
WOMEN'S EMPOWERMENT PRINCIPLES

Established by UN Women and the
UN Global Compact Office

WEPs Transparency and Accountability Framework

Creating
Transparency on
Gender Equality
to Transform
Business



1 
PRINCIPLE

High-level corporate leadership

2 
PRINCIPLE

Treat all women and men fairly at work without discrimination

3 
PRINCIPLE

Employee health, well-being and safety

4 
PRINCIPLE

Education and training for career advancement

5 
PRINCIPLE

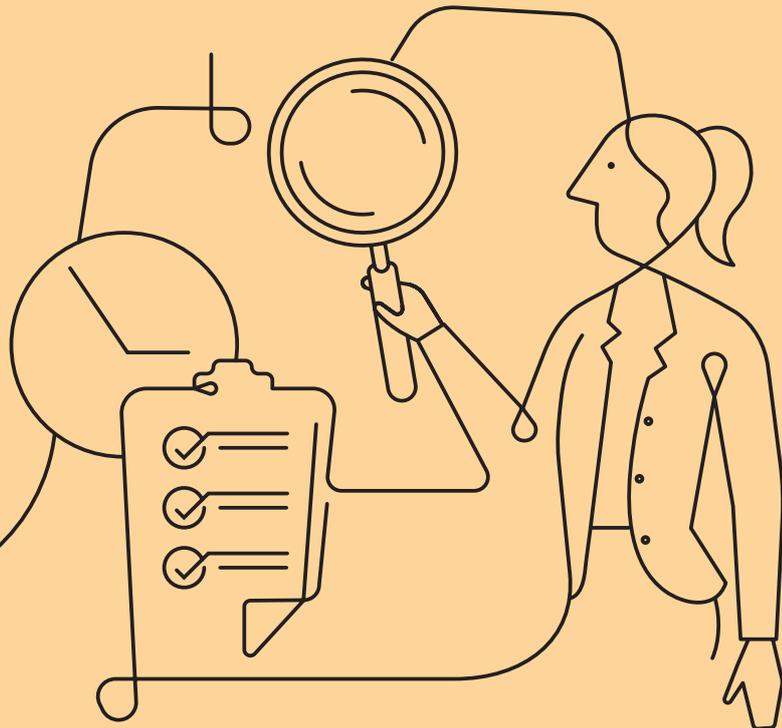
Enterprise development, supply chain and marketing practices

6 
PRINCIPLE

Community initiatives and advocacy

7 
PRINCIPLE

Measurement and reporting



UN Women would like to thank the organizations that provided input and feedback into the development of the WEPs Transparency and Accountability Framework, including amfori, Bloomberg, EDGE, Equileap, Global Reporting Initiative, UN Development Programme, UN Global Compact, Value for Women, and the World Benchmarking Alliance.

The framework was developed by UN Women with the support of BSR and with the financial support from the European Union through the WE EMPOWER-G7, WeEmpower Asia and Win-Win Programmes as well as amfori.

Foreword



Businesses have a critical role in enacting policies that support women's economic empowerment and ensuring these efforts are measured, reported and aligned to areas that have the greatest impact.

The integration of gender statistics and sex disaggregated data in corporate reporting practices gives companies purpose and helps them set and socialize their top priorities. It is key to enabling employees, consumers, communities and investors to better understand how the organization contributes to gender equality and women's empowerment in the workplace, marketplace and community.

The world is better with more women at the table, and businesses hold a critical piece of the puzzle to bringing about such transformation. Benefits of working towards gender equality are far-reaching, from higher staff morale, strengthened linkages with the local community and an enhanced bottom line, to better access to markets, increased sales and new investments.

With the support of this guiding document, I encourage all progressive companies and organizations to systematically measure performance of their gender-related policies and practices. I expect that it will help you make a difference within your organization and along the global supply chains.

Among the thousands of WEPs signatories actioning gender equality and women's empowerment across 141 countries, many of these progressive companies and organizations are already using transparency and accountability frameworks to enhance and tailor their gender-related values and performance in reporting. And my hope is that you will join us too on this journey.

Mohammad Naciri

UN Women Regional Director
for Asia and the Pacific

Preface



Business leaders and stakeholders agree that while not everything of value can be counted, it is difficult to manage what is not measured. Current corporate reporting practices have shown how public reporting on a specific issue can drive companies to take meaningful action.

Despite the potential to trigger change, companies rarely collect gender statistics and gender-disaggregated data to measure outcomes on gender equality and women's empowerment in the workplace, marketplace and community; and they are even less likely to report on this publicly.

A growing number of stakeholders, including employees, consumers, investors, and civil society, are calling on companies to disclose more information on their efforts towards gender equality. At the same time, the evidence base for why business should promote gender equality continues to expand. Companies with greater progress on gender equality and with policies and practices in place to empower women are more resilient and see stronger growth.

The Women's Empowerment Principles (WEPs) provide a holistic framework for companies to promote gender equality and women's empowerment in the workplace, marketplace and community and drive positive outcomes for society and business. Launched in 2010 by UN Women and UN Global Compact, the WEPs are informed by international labor 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. As of 1 December 2020, over 4000 companies have signed and committed to the implementation of the WEPs.

As laid out in Principle 7, transparency and accountability are required for companies to uphold their commitments to gender equality in the workplace, marketplace, and community. Measuring and reporting mechanisms are crucial to monitor and track performance and progress.

The WEPs Transparency and Accountability Framework presented in this document aims to provide companies with a holistic set of indicators that are most likely to advance gender equality across corporate value chains aligned with existing corporate gender equality frameworks. We believe that by using the WEPs Transparency and Accountability Framework as a tool for transparent reporting, companies, with support from government and other stakeholders, can more effectively work towards a gender equal economy that works for all women and men.

The WEPs Transparency and Accountability Framework aims to build on and align with existing corporate gender reporting platforms. To that end, an extensive mapping and external engagement was carried out to inform the development of the framework.

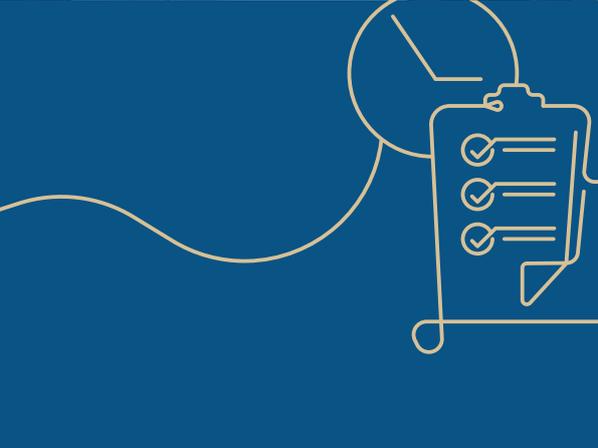
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The WEPs take businesses through a journey... to drive gender equality across their industry



The WEPs Journey

Committing to and implementing the WEPs takes businesses through a journey that enables them to put in place tailor-made impactful measures to drive gender equality across their industry and promote inclusive, sustainable growth. Once companies have endorsed the WEPs, the the Transparency and Accountability Framework and corresponding Action Planning Tool support companies to activate, sustain and report on the WEPs. Companies can use the **WEPs Action Planning Tool** to develop a gender action plan and implement gender-responsive policies and practices. While the the Transparency and Accountability Framework provides companies with recommended indicators to track and monitor progress and report publicly.

The **WEPs Action Planning Tool** is available for WEPs signatories through their respective national UN Women Programme Offices. The Tool enables companies to assess their efforts to promote gender equality, prioritize areas for action, and develop a gender action plan. Companies can use the Excel-based tool to collect and input data and identify highlighting major gaps and areas for improvement. Based on the results, companies can build a gender action plan including priority action areas, a timeline, ownership, accountability mechanism, KPIs, and next steps.

The Action Planning Tool is offered to companies as part of the mentorship and implementation programmes around the WEPs.

The tool is not publicly available but UN Women in your respective countries can support you.

The Action Planning Tool is not needed to report your progress.



The 2030 Agenda for Sustainable Development aims to achieve gender equality and simultaneously acknowledges throughout the Declaration that advancing women’s human rights as well as gender diversity and inclusion are a prerequisite for inclusive and sustainable growth. The Sustainable Development Goal 5 aims to achieve gender equality and empowerment all women and girls. Gender equality is also key to the achievement of all other Goals. The WEPs are the primary vehicle for business to deliver on the gender equality dimensions of the 2030 Agenda and the United Nations Sustainable Development Goals.

The WEPs Transparency and Accountability Framework will help companies to track and monitor progress on gender equality and women’s empowerment and the achievement of the SDGs. In addition, some of the indicators align with specific SDG Targets or topic areas, specifically those related to SDG 5 on Gender Equality and SDG 8 on Decent Work and Economic Growth (see Annex 4: Indicator Alignment with Existing Gender Reporting Platforms).

Resources: <https://www.unwomen.org/en/news/in-focus/women-and-the-sdgs>; <https://www.adb.org/publications/gender-equality-sdgs-asia-pacific>



The WEPs Transparency and Accountability Framework



A comprehensive tool to measure corporate progress towards implementing the WEPs and promoting gender equality and women's empowerment.

The WEPs Transparency and Accountability Framework is divided into three distinct categories (See Annex 2: Indicator Categories and Criteria for more details):

1. Essential Reporting Indicators

2. Complementary Indicators

3. Input and Support Measures and Indicators

Companies can use the Transparency and Accountability Framework to track and measure progress for women in the workplace, marketplace, and community. The WEPs Transparency and Accountability Framework can also support companies to measure and report progress against other commitments and reporting platforms, including the Sustainable Development Goals as well as the UN Guiding Principles on Business and Human Rights (See Annex 4: Indicator Alignment with Existing Gender Reporting Platforms).

