



Methodology for the 2026 Gender Benchmark

October 2024

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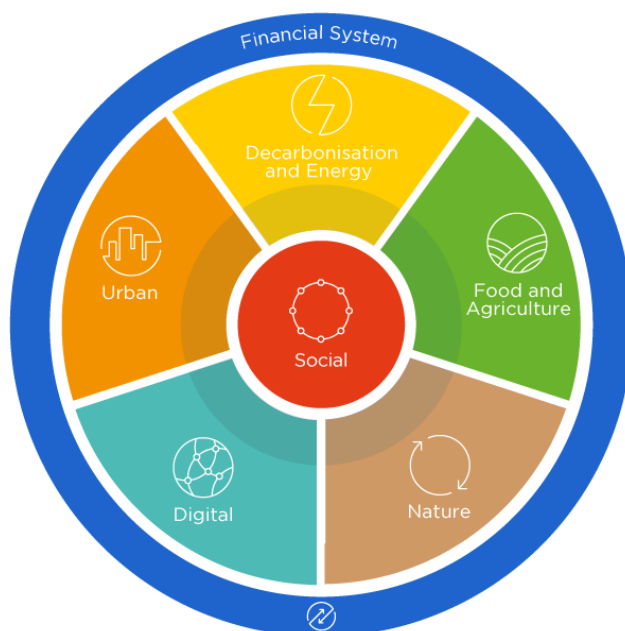
Introduction

Gender equality is fundamental if we are to achieve a more sustainable and equitable future, as moving the needle in this area has the potential to drive catalytic change in support of all SDGs. Recognising this, WBA's Gender Benchmark, takes a deep dive into how companies take action to promote gender equality, aiming to spur leadership and close the corporate accountability gap.

WBA develops free and public benchmarks that measure and rank 2,000 of the most influential companies globally on how they contribute to the United Nations' Sustainable Development Goals (SDGs). These keystone companies – the “[SDG2000](#)” – include public, private and state-owned companies and represent USD 45 trillion in collective revenues. They are spread across 87 countries and directly employ 95 million people, with a quarter of the companies headquartered in developing, emerging or frontier markets.

In order to measure their contribution to the SDGs, WBA assesses these companies across seven critical systems transformations, namely: decarbonisation and energy, food and agriculture, nature, digital, urban, financial and social. Following the SDG's 'leave no one behind' principle, the **social transformation**, which focuses on the fundamentals of respecting human rights, providing and promoting decent work and ethical business conduct, sits at the heart of WBA's model (Figure 1).

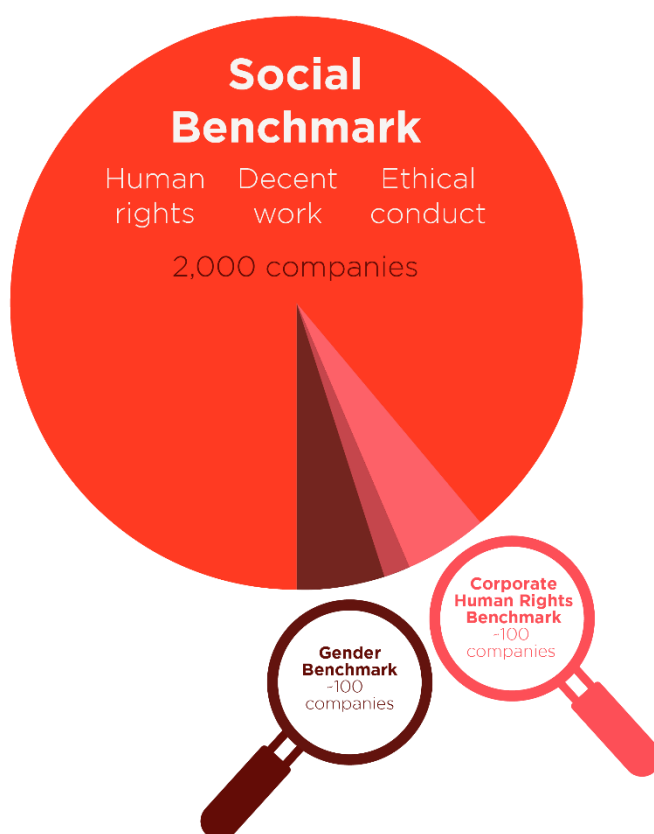
FIGURE 1: WBA'S SEVEN SYSTEMS TRANSFORMATIONS



Going beyond the fundamentals

The Gender Benchmark is part of WBA's social transformation and functions as a spotlight benchmark, similar to the Corporate Human Rights Benchmark, going deeper into gender issues (Figure 2). While the [Social Benchmark](#) focuses on scale and on a set of fundamental social issues, the Gender Benchmark builds on these and adds an additional gender lens. This dual approach allows WBA's social transformation to achieve both breadth and depth in holding companies accountable for their impacts on people.

