has an individual (or multiple individuals) responsible for gender equality and women's empowerment.		●
		A3.EB	The company has undertaken a self-assessment or third-party assessment or certification for gender equality.		●
	A4. Gender-responsive human rights due diligence process	A4.EA	The company assesses and prioritises gender-related human rights impacts as being salient.	●	
		A4.EB	The company engages with women as part of its risk identification and assessment process.	●	
	A5. Grievance mechanisms	A5.EA	The company has one or more channel(s)/mechanism(s), or participates in a third-party or shared mechanism, accessible to all employees to raise complaints or concerns related to the company.	●	
		A5.EB	The company has one or more channel(s) /mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company (or individuals or organisations acting on their behalf or who are otherwise in a position to be aware of adverse impacts) to raise complaints or concerns.	●	
		A5.EC	The company collects, analyses and monitors sex-disaggregated grievance data (e.g., number of grievances reported, number of grievances remediated).	●	
A5.ED		The company requires its suppliers to have a grievance mechanism in place for workers to raise complaints related to the supplier or the company's operations.		●	

B. Representation	A6. Stakeholder engagement	A6.EA	The company has employee surveys or other engagement mechanisms that specifically address gender equality and women's empowerment issues.	●	
		A6.EB	The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.		●
		A6.EC	The company has one or more programmes in place for obtaining feedback from its supply chain workers on gender-related issues.		●
		A6.ED	The company has integrated feedback regarding gender issues into its company policies and/or practices.		●
	A7. Corrective action process	A7.EA	The company screens for the gender-related issues among its suppliers as part of its audit process.	●	
		A7.EB	The company has 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.	●	
	B1. Gender equality in leadership	B1.EA	The company maintains a gender balance (between 40-60%) at the highest governance body.	●	
		B1.EB	The company maintains a gender balance (between 40-60%) at the senior executive level.	●	
		B1.EC	The company maintains a gender balance (between 40-60%) at the senior management level.	●	
		B1.ED	The company maintains a gender balance (between 40-60%) at the middle/other management level.	●	
		B1.EE	The company maintains a gender balance (between 40-60%) across all employees. (Data collection only)	●	

	B2. Professional development and recruitment	B2.EA	The company offers professional development programmes to its women employees (e.g., mentoring programme(s), leadership coaching, access to internal and/or external professional networks, educational programs, formal sponsorship programmes).	●	
		B2.EB	The company tracks the number of women participating in these programmes.	●	
		B2.EC	The company has taken specific actions to actively remove bias from its hiring process.		●
	B3. Employee sex-disaggregated data	B3.EA	The company collects sex-disaggregated data on the gender balance of its employees by occupational function.	●	
		B3.EB	The company collects sex-disaggregated data on the percentage of employees promoted.	●	
		B3.EC	The company collects sex-disaggregated data on the annual turnover of employees.	●	
		B3.ED	The company collects sex-disaggregated data on the annual absenteeism levels of employees.	●	
	B4. Gender equality in leadership in the supply chain	B4.EA	The company collects or requires its suppliers to collect sex-disaggregated data by leadership level across the supply chain.	●	
		B4.EB	The company supports its suppliers in offering professional development opportunities to women workers in the supply chain.		●
B4.EC		The company tracks the number of women participating in these programmes.		●	

C. Compensation and benefits	B5. Non-discrimination against pregnant and/or married women workers	B5.EA	The company requires its suppliers to have an equal opportunity or non-discrimination policy that explicitly protects pregnant and/or married women workers.	●
		B5.EB	The company provides support to its suppliers to prevent discrimination against pregnant and/or married women workers in the supply chain.	●
	B6. Enabling environment for freedom of association and collective bargaining	B6.EA	The company requires its suppliers to prohibit gender-specific intimidation, harassment, retaliation and violence against trade union members/representatives.	●
		B6.EB	The company describes how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining.	●
	B7. Gender-responsive procurement	B7.EA	The company has made a public commitment to gender-responsive procurement.	●
		B7.EB	The company procures from women-owned businesses.	●
	C1. Gender pay gap	C1.EA	The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations for each employee category, by significant locations of operation.	●
		C1.EB	The company collects sex-disaggregated pay data by different pay bands, occupational functions or other financial benefits.	●
		C1.EC	The company uses a third-party to undertake or verify its gender pay gap analysis.	●
	C2. Primary and secondary carer leave	C2.EA	The company has a global policy of providing at least 14 weeks of paid primary carer leave offered to full-time employees.	●