The indicators were chosen based on their potential to drive transformative change for gender equality and women's empowerment in the workplace, marketplace and community and create more equitable economic opportunities for all. Ease and probability of companies to report were also considered during the development and selection of the indicators. The indicators aim to challenge the status quo while also enabling companies and organizations to understand their performance on gender equality and women's empowerment across their value chain.



WEPs signatories – companies (private, public, state-owned and cooperatives) of any size, location, and industry, established under national law, as well as industry associations and chambers of commerce committed to advancing gender equality and women’s empowerment in the workplace, marketplace, and community – are encouraged to use the WEPs Transparency and Accountability Framework. **Governments, regulatory bodies, academia, civil society, and corporate reporting platforms** can use the WEPs Transparency and Accountability framework as a guide to integrate gender reporting into their organizational reporting requirements as well as including these in their regulations, policies, laws, guiding principles etc. to contribute to create more gender-inclusive businesses at large.

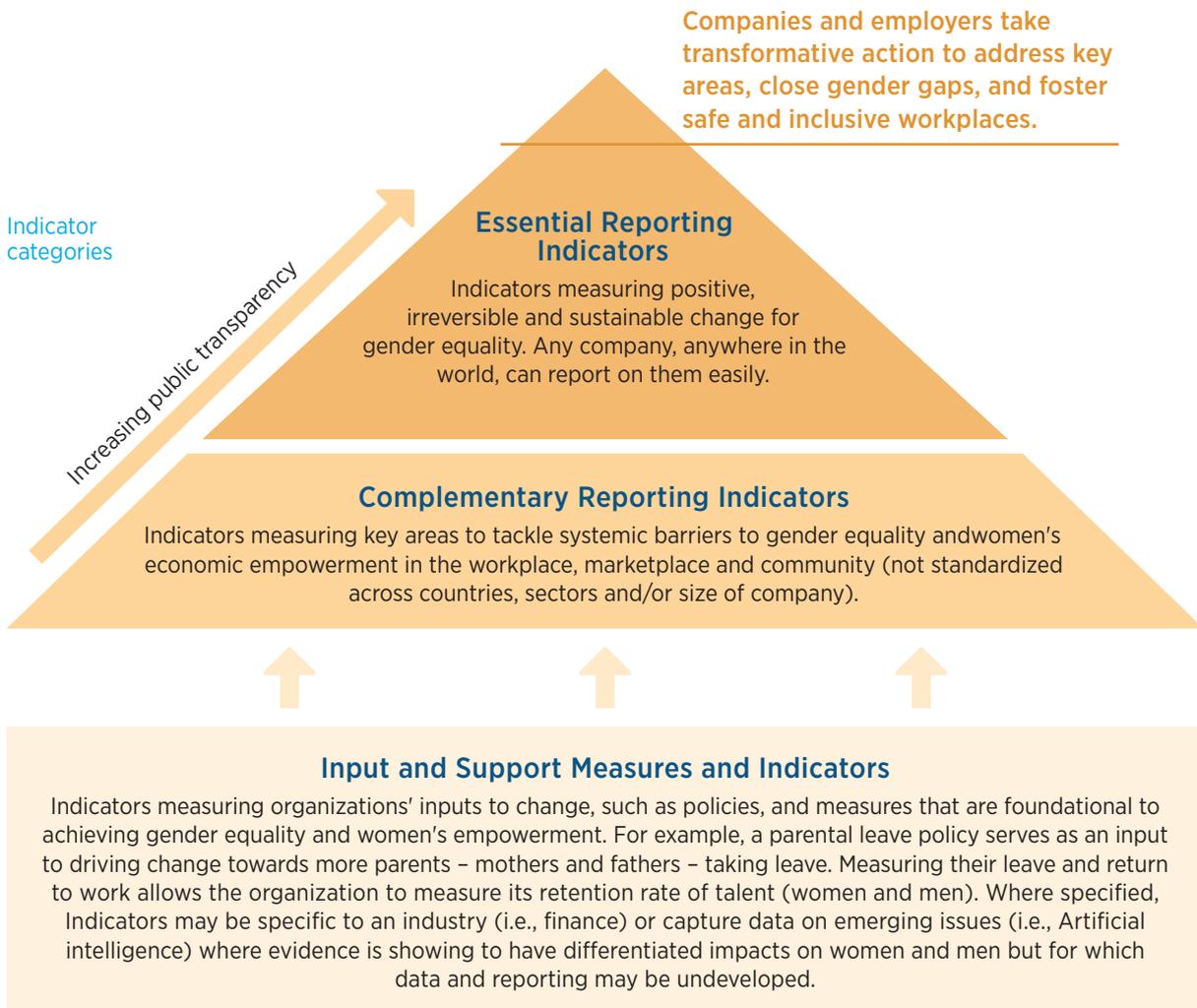
What does the Transparency and Accountability Framework mean for companies?

Companies are strongly encouraged to report publicly on all Essential Reporting Indicators. UN Women also recommends that companies report on the Complementary Reporting Indicators, whenever possible. The official WEPs website www.weps.org offers a platform where companies can publicly and/or privately report on.

UN Women also recommends that companies report on the Complementary Reporting Indicators, whenever possible.

UN Women is committed to working closely with governments and other stakeholders to integrate the Essential Reporting Indicators into mandatory reporting requirements for transformative change across sectors, countries, and globally.

How should companies report on the WEPs Transparency and Accountability Framework



How should companies report on the WEPs Transparency and Accountability Framework?

Companies can integrate the framework into their existing Monitoring & Evaluation processes or conduct a stand-alone gender assessment. The framework can be used annually or updated regularly throughout the year. Certain indicators may be collected and reported on more frequently. As much as possible, companies are encouraged to report on the data publicly either in a stand-alone gender equality report, as part of their business, sustainability or corporate social responsibility reporting (ESG-Reporting), or through existing gender reporting platforms (see Annex 4: Indicator Alignment with Existing Gender Reporting Platforms).

Data should be reported as follows:

- ▶ **Fiscal year:** Data should be provided for the last full fiscal year.
- ▶ **Employee coverage:** Data provided should cover at least 80% of a company's employees.

▶ **Additional diversity categories:** Where possible, companies should report across additional diversity categories to capture intersecting and multiple identities of their employees. This includes but is not limited to:

- ▶ Age: Companies should report data for different age groups: under 30 years of age, between 30-50 years of age, and 50 years of age and older
- ▶ Race/ethnicity, where legally allowed and relevant
- ▶ Nationality
- ▶ Disability
- ▶ Sexual Orientation



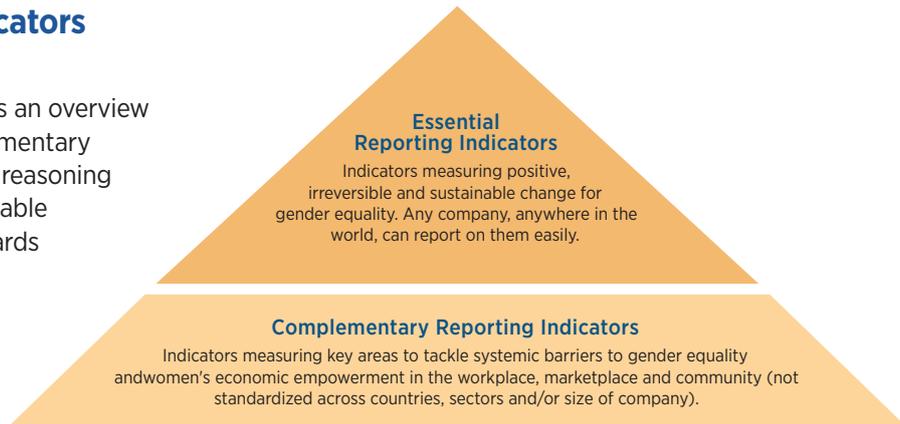
Where does the Framework fit in your WEPs journey?

The Framework is accompanied by an Action Planning Tool and complements the WEPs Gender Gap Analysis Tool, which together aim to support companies and employers to understand their performance on gender equality and women's empowerment across their value chain and drive action on key areas, close gender gaps, and foster safe and inclusive workplaces.



Overview of the Indicators

The following table provides an overview of all Essential and Complementary Reporting Indicators with a reasoning why these indicators will enable transformative change towards more equitable workplaces.



Essential Reporting Indicators			
Women in leadership	1a	Percentage of women in senior leadership level positions*	Why is this indicator important? Women only hold 29 per cent of leadership roles and 22 per cent of board seats globally. Having more women in leadership holds multiple benefits for companies including improved financial performance and shareholder value, reduced risk of fraud and corruption, increased customer and employee satisfaction, greater investor confidence, and enhanced market knowledge and reputation. When women leaders have adequate support and resources, increased gender parity at the top can create a role model effect to encourage more women to pursue leadership positions and help counteract societal biases about women in leadership roles. Tracking women in leadership enables companies to set meaningful, time-bound targets and hold themselves accountable.
	1b	Percentage of women on non-executive board (only for companies with a non-executive board) *	
Equal pay	2	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation*	Globally, women are paid 20 percent less than men on average, contributing to gaps in wealth, retirement savings and income vulnerability limiting women's ability to take full advantage of career and professional opportunities. For women of colour, women with disabilities, Indigenous women, and migrant women the pay gaps are even higher. In addition to being illegal on many countries and a violation of women's rights, gender pay inequities impact employee motivation and productivity, contributing to overall business performance. Paying women less than their male counterparts in the workplace is likely to negatively impact women's commitment and trust in the organization leading to fewer talent interested in joining the organization, greater turnover, lower employee retention, and lower productivity which come at a high monetary and time cost for employers. Increasingly governments and public reporting platforms are requiring companies to report on equal pay, making it a legal and reputational liability for businesses.