FIGURE 2: SOCIAL TRANSFORMATION BENCHMARKS



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 2024 [Global Gender Gap Report](#), the gaps made worse by the COVID-19 pandemic continue to persist in the current global economic and regulatory context – particularly on issues such as labour market participation, distribution of care work, and gender gaps



in the skills on demand. At the current rate of improvement, it will take 134 years to reach full gender parity and 152 years to close the economic participation and opportunity gender gap.

Women's labour force participation rate worldwide stands slightly below 50%, while men's rate is above 70%. If the total number of women in employment increased by just 5% in the United Kingdom, it could boost the country's GDP by GBP 125 billion per year. 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 9% of global GDP, amounting to USD 11 trillion.

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 has taken a **dual approach** to assess companies on gender equality, aiming for both scale and depth in our efforts to hold companies accountable on how they companies 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 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 approximately 100 companies from 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
- 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.



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, in 2023 WBA decided to



update its Gender Benchmark Methodology to align with and build upon the core social indicators (CSIs) in the Social Transformation Framework 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)

In December 2023, WBA published the [2023 Gender Benchmark](#) assessing 112 companies from the apparel and food and agriculture sectors. In tandem, WBA also published the [2023 Gender Dataset](#) assessing a total of 1,006 companies on a subset of indicators from the Gender Benchmark Methodology. At the end of 2024, WBA will publish the 2024 Gender Dataset assessing the remaining SDG2000 companies, completing the first round of gender assessment for all SDG2000 companies.

In 2024, to improve alignment across all WBA benchmarks, some minor adjustments were made to the 2023 Gender Benchmark Methodology. This updated methodology will be used to assess companies for the 2026 Gender Benchmark.

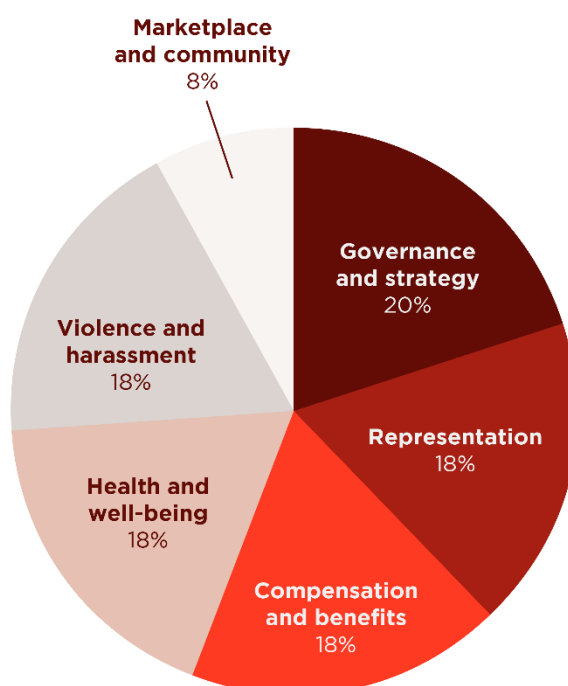
Read more about WBA's benchmark development process [here](#).

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 3.



FIGURE 3: THE GENDER BENCHMARK'S SIX MEASUREMENT AREAS AND INDIVIDUAL WEIGHTING



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 18% each. These four thematic measurement areas are equally divided into the workplace and the supply chain to account for 9% within each theme. When combined across the four measurement areas, each value chain component receives a total of 36% of the overall score. Another 8% is given to the marketplace and community measurement area, with each value chain component receiving 4% 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 31 indicators which are connected to a company's full value chain (Figure 4). 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 9%.