		C2.EB	The company monitors the return-to-work rate of employees after primary carer leave and their retention a year after primary carer leave.	●	
		C2.EC	The company has a global policy of providing at least two weeks of paid secondary carer leave offered to full-time employees.	●	
		C2.ED	The company tracks the number of employees who take secondary carer leave.	●	
	C3. Childcare and other family support	C3.EA	The company offers childcare support to its employees.	●	
		C3.EB	The company offers other family support to its employees.	●	
	C4. Flexible work	C4.EA	The company offers flexible working hours to its employees (the ability to alter the start and end of the day).	●	
		C4.EB	The company collects sex-disaggregated data on the number of employees who have flexible working hour arrangements.	●	
		C4.EC	The company offers flexible work locations to its employees (the ability to work from home/telecommuting).	●	
		C4.ED	The company collects sex-disaggregated data on the number of employees who have flexible work location arrangements.	●	
	C5. Formal contracts	C5.EA	The company requires that its suppliers employ workers through formal contracts.		●
		C5.EB	The company takes specific actions to help ensure its suppliers support formal rather than informal work.		●
	C6. Living wage	C6.EA	The company requires its suppliers to pay their workers a living wage.	●	
		C6.EB	The company takes specific actions to help ensure its suppliers pay their workers a living wage.	●	

D. Health and well-being	C7. Family-friendly benefits in the supply chain	C7.EA	The company requires its suppliers to offer at least 14 weeks of paid primary carer leave to their workers.	●
		C7.EB	The company requires its suppliers to offer at least two weeks of paid secondary carer leave to their workers.	●
		C7.EC	The company helps ensure its suppliers provide childcare support to their workers.	●
		C7.ED	The company helps ensure its suppliers provide other family support to their workers.	●
	D1. Health, safety and well-being in the workplace	D1.EA	The company has a publicly available policy statement committing it to respect the health and safety of its employees.	●
		D1.EB	The company discloses sex-disaggregated data on the health and safety for its employees.	●
		D1.EC	The company provides coverage of the costs associated with maternal, sexual and reproductive, and mental health information and services.	●
	D2. Safe and healthy work environment	D2.EA	The company has a publicly available statement of policy that expects its suppliers to commit to respecting the health and safety of their workers.	●
		D2.EB	The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers.	●
		D2.EC	The company discloses how it monitors the health and safety performance of its suppliers.	●
D3. Health and well-being support in the supply chain	D3.EA	The company supports its suppliers in ensuring a gender-responsive, safe and healthy work environment for their workers.	●	

E. Violence and harassment	E1. Violence and harassment prevention	D3.EB	The company supports its suppliers in providing their workers with access to gender-responsive health information and services.		●
		E1.EA	The company has publicly available policies in place regarding violence and harassment in the workplace.	●	
		E1.EB	The company provides training on violence and harassment to its employees.		●
	E1.EC	The company takes additional actions to help prevent violence and harassment in the workplace.		●	
	E2. Violence and harassment remediation	E2.EA	The company has a remediation process for addressing violence and harassment grievances in the workplace.	●	
		E2.EB	The company collects, analyses and monitors sex-disaggregated data on the remediation of violence and harassment grievances.	●	
	E3. Violence and harassment prevention in the supply chain	E3.EA	The company requires its suppliers to have a violence and harassment policy that covers their workers.		●
		E3.EB	The company requires that the policy be made available in one or more local language(s).		●
		E3.EC	The company requires its suppliers to provide training on violence and harassment to their managers and workers.		●
		E3.ED	The company provides support to its suppliers to prevent violence and harassment in the supply chain.		●
	E4. Violence and harassment remediation in the supply chain	E4.EA	The company requires its suppliers to have an effective remediation process for addressing violence and harassment grievances of their workers.		●