Equal opportunities in the workplace	3a	Percentage of new hires who are women*	<p>Women suffer different types of discrimination throughout their careers leading to poorer outcomes in the workplace and economy. Overall, progress on women’s labour market participation has stalled, at only 55 per cent, versus 78 per cent of men globally, and women are overrepresented in short-term and part-time contracts. Gender-based discrimination in the workplace infringes on women’s economic rights, impacting hiring and recruitment, promotions and development opportunities, and women’s and men’s ability to take and return from parental leave. Tracking the share of women hired and promoted provides insights into the opportunities for women to advance in the workplace and create the pipeline needed to achieve more equitable representation of women across a company. Women undertake 75 per cent of unpaid care and domestic work globally, a share that increases when they become mothers. Monitoring employee retention rates post-parental leave can help to identify whether a company culture supports working parents and allows employees to balance their personal and professional responsibilities. In addition, comprehensive maternity and paternity policies and initiatives to ensure both women and men take advantage of paid leave have shown to improve employee attraction and retention rates.</p>
	3b	Percentage of employees promoted who are women	
	4b	Retention rate of employees that took parental leave, disaggregated by sex*	
Safe and inclusive workplaces	4	Has confidential, anonymous grievance, resolution and non-retaliation mechanisms and procedures to address and respond to reports and incidents of violence and harassment	<p>Violence and harassment against women is a violation of women’s rights but nevertheless present in all jobs, occupations, and sectors of the economy across the world. Currently there is not an agreed set of quantitative indicators for this area and corporate data is rarely collected and even less likely to be reported. However, due to the global and pervasive nature of violence against women, companies have a crucial role to play in combatting workplace violence and harassment and in supporting women victims of domestic violence. The ILO Convention 190 sets out a global framework for governments and companies to address violence and harassment in the world of work, including confidential, anonymous grievance, resolution and non-retaliation mechanisms and procedures to address and respond to reports and incidents of violence and harassment. Additionally, addressing violence and harassment against women provides an economic benefit for the private sector as it is estimated to cost countries up to 3.7 per cent of gross domestic product (GDP) due to loss of incomes, opportunities, and workplace productivity.</p>

Complementary Reporting Indicators			
Reporting Areas		Indicator	Rationale
Women's representation in non-traditional roles	5	Percentage of women in traditionally underrepresented roles	While gender gaps in education are closing slowly, women are less likely to have access to training and professional development and women's skills are not in line with skills needs in the changing world of work. As a result, women are often segregated in "feminized" sectors and roles, where wages are typically lower. In addition, women face discriminatory norms, practices and, in some places, laws when entering traditionally male sectors, such as construction, heavy manufacturing, and engineering, among others.
Training and development	6	Average hours of training that the organization's employees have undertaken, disaggregated by sex and employee level*	Increasing women's access to education and training has been shown to increase women's labour force participation rates. It can also catalyze women's advancement to leadership positions in an organization and enable women to full underrepresented roles. Addressing the training and development gap for women, also enables companies to develop current and future skills, attract, engage, and retain talent, and improve overall productivity, agility, and adaptability of the workforce. The increased application of technology and automation across all sectors makes addressing the training and education gap more imperative as women face a gap in STEM skills, low participation in the technology sector and yet female-dominated sectors and jobs, such as manufacturing and teaching, face rapid automation and technology applications.
Equitable Procurement Practices	7	Percentage of procurement spend with women-owned businesses	Women-owned businesses face several barriers to access and fully participate in local and global value chains, including limited funding, unpaid care work, and discriminatory business environments. At the same time, women-owned businesses represent the fastest-growing market segment in some regions and globally holds the potential to contribute to global economic growth and the creation of new jobs. Sourcing from women-owned businesses increases profitability, provides access to new markets, increases supplier availability, and enhances corporate reputation and customer loyalty. In addition, women are over-represented in vulnerable and low wage positions in supply chains. Minimum wage is rarely enough to meet the basic needs of employees and their families. Thus, a commitment to living wage means companies work toward ensuring all workers in their supply chains are paid a wage sufficient to meet the basic living needs of an average-sized family in a particular economy.
	8	Percentage of procurement spend with businesses with gender equality commitments	
	9	Percentage of workers in supply chain receiving a living wage, disaggregated by sex	

<p>Gender-responsive marketing</p>	<p>10</p>	<p>Has a stand-alone responsible marketing policy or a commitment embedded in a broader corporate policy that addresses the portrayal of gender stereotypes</p>	<p>Advertisements and marketing materials often mirror and reinforce existing gender stereotypes. Taking a gender transformative approach can enhance consumer loyalty, expand market reach, and attract and retain the next generation of skilled workers. Embedding gender into the marketing policy or commitment is the first step to avoid gender stereotypes and promote positive portrayals of women and girls. This includes marketing campaigns are free of gender stereotypes, and respect women, men and gender balance and systematically depict women and men as empowered actors with progressive, intelligent, and multi-dimensional personalities. Companies with inclusive and gender-responsive marketing practices are also more attractive to women talent.</p>
<p>Gender-responsive Product design and development</p>	<p>11</p>	<p>Has a policy or commitment embedded in a wider corporate policy to integrate inclusive gender considerations into product design and delivery</p>	<p>When companies ignore gender perspectives during product design and delivery, they risk exacerbating existing gender divides or creating new ones. Integrating gender considerations in product design and delivery is a business opportunity: women account for over USD20 trillion in consumer spending per year and are the fastest growing consumer economy and that by 2028 women will control close to 75 per cent of discretionary spending worldwide. However, women continue to be underserved and under financed across sectors.</p>
<p>Women in communities</p>	<p>12</p>	<p>Percentage of financial or pro-bono support for gender equality programs</p>	<p>When companies ignore gender during product design and delivery, they risk exacerbating existing gender divides or creating new ones. Integrating gender considerations in product design and delivery is a business opportunity: women account for over USD20 trillion in consumer spending per year and are the fastest growing consumer economy and that by 2028 women will control close to 75 percent of discretionary spending worldwide. However, women continue to be underserved and under financed across sectors.</p>

From Measurement to Action: The WEPs Action Planning Tool

The WEPs Transparency and Accountability Framework is accompanied by an Action Planning Tool which allows companies to do a high-level assessment of their efforts to promote gender equality, prioritize areas for action, and develop a gender action plan. Companies can use the Excel-based tool to collect and input data and identify highlighting major gaps and areas for improvement. Based on the results, companies can build a gender action plan including priority action areas, a timeline, ownership, accountability mechanism, KPIs, and next steps.

How is the WEPs Action Planning Tool structured

- **Instructions** explains how to use the tool.
- **Overview** provides you with a high-level overview of the WEPs Transparency and Accountability Framework indicators.
- **Data Collection** enables you to input your company's data and results from the WEPs Gender Gap Analysis Tool.
- **Results** displays the detailed results of the assessment and helps you to prioritize areas for actions.
- **Action Plan** enables you to set targets, measures, and timeframes for priority areas for improvement.
- **Recommended Actions** lists recommendations for each indicator and issue area to improve your performance on gender equality.
- **Factsheet** presents global and regional performance on the WEPs Transparency and Accountability indicators, where available.
- **Full WEPs Indicator List** presents the entire list of WEPs Transparency and Accountability indicators, key definitions, and suggested calculation methodologies.

WEPs Action Planning Tool | DATA COLLECTION

Which indicators would you like to report on?

Essential reporting indicators

Additional reporting indicators

Women in Leadership

Answer

① % women in senior leadership level positions Enter data

① % women on non-executive board (only for companies with a non-executive board) Enter data

Equal Pay

Answer

① Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation Enter location 1 or Global

WEPs Action Planning Tool | ACTION PLAN

Action plan date: 12/4/2020

Category	Outcomes	Measures	Baseline KPI	Target KPI	Timeline	Deadline	Owner
Women in leadership Beginner	Women in leadership positions level	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Women on non-executive board (only for companies with a non-executive board)	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	GAT Q1. Leadership Commitment	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	GAT Q2. Non-Discrimination and Equal	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
		Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
Equal Pay Beginner	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	India	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Executive	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Non Executive	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Europe	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Executive	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Non Executive	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Americas	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Executive	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	Non Executive	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner
	GAT Q5. Equal compensation	Set your own measures	Write baseline KPI	Set target KPI	Select timeline		Indicate owner

This tool is currently not publicly available. For further information please contact: weps@unwomen.org

How to report the indicators on www.weps.org ?

Reporting on WEPs Company Profile Page

At the time of signing the WEPs, you are requested to provide data against three baseline indicators:

1. Percentage of women employees

2. Percentage of women at management level

3. Percentage of women on boards/executive teams/partners

This information remains internal to the WEPs Secretariat unless you publish this information on the WEPs website by creating your **company's profile page**.

At the **Reporting stage of the WEPs Journey**, you have an opportunity to share additional data on progress made in your WEPs implementation. This progress is shared on your Company Profile Page.

To date you can report on the following Essential indicators:

1. Percent of women and men employees
2. Percent of women and men in senior management positions
3. Percent of women and men on boards
4. Ratio of women's salary to men's salary
5. Percentage of new hires – women and men
6. Percentage of promotions and career opportunities – women and men
7. Retention rate of women and men FTE employees who took parental leave.
8. The Company has a confidential grievance, resolution, reporting and non-retaliation mechanism and procedure to address and respond to incidents of violence and harassment.