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



FIGURE 4: THE GENDER BENCHMARK'S INDICATORS

Ⓐ Governance and strategy 20%	Ⓑ Representation 18%	Ⓒ Compensation and benefits 18%	Ⓓ Health and well-being 18%	Ⓔ Violence and harassment 18%	Ⓕ Marketplace and community 8%
	Workplace	Workplace	Workplace	Workplace	
A01 Strategic action					F01 Marketing content
A02 Gender targets	B01 Gender equality in leadership	C01 Gender pay gap	D01 Health, safety and well-being in the workplace	E01 Violence and harassment prevention	F02 Community support
A03 Accountability for gender strategy	B02 Professional development and recruitment	C02 Primary and secondary carer leave	D02 Health information and services	E02 Violence and harassment remediation	
A04 Gender-responsive human rights due diligence process	B03 Employee sex-disaggregated data	C03 Childcare and other family support			
A05 Grievance mechanisms		C04 Flexible work			
A06 Stakeholder engagement					
A07 Corrective action process	Supply Chain	Supply Chain	Supply Chain	Supply Chain	
	B04 Gender equality in leadership in the supply chain	C05 Formal contracts	D03 Safe and healthy work environment	E03 Violence and harassment prevention in the supply chain	
	B05 Non-discrimination against pregnant and/or married women workers	C06 Living wage	D04 Health and well-being support in the supply chain	E04 Violence and harassment remediation in the supply chain	
	B06 Enabling environment for freedom of association and collective bargaining	C07 Family-friendly benefits in the supply chain			
	B07 Gender-responsive procurement				

Gender Benchmark indicators

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 5 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.

A01 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 publicly available policy statement committing it to gender equality and women's empowerment.
- 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; CSI 14



A02 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; CSI 14

A03 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 (e.g. EDGE, WGEA Employer of Choice, Arborus – GEEIS*, UNDP Gender Equality Seal, WEPs-GAT).*

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

A04 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; CSI04

A05 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 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 indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company without fear of reprisals.
- b) The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns without fear of reprisals.
- c) The company collects, analyses and monitors sex-disaggregated grievance data (e.g. number of grievances reported, number of grievances remediated).
- d) The company describes how it ensures workers in its supply chain have access to either: the company's own mechanism(s) to raise complaints or concerns about gender issues at the company's business relationships, or the company expects its business relationships to establish a mechanism(s) for their workers to raise such complaints or concerns.*

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; CSI07, CSI08; CHRB E02



A06 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

A07 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.

B01 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: 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; CSI 14

B02 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

B03 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

B04 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 collects or 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

B05 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 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

B06 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) In its contractual arrangements or code of conduct, the company requires business relationships to respect the right of all workers to form and join a trade union of their choice (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law) and to bargain collectively. It also prohibits intimidation, harassment, retaliation and violence against trade union members and trade union representatives.*
- b) The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.

Sources: GRI 407; CSI 12 ; CHRB F08



B07 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.

C01 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 workforce for each employee category, by all 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; CSI 14

C02 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

C03 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



C04 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

C05 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

C06 Living wage in the supply chain

Indicator: The company requires its suppliers to pay their workers a living wage and/or living income and supports its suppliers in achieving that goal.

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 and or living income, 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 discloses evidence of activities to further the payment of living wages by its business relationships.
- b) The company has established a joint action plan(s) with business relationships to work towards achieving living wages with measurable and time-bound milestones.*
- c) The company demonstrates progress towards achieving the payment of living wages by its business relationships.*

Sources: Equileap 6; CHRB F02

C07 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.



D01 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.

Rationale: A company should be transparent about health and safety impacts experienced by women who work for them and commit to providing a safe and healthy work environment for them.

Elements:

- a) The company has a publicly available policy statement committing it to respect the health and safety of its workers.
- b) The company discloses sex-disaggregated information on health and safety for its workers.

Sources: WEPs GAT 11, 12; GRI 103, 401-2, 403-9; Bloomberg GEI 40; CSI02, CSI09

D02 Health information and services

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

Rationale: 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 provides coverage of the costs associated with maternal health information and services.
- b) The company provides coverage of the costs associated with sexual and reproductive health information and services.
- c) The company provides coverage of the costs associated with mental health information and services.

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

D03 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 business relationships.

Sources: WEPs GAT 14; GRI 103, 403-6; CSI02, CSI09

D04 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.

E01 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

E02 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 outlines clear consequences for the perpetrator(s) of violence and harassment grievances in the workplace.
- b) The company has a survivor-centric process for addressing violence and harassment grievances in the workplace.
- c) 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

E03 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

E04 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.