F. Marketplace and community	F1. Marketing content	E4.EB	The company monitors its suppliers' remediation process for addressing violence and harassment grievances filed by their workers.	●
		E4.EC	The company requires that its suppliers collect sex-disaggregated data on the remediation of violence and harassment grievances reported by their workers.	●
	F1.EA	The company has made a public commitment to address how gender stereotypes are portrayed in its marketing campaigns.	●	
	F1.EB	The company has taken specific actions to avoid discriminatory marketing practices.	●	
	F2. Community support	F2.EA	The company supports initiative(s) to drive gender equality and women's empowerment in the community.	●
		F2.EB	The company tracks the number of women and girls benefitting from its community initiatives and gathers their feedback.	●



## Annex 2: SDG mapping

Gender equality is a standalone goal (SDG 5). However, SDG 5 is inextricably linked to the advancement of all of 17 SDGs (33). 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 39 targets were identified as linked to the Gender Benchmark, as listed below in Figure 5.

FIGURE 5: GENDER BENCHMARK LINKS TO SDG TARGETS

Gender Benchmark Indicators	5 GENDER EQUALITY	10 GENDER EQUALITY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	8 DECENT WORK AND ECONOMIC GROWTH	1 NO POVERTY	16 PEACE, JUSTICE AND STRONG INSTITUTIONS	17 PARTNERSHIPS FOR THE GOALS	2 ZERO HUNGER	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	6 CLEAN WATER AND SANITATION	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	11 SUSTAINABLE CITIES AND COMMUNITIES
<b>A1. Strategic action</b>	●	●	●	●	●	●	●	●	●	●	●	●	●
<b>A2. Gender targets</b>	●	●	●										
<b>A3. Accountability for gender strategy</b>	●	●	●	●		●						●	
<b>A4. Gender-responsive human rights due diligence process</b>	●	●	●	●	●	●							
<b>A5. Grievance mechanisms</b>	●	●	●	●		●							
<b>A6. Stakeholder engagement</b>	●	●	●	●	●	●	●	●	●	●	●	●	●
<b>A7. Corrective action process</b>	●	●	●	●	●	●							
<b>B1. Gender equality in leadership</b>	●	●	●			●	●						
<b>B2. Professional development and recruitment</b>	●	●	●			●	●			●			
<b>B3. Employee sex-disaggregated data</b>	●	●	●			●	●			●			
<b>B4. Gender equality in leadership in the supply chain</b>	●	●	●			●	●						

## Gender Benchmark Indicators



<b>B5. Non-discrimination against pregnant and/or married women workers</b>	●	●	●	●		●							
<b>B6. Enabling environment for freedom of association and collective bargaining</b>	●	●	●	●									
<b>B7. Gender-responsive procurement</b>	●	●	●	●	●		●		●			●	
<b>C1. Gender pay gap</b>	●	●	●	●	●		●						
<b>C2. Primary and secondary carer leave</b>	●	●	●	●	●	●	●	●					
<b>C3. Childcare and other family support</b>	●	●	●		●			●					
<b>C4. Flexible work</b>	●		●										
<b>C5. Formal contracts</b>	●	●		●	●								
<b>C6. Living wage</b>	●	●	●	●	●								
<b>C7. Family-friendly benefits in the supply chain</b>	●	●	●	●	●			●					
<b>D1. Health, safety and well-being in the workplace</b>	●			●	●			●	●				
<b>D2. Safe and healthy work environment</b>	●			●	●		●	●	●		●		●