For a more detailed description of each indicator [Please look at Annex 3]

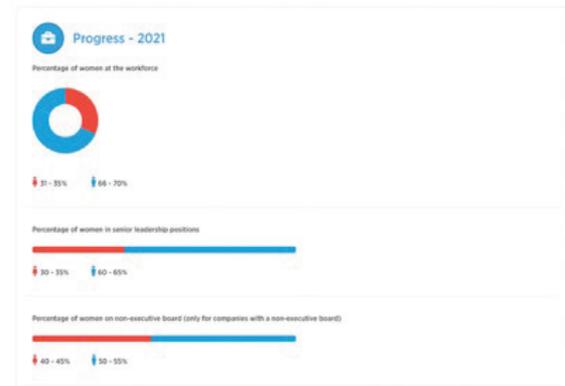
As WEPs Signatories, reporting is voluntary. For companies who wish to report, you can share progress with the WEPs Secretariat for internal use only or make it available publicly on your WEPs Company Profile Page.

Practical steps on reporting privately or publicly on your WEPs company profile page

For more detailed instructions on editing general information on your company profile page see here.

1. Go to weps.org
2. Click “Sign in” in the upper right corner

Any public information would be shared at the bottom of the company profile page as graphs.



3. Click “Create/Edit Company Profile”. The page will open to allow you to edit the profile.
4. Scroll to the bottom to “Share your Progress”
5. Answer the questions for each indicator. Companies can choose public or private for each indicator with the blue button on the right side of the page

For more details

Indicator	Who can see the data?
Percentage of women employed	Public/Private
Percentage of women in senior leadership positions	Public/Private
Percentage of women on non-executive board	Public/Private
Rate of the basic salary and remuneration of women to men	Public/Private
Percentage of new hires	Public/Private
Percentage of promotions	Public/Private
Retention rate of employees that took parental leave	Public/Private

6. Once complete, Click on the green “Save” button to update the content on the company profile page.

Annex 1

Key Terms and Definitions

Below is a list of terms and definitions that are used throughout the WEPs Transparency and Accountability Framework. There are additional definitions provided per indicator in the full indicator Framework.

▶ **Gender:** Refers to the social differences, as opposed to the biological ones, between women and men that have been learned, are changeable over time and have wide variations both within and between cultures (UN Women).

▶ **Sex:** The physical and biological characteristics that distinguish males and females (UN Women).

▶ **Sex-disaggregated data:** ex-disaggregated data is data that is cross-classified by sex, presenting information separately for women and men, girls and boys. Sex-disaggregated data reflect roles, real situations, general conditions of women and men, girls and boys in every aspect of society. For instance, the literacy rate, education levels, business ownership, employment, wage differences, dependents, house and land ownership, loans and credit, debts, etc. When data is not disaggregated by sex, it is more difficult to identify real and potential inequalities. Sex-disaggregated data is necessary for effective gender analysis (UN Women).

▶ **Employee:** An individual who is in an employment relationship with the organization, according to national law or its application (GRI).

▶ **Worker:** A person that performs work, the term 'workers' includes, but is not limited to, employees, further examples of workers include interns, apprentices, self-employed persons, and persons working for organizations other than the reporting organization, e.g., for suppliers. (GRI).

▶ **Supplier:** an organization or person that provides a product or service used in the supply chain of the reporting organization (GRI).

▶ A supplier is further characterized by a genuine direct or indirect commercial relationship with the organization.

▶ Examples of suppliers can include, but are not limited to:

- Brokers: Persons or organizations that buy and sell products, services, or assets for others, including contracting agencies that supply labor.
- Consultants: Persons or organizations that provide expert advice and services on a legally recognized professional and commercial basis. Consultants are legally recognized as self-employed or are legally recognized as employees of another organization.
- Contractors: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.
- Distributors: Persons or organizations that supply products to others.

- Franchisees or licensees: Persons or organizations that are granted a franchise or license by the reporting organization. Franchises and licenses permit specified commercial activities, such as the production and sale of a product.

- Home workers: Persons at home or in other premises of their choice, other than the workplace of the employer, who perform work for remuneration, and which results in a product or service as specified by the employer, irrespective of who provides the equipment, materials or other inputs used.

- Independent contractors: Persons or organizations working for an organization, a contractor, or a sub-contractor.

- Manufacturers: Persons or organizations that make products for sale.

- Primary producers: Persons or organizations that grow, harvest, or extract raw materials.

- Sub-contractors: Persons or organizations working onsite or offsite on behalf of an organization that have a direct contractual relationship with a contractor or sub-contractor, but not necessarily with the organization. A sub-contractor can contract their own workers directly or contract independent contractors.

- Wholesalers: Persons or organizations that sell products in large quantities to be retailed by others

Annex 2

Indicator Categories and Criteria

Category	Criteria	Explanation
Essential Reporting Indicators Indicators measuring sustainable and irreversible positive change for women. Currently have an accepted measurement and reporting framework.	Transformative	Indicators should measure outcomes for women that will lead to sustainable and irreversible positive change as identified in the UN Secretary-General's High -Level Panel on Women's Economic Empowerment ¹ .
	Likelihood of response/ Ease of reporting	Indicators should be included such that companies are willing to respond, informed by current reporting practices, aligned with existing reporting mechanisms, limited reputational or legal risk, and the measurement and collection process is feasible for companies within existing systems. The Indicators: <ul style="list-style-type: none"> • are included in the Gender Gap Analysis Tool and at least six other gender platforms • are aligned with international standards/SDGs • have an accepted measurement framework
Complementary Reporting Indicators Indicators measuring key areas tackling systemic barriers to women's economic empowerment across the value chain. However, the measurement of these indicators is currently not standardized across countries, sectors and/or size of company. Complementary Reporting indicators can progress to Recommended Reporting Indicators as measurement standards and public reporting requirements mature.	Transformative	Indicators should measure outcomes for women that will lead to sustainable and irreversible positive change as identified in the UN Secretary-General's High-Level Panel on Women's Economic Empowerment.
	Likelihood of response/ Ease of reporting	Indicators should be included such that companies are willing to respond, informed by current reporting practices, aligned with existing reporting mechanisms, limited reputational or legal risk, and the measurement and collection process is feasible for companies within existing systems. The Indicators: <ul style="list-style-type: none"> • Included in the GAT and at least four other gender platforms • Measurement is less common due to lack of accepted measurement framework, or differences across sectors, regions, and company sizes
Inputs and Supporting Indicators Policies, practice, and outcomes required for success in the Reporting Indicators. For example, the outcome of parental leave being taken by all parents is supported by inputs such as a parental leave policy for all parents and sex-disaggregated data on parents taking parental leave and return to work rates. The following measurable outputs and outcomes are the foundations for transformation across WEPs 1-6, including: Policies and commitments; Goals and targets; Trainings and implementation; Sex-disaggregated data collection and reporting	Input, output, and outcome	Indicators can be input, output, or outcome related to measure a company's commitment, implementation, and progress towards implementing the WEPs, creating gender equal workplaces, and promoting women's empowerment throughout their value chain.
	Quantitative or Qualitative	Indicators can be quantitative or qualitative to capture the range of commitments, policies, and programs that impact the outputs and outcomes for women across the value chain.
	Global relevancy	Indicators are foundational to achieving gender equality and will support achievement of the Reporting Indicators. They are: <ul style="list-style-type: none"> • Relevant to all business regardless of sector or size • Aligned to the GAT and linked to achievement of the WEPs
	Sector specific	Indicators may be specific to a sector, role or industry (i.e., finance) or capture data on emerging issues (i.e. Artificial intelligence) where evidence is showing have gendered impacts on women and men but for which data and reporting may be undeveloped.

Annex 3

Definition of Essential Indicators

Percent of women and men employees

INDICATOR: Percentage of women and men employees as a percentage of total number of employees

DEFINITION: Employees include (i) permanently contracted and (ii) temporarily contracted (such as seasonal) workers on a Full-Time Equivalent (FTE) basis. This follows the HIPS0 definition for FTE, which includes directly hired individuals and individuals hired through third party agencies so long as those individuals provide on-site services related to the operations of the client company. This also includes FTE worked by seasonal, contractual and part-time employees.

CALCULATION: To calculate the percent of FTE employees that are women, count the total number of FTE women employees, and divide this number by the total number of FTE employees. The same calculation can be done for men employees. As per the HIPS0 definition above part-time jobs can be converted to full-time equivalent jobs on a pro rata basis, based on local definition (e.g. if the working week equals 40 hours, a 24 hr/week job would be equal to 0.6 FTE job). Seasonal or short-term jobs are prorated based on the portion of the reporting period that was worked (e.g., a full-time position for three months would be equal to a 0.25 FTE job for a reporting period of one year). If the information is not available, the rule-of-thumb is two part-time jobs equal one full-time job.

Percent of women and men in senior management positions

INDICATOR: Percentage of women and men in senior management positions as a percentage of total number of senior managers in the organization.

DEFINITION: Senior managers are defined as FTE employees at C-Suite level or equivalent (e.g. Managing Directors, Partners). Titles may change depending on size and structure of a company, so Signatories should use their judgement to assess whether positions are C-Suite equivalent.

CALCULATION: To calculate percent of senior management who are women, Signatories should divide the number of women senior managers by the total number of senior managers.

Percent of women and men on the board

INDICATOR: Percentage of women and men on the company board.