F01 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

F02 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 several initiatives to drive gender equality and women's empowerment.*
- b) The company tracks the number of women and girls benefitting from its community initiatives.*
- c) The company gathers feedback from the women and girls benefitting from its community initiatives.*

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



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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:

- 2X Global
- Aequales
- Business and Human Rights Resource Centre
- 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



Our strategic partners

All of our work is made possible with the vital support of our strategic funding partners (listed on the last page). WBA thanks the Generation Foundation for its support of the Gender Benchmark.



Annexes

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

FIGURE 5: GENDER BENCHMARK INDICATORS MAPPING

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	A01 Strategic action	A01.A	The company has a publicly available policy statement committing it to gender equality and women's empowerment.	●	
		A01.B	The company has a gender strategy or has the company integrated gender equality and women's empowerment into its business strategy.		●
	A02 Gender targets	A02.A	The company has identified specific, timebound targets on gender equality and women empowerment with regard to its workplace.	●	
		A02.B	The company discloses progress against its targets for gender equality and women's empowerment in its workplace.		●
		A02.C	The company has identified specific, timebound targets on gender equality and women's empowerment with regard to its supply chain.	●	
		A02.D	The company discloses progress against its targets for gender equality and women's empowerment in its supply chain.		●

	A03 Accountability for gender strategy	A03.A	The company has an individual (or multiple individuals) responsible for gender equality and women's empowerment.	●
		A03.B	The company has undertaken a self-assessment or third-party assessment or certification for gender equality (e.g. EDGE, WGEA Employer of Choice, Arborus – GEEIS*, UNDP Gender Equality Seal, WEPS-GAT).	●
	A04 Gender-responsive human rights due diligence process	A04.A	The company assesses and prioritises gender-related human rights impacts as being salient.	●
		A04.B	The company engages with women as part of its risk identification and assessment process.	●
	A05 Grievance mechanisms	A05.A	The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company without fear of reprisals.	●
		A05.B	The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns without fear of reprisals.	●
		A05.C	The company collects, analyses and monitors sex-disaggregated grievance data (e.g. number of grievances reported, number of grievances remediated).	●
		A05.D	The company describes how it ensures external individuals and communities have access to either: the company's own mechanism(s) to raise complaints or concerns about human rights issues at the company's suppliers or the company expects its business relationships to	●

B. Representation	A06 Stakeholder engagement		establish a mechanism for them to raise such complaints or concerns.		
		A06.A	The company has employee surveys or other engagement mechanisms that specifically address gender equality and women's empowerment issues.	●	
		A06.B	The company engages with external stakeholders to inform its gender equality and women's empowerment efforts.		●
		A06.C	The company has one or more programmes in place for obtaining feedback from its supply chain workers on gender-related issues.		●
	A07 Corrective action process	A06.D	The company has integrated feedback regarding gender issues into its company policies and/or practices.		●
		A07.A	The company screens for the gender-related issues among its suppliers as part of its audit process.	●	
		A07.B	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.	●	
	B01 Gender equality in leadership	B01.A	The company maintains a gender balance (between 40-60%) at the highest governance body.	●	
		B01.B	The company maintains a gender balance (between 40-60%) at the senior executive level.	●	
		B01.C	The company maintains a gender balance (between 40-60%) at the senior management level.	●	
		B01.D	The company maintains a gender balance (between 40-60%) at the middle/other management level.	●	

	B02 Professional development and recruitment	B01.E	The company maintains a gender balance (between 40-60%) across all employees. (Data collection only)	●	
		B02.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).	●	
		B02.B	The company tracks the number of women participating in these programmes.	●	
		B02.C	The company has taken specific actions to actively remove bias from its hiring process.		●
	B03 Employee sex-disaggregated data	B03.A	The company collects sex-disaggregated data on the gender balance of its employees by occupational function.	●	
		B03.B	The company collects sex-disaggregated data on the percentage of employees promoted.	●	
		B03.C	The company collects sex-disaggregated data on the annual turnover of employees.	●	
		B03.D	The company collects sex-disaggregated data on the annual absenteeism levels of employees.	●	
	B04 Gender equality in leadership in the supply chain	B04.A	The company collects or requires its suppliers to collect sex-disaggregated data by leadership level across the supply chain.	●	
		B04.B	The company supports its suppliers in offering professional development opportunities to women workers in the supply chain.		●
		B04.C	The company tracks the number of women participating in these programmes.		●