## Annex 3: Key corporate gender sources

### 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 Organize
    - C100: Equal Remuneration
    - C111: Discrimination (Employment and Occupation)
    - C156: Workers with Family Responsibilities
    - C183: Maternity Protection
    - C190: Violence and Harassment
  - Declaration on Fundamental Principles and Rights at Work (1998)
- Maputo Protocol
- Organisation for Economic Co-operation and Development (OECD)
  - OECD Guidelines for Multinational Enterprises (2008)
  - OECD Due Diligence Guidance for Responsible Business Conduct (2018)
- Social Accountability International: SA8000:2014
- The Office of the United Nations High Commissioner for Human Rights (OHCHR): Convention on the Rights of the Child (2016)
- Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy
- United Nations
  - Guiding Principles on Business and Human Rights (UNGPs) (2011)
    - Gender dimensions of the UNGPs (2019)
  - Millennium Development Goals 3 & 5 (2000)
  - Sustainable Development Goals (2015)
- United Nations General Assembly (UNGA): Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
- United Nations General Assembly (UNGA): The Committee on the Elimination of Discrimination Against Women (CEDAW)
- United Nations Global Compact: The Ten Principles of the UN Global Compact
- Universal Declaration of Human Rights

### Corporate reporting frameworks

- Global Reporting Initiative
  - GRI Standards (2022)
  - GRI-IFC: Embedding Gender in Sustainability Reporting Standards: A Practitioner's Guide (2009)



- GRI and UN Global Compact: Business Reporting on the SDGs (2017)
- International Integrated Reporting Council (IIRC): International I/R Framework
- ISEAL Alliance: Gender Working Group for Sustainability Standards (2020)
- 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) (2022)
- 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 Gender Advocates Data Hub and 2022 SDG Gender Index
  - McKinsey Global Institute, Power of Parity: How Advancing Women’s Equality Can Add \$12 Trillion To Global Growth (2015)
  - OECD Social Institutions and Gender Index
  - UNDP Gender Development Index
  - UNDP Gender Empowerment Measure
  - UNESCO Gender Parity Index
  - WEF Global Gender Gap Index
  - WEF The Industry Gender Gap
  - Women’s Empowerment in Agriculture Index (WEAI)
- Gender guidance for companies
  - Babson College, Driving Corporate Involvement in Community Health and Well-being (2016)
  - Business Social Responsibility (BSR), Women’s Safety in The Workplace (2017)
  - Harvard T.H. Chan School of Public Health, Sustainability and Health Initiative for Net Positive Enterprise (SHINE): Shining a Light on Worker Well-being (2018)
  - ICRW, The Business Case for Women’s Economic Empowerment (2016)
  - International Labour Organization (ILO) and European Union (EU), Occupational Safety and Health in Global Value Chains Starter kit (2018)
  - The Lancet Commissions, Accelerate progress—sexual and reproductive health and rights for all: report of the Guttmacher–Lancet Commission (2018)
  - UN Foundation, Private sector action for women’s health & empowerment (2019)
  - UN Women and UN Global Compact, Women’s Empowerment Principles (2010)
  - World Health Organization (WHO), Indicator and Monitoring Framework for the Global Strategy for Women’s, Children’s and Adolescents’ Health 2016-2030 (2016)



- Gender assessment for companies
  - Business for Social Responsibility (BSR) and C&A Foundation, Making Women Workers Count: A Framework for Conducting Gender-Responsive Due Diligence in Supply Chains (2019)
  - Business Social Responsibility (BSR) and Dutch Ministry of Foreign Affairs, Gender Equality in Social Auditing Guidance (2018)
  - Center for High Impact Philanthropy, University of Pennsylvania and Tara Health Foundation, The XX Factor: A Comprehensive Framework for Improving the Lives of Women & Girls (2017)
  - Comissão para Igualdade no Trabalho e no Emprego (CITE), Self-Assessment Guide on Gender Equality in Companies (2012)
  - EDGE certification, EDGE Empower (2022)
  - ICRW/ACUMEN, Women & Social Enterprises Diagnostic Tool (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)
  - Workplace Gender Equality Agency (WGEA) Gender Equality Scorecard (WGEA GEI), Australian Government
  