DEFINITION: Board members are defined as members who play an active role on the Board. An active role may include acting in an advisory capacity for key decisions and does not necessarily require a full-time role in the organization.

CALCULATION: To calculate percent of Board members who are women, Signatories should divide the number of women on the Board by the total number of Board members.

Ratio of women's salary to men's salary

INDICATOR: Ratio of women's salary to men's salary

DEFINITION: Women's and men's salaries include three components: (1) Fixed salary – a salary that a person receives on a stable or fixed basis, that is, the employee receives the same amount every month (or pay period). (2) Additional salary – this is the salary that an employee receives on a temporary basis, for example, associated with the performance of a longer period of work, or as compensation for an expense that they had to incur. This amount varies from month to month (or pay period). (3) Variable salary – a salary that the employee receives in recognition for their performance or for the overall results of the company or organization.

CALCULATION: Calculate women's salaries by adding up all the salaries and dividing by the number of women. The same calculation should be performed for men. Then divide the average women salaries by average men salaries. Both cash salaries and salaries in kind (according to their objective economic valuation) should be counted as do taxes and social insurance, whether paid to the worker or to the public authorities (the full cost to the company). To calculate salary data, it must be comparable and the time period need to be the same for all employees, preferably one full year. If you plan to include employees who have not been employed for the entire period (one year), their salaries should be increased proportionately. For example, if a person has been employed for 6 months their salaries should be multiplied by 2. For example, the person has a Fixed Salary of 15,000 per year, working 50 per cent of the working day, then this calculation will result in 30,000 per year (allowing you to compare your salary with that of people who work 100 per cent of the working day).

Percentage of new hires – women and men

INDICATOR: Percentage of newly hired FTE employees – women and men.

DEFINITION: New hires are defined as an employee (1) who has not previously been employed by the company/organization; or (2) who was previously employed by the company/organization but has been separated from such prior employment for at least 60 consecutive days.

CALCULATION: To calculate percentage of newly hired women employees, Signatories should divide the number of newly hired FTE women employees by the total number of FTE newly hired employees. To calculate the percentage of newly hired FTE men employees, Signatories should divide the number of newly hired men employees by the total number of newly hired employees (or just subtract the percentage of newly hired women employees from 100 percent).

Percentage of promotions and career opportunities – women and men

INDICATOR: Percentage of promotions and career opportunities – women and men

DEFINITION: Ratio of FTE women and men in senior management (see #2 above) compared to ratio of FTE women and men employees (see #1 above).

CALCULATION: To calculate percent of promotions and career opportunities for women and men, refer to the definitions of employees and senior management above. Then divide the ratio of FTE women in senior management by the ratio of FTE women employees; and then divide the ratio of FTE men in senior management by the ratio of FTE men employees.

Retention rate of women and men FTE employees who took parental leave

INDICATOR: Retention rate of women and men FTE employees who took parental leave

DEFINITION: Parental leave includes maternity, paternity, parental and adoption leave. Eligibility is defined by the national legal requirements and any additional eligibility criteria that the employer may have for additional benefits. The retention rate is determined by employees retained in the company or organization 12 months after returning from parental leave.

CALCULATION: To calculate the retention rate of women, divide the total number of women employees retained in the company or organization 12 months after returning to work following a period of parental leave by the total number of women employees taking parental leave. Same calculation to be performed for men taking parental leave.

The Company has a confidential grievance, resolution, reporting and non-retaliation mechanism and procedure to address and respond to incidents of violence and harassment.

Yes | No

Annex 4

Making the Business Case: Indicator Topics and Rationale

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
1	High-level Leadership	<p>High-level corporate commitments and leadership on the WEPs enables transformative change as it is integral for integrating the principles of gender equality and women's empowerment in the workplace, marketplace, and community. Corporate leadership demonstrates commitment and behavioral change at the highest level and enables high-level advocates for women's empowerment to operate internally and externally within their peer networks.</p> <p>Commitment and leadership on women's empowerment can deliver business benefits including improved innovation², market growth^{3,4}, enhanced trust and credibility with employees, consumers and stakeholders, and increased cost savings and productivity⁵. By committing to women's empowerment, companies are also committing to upholding Universal Declaration of Human Rights principle of 'equal rights of men and women'⁶, as well as the gender dimensions of the UN Guiding Principles on Responsible Business Conduct⁷ and various international standards under the ILO⁸. Committing and leading on women's empowerment also contributes towards SDG 5 and can drive progress across all SDGs⁹. This commitment thereby forms an integral part of overall corporate sustainability.</p>	<ul style="list-style-type: none"> • Has a holistic, organization-wide gender equality strategy/action plan that identifies specific priority areas where further improvement can be made with dedicated resources for implementation (e.g., budget, human resources, etc.) • Reports publicly on all WEPs Essential Reporting Indicators • Has undertaken an independent gender audit/evaluation
2	Equal Pay	<p>Globally, women are paid 22 per cent less than men on average. This contributes to a gender wealth gap, women's ability to save for retirement, and general income vulnerability limiting women's ability to take full advantage of career and professional opportunities.¹⁰ Some of the gap can be linked to factors such as education and training, care responsibilities, work experience, enterprise size and union density. The explained portions reflects discrimination, implicit biases, and social norms in society. Most of the pay gap remains unexplained.¹¹ Companies play an important role in addressing gender pay gaps and are increasingly taking action to remove discrimination in the workplace.</p> <p>Pay impacts employee motivation and productivity, contributing to overall business performance. Paying women less than their male counterparts in the workplace is likely to negatively impact women's commitment and trust in the organization. This can lead to lower talent acquisition, greater turnover, lower employee retention, and lower productivity which come at a high monetary and time cost for employers.¹² Closing the gender pay gap can also help increase human resource management's effectiveness and productivity.</p> <p>The ILO Convention 100 on equal remuneration sets the global standard for how governments and companies can ensure equal remuneration for men and women workers for work of equal value.¹³ Increasingly governments and public reporting platforms are requiring companies to report on equal pay.¹⁴ Gender pay gaps, then, are also becoming legal and reputational liabilities for businesses. This can have legal and reputational implications and deter investors and consumers.</p>	<ul style="list-style-type: none"> • Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation • Has a stand-alone policy or a commitment embedded in a broader corporate policy that addresses equal pay for work of equal value, aligned with national regulatory requirements and the ILO Convention 100 on Equal Remuneration

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
		<p><i>To identify and measure your organization's pay gap, please see UN Women's 'Diagnosis for Equal Remuneration'. Please also see the UN Women guidance note 'Closing Gender Pay Gaps to Achieve Gender Equality at Work' and 'WEPs Action Card – Closing Gender Pay Gaps' for suggested actions for companies to close the gender pay gap.</i></p>	
	<p>Equal Opportunities in the Workplace</p>	<p>Women suffer different types of discrimination throughout their careers leading to poorer outcomes in the workplace and economy. Overall, progress on women's labour market participation has stalled, and only 55 per cent of adult women are in the labour market, versus 78 per cent of men globally. Women are also overrepresented in short-term and part-time contracts which contribute to the gender pay gap and vertical segregation.¹⁵ While some progress has been made on women's leadership, women still only hold 29 per cent of leadership roles globally, excluding them from high-paid positions and decision-making roles, and denying the next generation of women female leaders as role models and mentors.¹⁶</p> <p>In addition, women are underrepresented on company boards, holding only 22 per cent of board seats globally.¹⁷ Gender-diverse boards have shown to improve decision-making and governance, contribute to talent attraction and retention, build brand equity, enhance consumer insights, and overall improve corporate performance and profitability.¹⁸</p> <p><i>Please see the UN Women guidance note 'Building Inclusive Boards to Achieve Gender Equity' and 'WEPs Action Card – Gender Parity on Boards' for suggested actions for companies to improve board diversity.</i></p> <p>Gender-based discrimination in the workplace impacts hiring and recruitment, promotions and development opportunities, wages and benefits, and safety and well-being. Implementing policies and practices to ensure a workplace is free from gender discrimination enables women's labour participation and leadership. Collective bargaining with for example union or worker committees can help companies identify the greatest barriers to gender equality in the workplace and can support closing gender gaps in the workplace, including the gender pay gap.¹⁹</p> <p>While education gaps have slowly begun to close, women are less likely to have access to training and professional development and women's skills are not in line with future skills needs^{20,21}. As a result, women are less economically active, are underrepresented in leadership positions and the labour market remains segregated by gender whereby women work in "feminized" sectors, where wages are typically lower.</p> <p>A recent ILO report identified unpaid care work as the main barrier preventing women from getting into, remaining, and progressing in the labour force²². Globally, women perform 76.2 per cent of total hours of unpaid care work, more than three times as much as men²³. Since unpaid care and domestic chores affect women's economic prospects and possibilities to work, this directly impacts on business and their capacity to have a healthier, diverse, and productive workforce.</p> <p>International regulatory instruments and frameworks such as the ILO Convention for Maternity Protection and the ILO Convention for workers with family responsibilities enhance the responsibilities of countries and governments in guaranteeing the rights and wellbeing of workers ensuring work-life balance and preventing discrimination because of their condition of caregivers.</p>	<ul style="list-style-type: none"> • Percentage of women in senior leadership level positions • Percentage of women on non-executive board (only for companies with a non-executive board) • Percentage of new hires who are women, disaggregated by employee level • Percentage of promoted employees who are women, disaggregated by employee level • Retention rate of employees that took parental leave, disaggregated by sex • Percentage of women in traditionally underrepresented roles • Has time-bound, measurable goals and targets to increase women's representation in leadership • Has time-bound, measurable goals and targets to increase women's representation in non-traditional roles • Provides leadership training, coaching, and/or mentoring to support women to access management and leadership positions • Percentage of employees by employment contract, disaggregated by sex • Annual turnover rate, disaggregated by sex • Percentage of managers/senior leadership with clear diversity and inclusion goals