C. Compensation and benefits	B05 Non-discrimination against pregnant and/or married women workers	B05.A	The company requires its suppliers to have an equal opportunity or non-discrimination policy that explicitly protects pregnant and married women workers.	●
		B05.B	The company provides support to its suppliers to prevent discrimination against pregnant and/or married women workers in the supply chain.	●
	B06 Enabling environment for freedom of association and collective bargaining	B06.A	In its contractual arrangements or code of conduct, the company requires business relationships to respect the right of all workers to form and join a trade union of their choice (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law) and to bargain collectively. It also prohibits intimidation, harassment, retaliation and violence against trade union members and trade union representatives.	●
		B06.B	The company describes how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining.	●
	B07 Gender-responsive procurement	B07.A	The company has made a public commitment to gender-responsive procurement.	●
		B07.B	The company procures from women-owned businesses.	●
	C01 Gender pay gap	C01.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 all significant locations of operation.	●
		C01.B	The company collects sex-disaggregated pay data by different pay bands, occupational functions or other financial benefits.	●

	C02 Primary and secondary carer leave	C01.C	The company uses a third-party to undertake or verify its gender pay gap analysis.	●	
		C02.A	The company has a global policy of providing at least 14 weeks of paid primary carer leave offered to full-time employees.	●	
		C02.B	The company monitors the return-to-work rate of employees after primary carer leave and their retention a year after primary carer leave.	●	
		C02.C	The company has a global policy of providing at least two weeks of paid secondary carer leave offered to full-time employees.	●	
		C02.D	The company tracks the number of employees who take secondary carer leave.	●	
	C03 Childcare and other family support	C03.A	The company offers childcare support to its employees.	●	
		C03.B	The company offers other family support to its employees.	●	
	C04 Flexible work	C04.A	The company offers flexible working hours to its employees (the ability to alter the start and end of the day).	●	
		C04.B	The company collects sex-disaggregated data on the number of employees who have flexible working hour arrangements.	●	
		C04.C	The company offers flexible work locations to its employees (the ability to work from home/telecommuting).	●	
		C04.D	The company collects sex-disaggregated data on the number of employees who have flexible work location arrangements.	●	
	C05 Formal contracts	C05.A	The company requires that its suppliers employ workers through formal contracts.		●
		C05.B	The company takes specific actions to help ensure its suppliers support formal rather than informal work.		●

D. Health and well-being	C06 Living wage	C06.A	The company discloses evidence of activities to further the payment of living wages and/or living incomes by its business relationships.	●	
		C06.B	The company has established a joint action plan(s) with business relationships to work towards achieving living wages and/or living incomes with measurable and time-bound milestones.		●
		C06.C	The company demonstrates progress towards achieving the payment of living wages and/or living incomes by its business relationships.		●
	C07 Family-friendly benefits in the supply chain	C07.A	The company requires its suppliers to offer at least 14 weeks of paid primary carer leave to their workers.		●
		C07.B	The company requires its suppliers to offer at least two weeks of paid secondary carer leave to their workers.		●
		C07.C	The company helps ensure its suppliers provide childcare support to their workers.		●
		C07.D	The company helps ensure its suppliers provide other family support to their workers.		●
	D01 Health, safety and well-being in the workplace	D01.A	The company has a publicly available policy statement committing it to respect the health and safety of its workers.	●	
		D01.B	The company discloses sex-disaggregated data on the health and safety for its workers.	●	
	D02 Health information and services	D02.A	The company provides coverage of the costs associated with maternal health information and services.	●	
		D02.B	The company provides coverage of the costs associated with sexual and reproductive health information and services.	●	
		D02.C	The company provides coverage of the costs associated with mental health information and services.	●	