- Company benchmarks/indices that address gender
  - The Bloomberg Gender-Equality Index, Gender Reporting Framework (2023)
  - Corporate Human Rights Benchmark (CHRB), Corporate Human Rights Benchmark (CHRB) (2022)
  - Equileap, Gender Equality Global Report and Ranking (2023)
  - Humanity United, the Business & Human Rights Resource Centre, Sustainalytics, and Verité, Know the Chain (2018)
  - Oxfam, Behind the Brands Scorecard (2016)
  - Social & Labour Convergence Project (2019)
  - The Diversity Collegium, Global Diversity & Inclusion Benchmarks: Standards for Organizations Around the World (GDIB) (2017)
  
- Gender lens investing resources
  - 2X Challenge
  - Calvert Impact Capital
    - Addressing SDG 5: How to incorporate gender into your investment strategy (2017)
    - Key Questions for Underwriting Gender Equity (2018)
  - Criterion Institute, The State of the Field of Gender Lens Investing (2015)
  - Global Impact Investing Network (GIIN)



- IRIS+ core gender indicators (2019)
- Navigating Impact Project Gender Lens Theme (2019)
- International Center for Research on Women (ICRW), Gender Smart Investing Resource Hub - Gender Scoring Tool (2018)
- Pacific Rise & Criterion Institute, Gender-based violence Investment Due Diligence Tool (2019)
- University of Pennsylvania, Wharton Social Impact Initiative
  - Project Sage (2017)
  - Project Sage 2.0 (2018)



## Annex 4: Glossary

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 and 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 be any person whose rights or interests are adversely affected.

**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.

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

**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 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 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 family based on a regular work week not including overtime hours and provides some discretionary income.

**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 realizes 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 the department heads and coordinators with line/ employee management responsibility.

#### **Primary carer leave:**

**Primary carer** is the member of a couple identified as having greater responsibility for the children and looks 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 is often 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 2/3 of the full salary of the person taking leave. This may be government- or employer-funded.

#### **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 is often 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 of paid leave.

**Paid:** Refers to at least 2/3 of the full salary of the person taking leave.

**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:** Reproductive cancers start in the organs related to reproduction (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 organization and report directly to the Board of Directors.

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

**Sexual and reproductive health and rights (SRHR):** 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 optimize 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 and beyond, including subcontractors. For the purposes of the Gender Benchmark, the focus is primarily on direct, contracted or tier 1 suppliers, though welcoming of input related to tier 2 suppliers and beyond where possible.

**Supply chain:** Broadly defined as all supply chain business relationships, tier 1 and beyond, including subcontractors. For the purposes of the Gender Benchmark, the focus is primarily on direct, contracted or tier 1 suppliers, though welcoming of input related to tier 2 suppliers and beyond where possible.

**UN Stereotype Alliance:** Signatories of the Unstereotype Alliance, commit to create unstereotyped branded content by: depicting people as empowered actors; refraining from objectifying people; portraying progressive and multi-dimensional personalities not vacuous.

<https://www.unstereotypealliance.org/en/about>

**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 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 United Nations Sustainable Development Goals. <https://www.weps.org/about>



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

<https://www.genderequalityseal.org/programme/>

**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, work-related communications, including those enabled by ICT.

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

<https://weps-gapanalysis.org/about-the-tool/>

**WGEA Employer of Choice:** The WGEA Employer of Choice for Gender Equality citation commenced in 2014 and is a leading practice recognition program 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.

<https://wgea.gov.au/leading-practice/employer-of-choice-for-gender-equality>

**Women-owned:** Businesses that are 51% owned, managed and unconditionally controlled 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



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