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
		<p>Investments in care and flexible work policies and programmes that support all employees as caregivers and parents can help to remove this barrier and support all employees in the workplace. Additionally, comprehensive maternity and paternity policies and initiatives to ensure both women and men take advantage of paid leave have shown to improve employee attraction and retention rates²⁴ including attracting future talent by matching the values of younger generations entering the workforce. Comprehensive maternity and paternity policies and initiatives also enable companies to retain women in the work force and benefits from the new and strengthened skills parents develop that can be transferred to the workplace including time management and multi-tasking. However, when adequate support is not provided for parents taking and returning from leave, it can also lead to loss of employees, which is why tracking employee retention post-parental leave is important to identify issues.²⁵</p> <p><i>Please see the UN Women guidance note 'Attracting and Retaining Talent through Inclusive Family-Friendly Policies' for suggested action in prioritizing, establishing and implementing comprehensive maternity and paternity policies and initiatives.</i></p> <p>Gender Bias can be conscious or unconscious and has serious consequences on the outcomes for women particularly in the workplace which has traditionally been a male-dominated space. Globally, 91 per cent of men and 86 per cent of women hold at least one gender bias.²⁶ Addressing gender bias can shift workplace culture to be more inclusive and ensure that women can fully benefit from the policies and programs in place to support their advancement in the workplace.</p> <p>Finally, gender-based discrimination is interconnected with other forms of discrimination and achieving true gender equality for all women requires an intersectional approach. To ensure that women from diverse backgrounds and races are represented and included in policies, programmes, and decision-making, companies and organizations need to apply an intersectional lens to the WEPs and strengthen their efforts to achieving gender equality while targeting racism and discrimination in the world of work.</p> <p>For more information in adopting an intersectional approach to the WEPs please see UN Women's 'Call to Action: Leveraging the WEPs Framework to Target Racism and Discrimination in the World of Work'.</p>	<ul style="list-style-type: none"> • Has a stand-alone policy or commitment embedded in a broader corporate policy on non-discrimination and equal opportunity policy covering recruitment, retention, re-entry and promotion of all individuals • Total number of incidents of discrimination related to sex or gender • Total number of corrective actions taken related to incidents of discrimination related to sex or gender • Percentage of employees in a trade union or on a worker committee, disaggregated by sex
3	Safe and Inclusive Workplaces	<p>Violence and harassment against women is a violation of women's human rights and a major barrier to achieving equality of opportunity and access to decent and dignified work. However, violence and harassment against women, including in the world of work, is pervasive. It is present in all jobs, occupations, and sectors of the economy in all countries across the world. It is estimated that as many as 75 percent of the world's women aged 18 years and over, have experienced sexual harassment²⁷. Some women are disproportionately more affected by violence and harassment due to their employment status, the type of work they carry out, or because of the conditions in the sector that they work in.</p> <p>The workplace presents an important intervention point to address violence and harassment against women by addressing social norms, modelling new behaviors, and providing safe spaces. ILO Convention 190 sets out a global framework for governments and companies to address violence and harassment in the world of work.²⁸</p>	<ul style="list-style-type: none"> • Has confidential, anonymous grievance, resolution and non-retaliation mechanisms and procedures to address and respond to reports and incidents of violence and harassment • Percentage of employees who have taken training on violence and harassment in the workplace, disaggregated by sex

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
		<p>Additionally, addressing violence and harassment against women provides an economic benefit for the private sector. The psychological and physical impacts of sexual harassment lower workers' job satisfaction, organizational commitment, and productivity and result in poor workplace relations, decreased worker engagement, and reputational risk for organizations. Violence and harassment against women is estimated to cost countries up to 3.7 percent of gross domestic product (GDP) due to loss of incomes, opportunities, and workplace productivity²⁹.</p> <p><i>Please see the UN Women guidance note 'Tackling Sexual Harassment in the World of Work' for suggested action in prioritizing, establishing and implementing robust sexual harassment policies and practices which promote the physical and emotional health, safety and wellbeing of all employees. Additionally, UN Women's brief: 'The COVID-19 Shadow Pandemic: Domestic Violence in the World of Work - A Call to Action for the Private Sector' provides details on how companies responding to the problem during the COVID-19 crisis and provides recommendations for companies on what are the immediate and long-term measures could be taken.</i></p> <p>Women and men have differing health needs, although both share the right to health under the UN Declaration of Human Rights. Women's specific needs are often related to their reproductive role and responsibilities. Failure to meet these needs in the workplace results in women leaving the workforce, stepping back from more challenging roles, or poorer health outcomes for women. In the case of the lower socio-economic group, such as women factory workers, unequal distribution in access to food and lower prioritization of women's health needs, make them even more vulnerable to ill-health.</p> <p>The workplace setting offers an efficient and largely underutilized entry point for improving access to health care services and information. Furthermore, investing in women's health not only benefits employees and surrounding communities, but it can also have a positive impact on business performance. Investments in hygiene and reproductive health in the manufacturing setting have shown to reduce absenteeism, staff turnover, overtime, fewer production errors and increased productivity.</p>	<ul style="list-style-type: none"> • Has a stand-alone policy or commitment embedded in a broader corporate policy that explicitly prohibits violence and harassment of any kind, in line with ILO Convention 190 • Provides confidential support for victims of violence and harassment, including domestic violence • Has policies and procedures to ensure safety, security, confidentiality, and protection of victims of sexual harassment at workplace • Has a policy prohibiting nondisclosure agreements pertaining claims of sexual harassment in settlement agreements, unless requested by the victim and does not require sexual harassment claims to go to private arbitration (<i>Optional based on country legislation</i>) • Ratio of work-related injuries for men to women • Has a company-wide policy or commitment to respect and support access to quality health care, including sexual and reproductive health where relevant, which is reflected in company programs and employee benefits. • Conducts a workplace risk assessment as part of its operational health and safety procedures to identify specific gender-related risks, including violence and harassment. • Number of breastfeeding facilities per 50 women employees • Absenteeism rate, disaggregated by sex • Percentage of women on health and safety committee out of total committee membership • Number of adequate and safe toilet facilities per 50 women employees to accommodate hygiene needs such as clean water and soap and disposal methods for feminine hygiene products

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
4	Training and Career Development	<p>Investing in workplace policies and programmes that open avenues for advancement of women at all levels and across all business areas enables companies to develop current and future skills, attract, engage, and retain talent, and improve overall productivity, agility, and adaptability of the workforce. Increasing women's access to education and training has been shown to increase women's labor force participation rates³⁰. It can also catalyze women's advancement to management and leadership positions in an organization and enable women to full underrepresented roles.</p> <p>Mentoring, as one mechanism for training and developing, has shown to increase employee morale and job satisfaction, reduce turnover, enable the transfer of leadership and management skills to newer staff, and increase improve organizational problem-solving and onboarding processes.</p> <p><i>Please see UN Women's guidance note 'Mentoring in the Workplace' for details on how to develop and roll out a customized mentoring programme for your organization.</i></p> <p>The increased application of technology and automation across all sectors makes addressing the training and education gap more imperative as women face a gap in STEM skills, low participation in the technology sector and yet female-dominated sectors and jobs, such as manufacturing and teaching, face rapid automation and technology applications.</p>	<ul style="list-style-type: none"> • Average hours of training that the organization's employees have undertaken, disaggregated by sex and employee level • Provides training, skills development, education, networking, and mentoring to recruit women in non-traditional roles
5	Gender-Responsive Procurement	<p>A 2020 report analyzing corporate responses to the WEPs Gender Gap Analysis tool found only 4 percent of companies track the percentage spent on women-owned businesses, and 3 percent publicly report on it.³¹ Women-owned businesses still face a number of barriers as women struggle to access and fully participate in local and global value chains³², including limited funding, time constraints given expectations about women's roles as primary caregiver, and challenging business environments attributed to laws, politics, religions, and culture that negatively affect women. Currently, purchases from women-owned businesses account for a mere 1 per cent of the total spend³³.</p> <p>At the same time, women-owned businesses represent the fastest-growing market segment in some regions, and globally, it holds the potential to strongly contribute to global economic growth and to the creation of new jobs.³⁴ In addition, sourcing from women-owned businesses increases profitability, provides access to new markets, increases supplier availability, and enhances corporate reputation and customer loyalty: one study found that approximately 34 per cent of companies who had diversified their supplier base by engaging with women-owned businesses reported a positive impact on their profitability.³⁵</p> <p>Women represent a large proportion of workers in the supply chains but continuously encounter gendered challenges that are frequently overlooked, such as occupational segregation, more vulnerable working conditions, unequal pay, poor access to maternity rights, and limited access to training.</p>	<ul style="list-style-type: none"> • Percentage of procurement spend with women-owned businesses • Percentage of procurement spend with businesses with commitments to gender equality • Percentage of workers in supply chain receiving a living wage, disaggregated by sex • Percentage of suppliers screened using gender criteria • Percentage of workers in supply chain, disaggregated by sex and employee level • Has procurement targets and/or goals for the amount or percentage spend with women-owned businesses • Has procurement targets and/or goals for the amount and percentage spend with businesses with commitments to gender equality