E. Violence and harassment	D03 Safe and healthy work environment	D03.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.	●	
		D03.B	The company requires its suppliers to address the specific health, safety and hygiene needs of their women workers.		●
		D03.C	The company discloses how it monitors the health and safety performance of its suppliers.	●	
	D04 Health and well-being support in the supply chain	D04.A	The company supports its suppliers in ensuring a gender-responsive, safe and healthy work environment for their workers.		●
		D04.B	The company supports its suppliers in providing their workers with access to gender-responsive health information and services.		●
	E01 Violence and harassment prevention	E01.A	The company has publicly available policies in place regarding violence and harassment in the workplace.	●	
		E01.B	The company provides training on violence and harassment to its employees.		●
		E01.C	The company takes additional actions to help prevent violence and harassment in the workplace.		●
	E02 Violence and harassment remediation	E02.A	The company outlines clear consequences for the perpetrator(s) of violence and harassment grievances in the workplace	●	
		E02.B	The company has a survivor-centric process for addressing violence and harassment grievances in the workplace.	●	
		E02.C	The company collects, analyses and monitors sex-disaggregated data on the remediation of violence and harassment grievances.	●	

F. Marketplace and community	E03 Violence and harassment prevention in the supply chain	E03.A	The company requires its suppliers to have a violence and harassment policy that covers their workers.	●
		E03.B	The company requires that the policy be made available in one or more local language(s).	●
		E03.C	The company requires its suppliers to provide training on violence and harassment to their managers and workers.	●
		E03.D	The company provides support to its suppliers to prevent violence and harassment in the supply chain.	●
	E04 Violence and harassment remediation in the supply chain	E04.A	The company requires its suppliers to have an effective remediation process for addressing violence and harassment grievances of their workers.	●
		E04.B	The company monitors its suppliers' remediation process for addressing violence and harassment grievances filed by their workers.	●
		E04.C	The company requires that its suppliers collect sex-disaggregated data on the remediation of violence and harassment grievances reported by their workers.	●
	F01 Marketing content	F01.A	The company has made a public commitment to address how gender stereotypes are portrayed in its marketing campaigns.	●
		F01.B	The company has taken specific actions to avoid discriminatory marketing practices.	●
	F02 Community support	F02.A	The company supports several initiatives to drive gender equality and women's empowerment.	●
		F02.B	The company tracks the number of women and girls benefitting from its community initiative.	●

F02.C

The company gathers feedback from the women and girls benefitting from its community initiatives.



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 6.

FIGURE 6: GENDER BENCHMARK LINKS TO SDG TARGETS

Gender Benchmark Indicators	5 GENDER EQUALITY	10 REDUCED INEQUALITIES	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
A01 Strategic action	●	●	●	●	●	●	●	●	●	●	●	●	●
A02 Gender targets	●	●	●										
A03 Accountability for gender strategy	●	●	●	●		●						●	
A04 Gender-responsive human rights due diligence process	●	●	●	●	●	●							
A05 Grievance mechanisms	●	●	●	●		●							
A06 Stakeholder engagement	●	●	●	●	●	●	●	●	●	●	●	●	●
A07 Corrective action process	●	●	●	●	●	●							
B01 Gender equality in leadership	●	●	●			●	●						
B02 Professional development and recruitment	●	●	●			●	●			●			
B03 Employee sex-disaggregated data	●	●	●			●	●			●			
B04 Gender equality in leadership in the supply chain	●	●	●			●	●						

Gender Benchmark Indicators



B05 Non-discrimination against pregnant and/or married women workers

• • • • •

B06 Enabling environment for freedom of association and collective bargaining

• • • •

B07 Gender-responsive procurement

• • • • • • • •

C01 Gender pay gap

• • • • •

C02 Primary and secondary carer leave

• • • • • • •

C03 Childcare and other family support

• • • • •

C04 Flexible work

• •

C05 Formal contracts

• • • •

C06 Living wage

• • • •

C07 Family-friendly benefits in the supply chain

• • • • •

D01 Health, safety and well-being in the workplace

• • • •

11 SUSTAINABLE CITIES AND COMMUNITIES

[illegible]

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)
 - Ethical Trading Initiative, ETI Base Code (2016)
 - Fairwork Foundation, Location-Based Platform Work Principles (2022)
 - Global Living Wage Coalition, Living Wages Around the World Manual for Measurement (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 Global Compact, Forward Faster Initiative
 - 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)
 - The Danish Institute for Human Rights, Human Rights Indicators for Business (2019)
 - 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)
 - WBA Corporate Human Rights Benchmark Methodology (CHRB)
 - WBA Social Benchmark Methodology (CSI)
- 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

Definitions to key terms referred to throughout the Gender Benchmark Methodology can be found in the [WBA Glossary](#).



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Prins Hendrikkade 25, 1021 TM Amsterdam The Netherlands. www.worldbenchmarkingalliance.org