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
		<p>Empowering women workers through gender-responsive policies and supplier capacity building programmes can improve on turnover, absenteeism, and retention rates, foster more inclusive working environments, and provide more dignified working conditions.³⁶ Codes of conduct are often used in factories to set the standard for workplace conditions; however, they rarely address women's rights and needs. This means that the unique needs of women in the workforce remain unaddressed, exposing companies to potential production and delivery disruptions, bottlenecks, and inefficiencies.³⁷</p> <p>Women are over-represented in vulnerable and low wage positions in supply chains. In addition, the global gender wage gap means women are routinely paid less than men for the same work. Requiring minimum wage ensures that suppliers are paying the minimum legally allowed to all employees, regardless of sex. Unfortunately, minimum wage is not always enough to meet the basic needs of employees and their families. Thus, a commitment to living wage means companies work toward ensuring all workers in their supply chains are paid a wage sufficient to meet the basic living needs of an average-sized family in a particular economy (ILO).</p> <p>Gender-responsive procurement can catalyze improvements on women's empowerment across the value chain, provide new market opportunities and lower risks through supplier diversity, and improve brand reputation and customer loyalty.</p> <p><i>Please see UN Women's guidance note 'Gender-Responsive Procurement' for details on how to signatories in prioritizing, establishing and implementing gender-responsive and ethical procurement practices without compromising quality, efficiency, cost savings and value for money.</i></p>	<ul style="list-style-type: none"> • Offers independently, or as part of a business association, ongoing capacity building to suppliers and vendors to support continuous improvement on gender equality • Has a supplier or vendor code of conduct that explicitly states support for gender equality • Offers independently, or as part of a business association, ongoing capacity building to suppliers and vendors to support continuous improvement on gender equality • Has a supplier or vendor code of conduct that explicitly states support for gender equality • Has a commitment to pay a living wage to all workers in company supply chain • Has a policy requiring all suppliers to pay at least the legal minimum wage to all workers in the company supply chain
	<p>Gender-Responsive Marketing</p>	<p>Advertisements and marketing materials often mirror and reinforce existing gender stereotypes. Research across 28 countries found that 53 per cent of consumers say advertising often sets unrealistic expectations and puts pressure on women and 50 per cent feel advertising often sets unrealistic expectations and puts pressure on girls and 45 per cent say they still see many sexist ads that offend them.³⁸</p> <p>At the same time, the business case for taking a gender transformative approach to marketing and advertising is growing showing how it supports enhanced consumer loyalty, expanded market reach, and attract and retain the next generation of skilled workers. Consumers are looking for the brands and companies they buy from to support gender equality: 75 per cent of consumers feel more positive toward companies that demonstrate in their advertising that men and women have the same capabilities and roles. While on the other hand, 52 per cent of consumers are likely to switch brands if a company's messaging is not personalized and inclusive of them.³⁹</p> <p>Embedding gender into the marketing policy or commitment is the first step to ensure marketing and advertising avoid gender stereotypes and actively promote positive portrayal of women and girls. This includes marketing campaigns are free from gender stereotypes, and respect women, men and gender balance and systematically depict women and men as empowered actors with progressive, intelligent, and multi-dimensional personalities.</p>	<ul style="list-style-type: none"> • Has a stand-alone responsible marketing communication policy or a commitment embedded in a broader corporate policy that addresses the avoidance of gender stereotypes and promotes positive portrayals of women and girls.

Principle	Topic	Business case and rationale	Indicators (Essential, Complementary, Inputs and Supporting Indicators)
	Gender-Responsive Product design and development	<p>When companies ignore gender during product design and delivery, they risk exacerbating existing gender divides or creating new ones. For example, seatbelts, headrests, and airbags have mainly been designed based on data collected from car crash dummy tests using the physique of men and their seating position. As a result, women are 47 per cent more likely to be seriously insured and 17 per cent more likely to die than a man in a similar accident.⁴⁰ Similar issues are found in the medical field which has not systematically tested new products on equally representative samples of women and men.</p> <p>Companies are increasingly turning to machine learning and artificial intelligence (AI) tools to support with routine tasks such as scanning of resumes or responding to client inquiries. However, research has found these tools to be biased against women in computer vision systems, natural language processing systems, as well as safety and essential product and service delivery. This is due to the lack of gender-disaggregated data in the design process or majority male design teams which fail to consider gender.⁴¹ This is likely to lead to long-term consequences for business: Gartner, a technology research firm, estimates that by 2022, 85 per cent of AI projects will deliver erroneous outcomes due to bias in data, algorithms or the teams responsible for managing them.⁴²</p> <p>Integrating gender considerations in product design and delivery is also a business opportunity: women account for over USD20 trillion in consumer spending per year and are the fastest growing consumer economy and that by 2028 women will control close to 75 per cent of discretionary spending worldwide. However, women continue to be underserved and under financed across sectors. Research in women's health remains underinvested in with more limited product offerings.⁴³ The IFC estimates that globally there is a USD300 billion gap in financing for formal, women-owned small businesses, and more than 70 per cent of women-owned small and medium enterprises have inadequate or no access to financial services. This negatively impacts women's ability to save, grow their business and support their families.⁴⁴</p>	<ul style="list-style-type: none"> • Has a policy or commitment embedded in a wider corporate policy to integrate inclusive gender considerations into product design and delivery (i.e., design of new applications, financial services, etc.) • [Sector specific] Percentage of total financial support and investment, alone or in partnership with banks and financial institutions, to provide credit and other financial services to women entrepreneurs • [Sector specific] Undertakes product safety tests that adequately capture potential risks for women • [Sector specific] Undertakes gender-responsive assessments of machine learning and AI tools to prevent perpetuating gender biases and avoid adverse impacts on women
6	Women in communities	<p>Companies can play an important role in investing in community development programmes to make valuable, effective, and responsible contributions to gender equality and women's empowerment. This requires embedding gender in corporate social responsibility activities, philanthropy, public advocacy, and partnerships and tracking and monitoring the reach of investments through sex-disaggregated data. Using gender criteria, such as issues related to violence and harassment or unpaid care work, to assess community programs ensures that, at a minimum, programs are not reinforcing gender discrimination and where possible are working to tackle negative stereotypes and social norms.</p> <p>Despite the gender-specific risks, human rights and social impact assessments are often gender-neutral. In 2019, the UN Working Group on Business and Human Rights released the "Gender Dimensions of the Guiding Principles on Business and Human Rights" to provide guidance on how to integrate the respect of women's human rights at all stages of due diligence and access to remedy, from gender-sensitive assessments to the implementation of gender-transformative measures and remedies. Currently, only 9 per cent of companies taking the WEPs Gender Gap Analysis Tool report assessing the differentiated impacts on men and women during human rights or social impact assessments and only 12 per cent report publicly the number of beneficiaries from community projects, disaggregated by sex.⁴⁵</p>	<ul style="list-style-type: none"> • Percentage of financial or pro-bono support for gender equality programs • Has a stand-alone policy or a commitment embedded in a broader corporate policy that addresses embedding gender in corporate social responsibility activities, philanthropy, public advocacy, and partnerships

Annex 5

Indicator Alignment with Existing Gender Reporting Platforms

The table below shows how the WEPs Transparency and Accountability Framework aligns with existing gender reporting platforms.

WEPs Indicator		WEPs Gender Gap Analysis Tool	Edge	Bloomberg Gender Equality Index	Equileap	Global Reporting Initiative	UNDP Gender Seal	2x Challenge Criteria	Workforce Disclosure Initiative	Gender and Diversity KPI Alliance	World Benchmarking Alliance Gender Benchmark	Sustainable Development Goals Indicators
1a	Percentage of women in senior leadership level positions	4	Yes	4,5,7	A2, A3	405-1	Yes	Yes			11	5.5.2
1a	Percentage of women on non-executive board (only for companies with a non-executive board)	4	Yes	1,2,3	A1	405-1	Yes	Yes		Yes	11	
2	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation	5	Yes		7a, 7b, 7c, 7d, 7e	405-2	Yes		3.4	Yes	19	8.5.1
3a	Percentage of new hires who are women	3, 4	Yes	19	A5	401-1	Yes		5.2		12	
3b	Percentage promotions going to women	3, 4	Yes	19	A5	401-1	Yes		5.2		12	
4	Retention rate of employees that took parental leave, disaggregated by sex	8	Yes	32		401-3						
5	Has confidential, anonymous grievance, resolution and non-retaliation mechanisms and procedures to address and respond to reports and incidents of violence and harassment	10	Yes	45	C17				6.2		29, 30, 31, 32	
6	Percentage of women in traditionally underrepresented roles	4	Yes		C10	405-1	Yes				13	
7	Percentage of procurement spend with women-owned businesses	13			C16						18	

WEPs Indicator		WEPs Gender Gap Analysis Tool	Edge	Bloomberg Gender Equality Index	Equileap	Global Reporting Initiative	UNDP Gender Seal	2x Challenge Criteria	Workforce Disclosure Initiative	Gender and Diversity KPI Alliance	World Benchmarking Alliance Gender Benchmark	Sustainable Development Goals Indicators
8	Percentage of procurement spend with businesses with gender equality commitments											
9	Percentage of workers in supply chain receiving a living wage, disaggregated by sex				B6				3.3		24	
10	Has a stand-alone responsible marketing policy or a commitment embedded in a broader corporate policy that addresses the portrayal of gender stereotypes	15									33	
11	Has a policy or commitment embedded in a wider corporate policy to integrate inclusive gender considerations into product design and delivery											
12	Percentage of financial or pro-bono support for gender equality programs	18		55a, 55b, 55c, 56							34	
13	Has a holistic, organization-wide gender equality strategy/action plan that identifies specific priority areas where further improvement can be made with dedicated resources for implementation (e.g., budget, human resources, etc.)	1	Yes	6							1,2	
14	Reports publicly on all WEPs Recommended Reporting Indicators											
15	Has undertaken a gender audit/evaluation		Yes		D19						1	
16	Has time-bound, measurable goals and targets to increase women's representation in leadership	1	Yes	8								
17	Has time-bound, measurable goals and targets to increase women's representation in non-traditional roles	3									13	
18	Has a stand-alone policy or a commitment embedded in a broader corporate policy that addresses equal pay for work of equal value, aligned with national regulatory requirements and the ILO Convention 100 on Equal Remuneration,1951	5	Yes								19	

WEPs Indicator		WEPs Gender Gap Analysis Tool	Edge	Bloomberg Gender Equality Index	Equileap	Global Reporting Initiative	UNDP Gender Seal	2x Challenge Criteria	Workforce Disclosure Initiative	Gender and Diversity KPI Alliance	World Benchmarking Alliance Gender Benchmark	Sustainable Development Goals Indicators
19	Provides leadership training, coaching, and/or mentoring to support women to access management and leadership positions	4	Yes		C10		Yes				12	
20	Percentage of employees by employment contract, disaggregated by sex		Yes			102-8		Yes				
21	Annual turnover rate, disaggregated by sex	3	Yes	18		401-1	Yes				14	
22	Percentage of managers/senior leadership with clear diversity and inclusion goals, which include gender equality related goals, included as part of their annual performance reviews		Yes									
23	Percentage of addressed incidents of discrimination related to sex or gender	2				406-1			6.3		5	
24	Total number of incidents of discrimination related to sex or gender	2				406-1			6.3		5	10.3.1
25	Total number of corrective actions taken related to incidents of discrimination related to sex or gender	2				406-1						
26	Percentage of employees who have taken gender bias training, disaggregated by sex		Yes	41			Yes					
27	Percentage of employees in a trade union or on a worker committee, disaggregated by sex											8.8.2
28	Percentage of employees that were entitled to paid parental leave, disaggregated by sex	8	Yes			401-3						
29	Return to work rate of employees that took paid parental leave, disaggregated by sex	6	Yes	32		401-3					20A	
30	Percentage of employees taking advantage of caregiver support programs, disaggregated by sex	8	Yes	33, 36, 37, 38	B9		Yes				20A, 21, 22	
31	Has a stand-alone policy or a commitment embedded in a broader corporate policy that addresses supporting employees as parents and caregivers, covering all employees in major locations of operation	6	Yes	30	8a						20A, 20B	

WEPs Indicator		WEPs Gender Gap Analysis Tool	Edge	Bloomberg Gender Equality Index	Equileap	Global Reporting Initiative	UNDP Gender Seal	2x Challenge Criteria	Workforce Disclosure Initiative	Gender and Diversity KPI Alliance	World Benchmarking Alliance Gender Benchmark	Sustainable Development Goals Indicators
32	Number of weeks of paid maternity leave available in all major locations of operation	6	Yes	30	8a						20A	
33	Number of weeks of paid paternity/secondary caregiver leave in all major locations of operation		Yes	30	8b						20B	
34	Offers support programs for parents and caregivers, regardless of sex or marital status	8	Yes	33, 36, 37, 38	B9		Yes				20A, 21, 22	
36	Offers flexible work options for all employees	9		37	B9						22	
37	Percentage of employees who have taken training on violence and harassment in the workplace, disaggregated by sex			44							29	
38	Ratio of work-related injuries for men to women	11				GRI 403						
39	Provides confidential support for victims of violence and harassment, including domestic violence	10									30	
40	Has policies and procedures to ensure safety, security, confidentiality, and protection of victims of sexual harassment at workplace	10			C17						30	
41	Has a policy prohibiting nondisclosure agreements pertaining claims of sexual harassment in settlement agreements, unless requested by the victim and does not require sexual harassment claims to go to private arbitration (Optional based on local and national legislation)		Yes	46, 47	C12						3	
42	Conducts a gender-responsive risk assessment as part of its human rights due diligence process to identify specific gender-related risks, including violence and harassment and ensure personal safety and security of all employees.											
43	Has a company-wide policy or commitment to respect and support access to quality health care, including sexual and reproductive health where relevant, which is reflected in company programs and employee benefits.	12									26	

WEPs Indicator		WEPs Gender Gap Analysis Tool	Edge	Bloomberg Gender Equality Index	Equileap	Global Reporting Initiative	UNDP Gender Seal	2x Challenge Criteria	Workforce Disclosure Initiative	Gender and Diversity KPI Alliance	World Benchmarking Alliance Gender Benchmark	Sustainable Development Goals Indicators
44	Number of breastfeeding facilities per 50 women employees											
45	Absenteeism rate, disaggregated by sex						Yes					
46	Percentage of women on health and safety committee out of total committee membership											
47	Number of adequate and safe toilet facilities per 50 women workers to accommodate hygiene needs such as clean water and soap and disposal methods for feminine hygiene products	11										
48	Average hours of training that the organization's employees have undertaken, disaggregated by sex and employee level	4	Yes			404-1	Yes		5.1			
49	Provides training, skills development, education, networking, and mentoring to recruit women in non-traditional roles	4	Yes	20			Yes				8, 10	
50	Percentage of suppliers screened using gender criteria				C15						18	
51	Has procurement targets and/or goals for the amount and percentage spend with women-owned businesses	13		50	C16						18	
52	Has procurement targets and/or goals for the amount and percentage spend with businesses with commitments to gender equality											
53	Has a supplier or vendor code of conduct that explicitly states support for gender equality	14			C15						15	
54	Offers independently, or as part of a business association, ongoing capacity building to suppliers and vendors to support continuous improvement on gender equality	14									15	
55	Percentage of workers in supply chain, disaggregated by sex and employee level										24	

WEPs Indicator		WEPs Gender Gap Analysis Tool	Edge	Bloomberg Gender Equality Index	Equileap	Global Reporting Initiative	UNDP Gender Seal	2x Challenge Criteria	Workforce Disclosure Initiative	Gender and Diversity KPI Alliance	World Benchmarking Alliance Gender Benchmark	Sustainable Development Goals Indicators
56	Has a commitment to pay a living wage to all workers in its supply chain								3.3		34	
57	Has a policy requiring all suppliers to pay at least the legal minimum wage to all workers in the company supply chain											
58	Has a stand-alone responsible marketing communication policy or a commitment embedded in a broader corporate policy that addresses the avoidance of gender stereotypes and promotes positive portrayals of women and girls	15										
59	Percentage of total financial support and investment, alone or in partnership with banks and financial institutions, to provide credit and other financial services to women entrepreneurs (Optional based on sector)	18		54								
60	Undertakes product safety tests that adequately capture the potential risks for women (Optional based on sector)											
61	Undertakes gender-responsive assessments of machine learning and AI tools to prevent perpetuating gender biases and avoid adverse impacts on women (Optional based on sector)			49								
62	Percentage of direct beneficiaries from community projects and initiatives, disaggregated by sex											
63	Percentage of community programs assessed using gender-related criteria											

Annex 6

Resources

Principle	Topic	UN Women Resources
	High-level Leadership	<p>Call to Action Call to Action: Leveraging the WEPs Framework to Target Racism and Discrimination in the World of Work</p> <p>Webinar: How Can the Women's Empowerment Principles Benefit Your Company?</p> <p>Report: Empowering Women at Work: Company Policies and Practices for Gender Equality</p> <p>Tool: The WEPs Gender Gap Analysis Tool</p>
1	High-level Leadership	<p>Case Study: Taking a Global Approach to Gender Equality</p> <p>Case Study: Advancing Sustainability Management through Reporting</p>
2	Equal Pay	<p>Tool: Diagnosis for Equal Remuneration</p> <p>Guidance Note: Closing Gender Pay Gaps to Achieve Gender Equality at Work</p> <p>WEPs Action Card: Closing Gender Pay Gaps</p> <p>Webinar: Making Equal Pay for Women and Men a Reality</p>
	Equal Opportunities in the Workplace	<p>Guidance Note: Building Inclusive Boards to Achieve Gender Equity</p> <p>WEPs Action Card: Gender Parity on Boards</p> <p>Guidance Note: Attracting and Retaining Talent through Inclusive Family-Friendly Policies</p> <p>Webinar: Women's Leadership for Gender Equality</p> <p>Case Study: Creating the Culture of Inclusion</p> <p>Case Study: Harnessing a Culture of Inclusion and Diversity</p> <p>Case Study: Improving the Gender Balance on Boards and in Leadership</p> <p>Case Study: Levelling the Playing Field for Women in the Workplace</p>
3	Safe and Inclusive Workplaces	<p>Guidance Note: Tackling Sexual Harassment in the World of Work</p> <p>Brief: The COVID-19 Shadow Pandemic: Domestic Violence in the World of Work - A Call to Action for the Private Sector</p> <p>Case study: Fighting Everyday Sexism and Domestic Violence in the Workplace</p>
4	Training and Career Development	<p>Guidance Note: Mentoring in the Workplace</p> <p>Webinar: Mentoring to Advance Women's Professional Development</p> <p>Case Study: Harnessing Women's Talent in the Electricity Sector</p>
5	Gender-Responsive Procurement	<p>Guidance Note: Gender-Responsive Procurement</p> <p>Webinar: Gender-Responsive Procurement: A Transformative Strategy for Creating Better Systems for Women's Entrepreneurship</p>
	Gender-Responsive Marketing	<p>Case Study: Creating Gender Equality in Fashion</p>

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