

WOMEN'S EMPOWERMENT PRINCIPLES



Reporting on Progress

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United Nations Global Compact



United Nations Entity for Gender Equality
and the Empowerment of Women

Introduction

Since the launch of the UN Women/UN Global Compact Women's Empowerment Principles (WEPs) in 2010, over 750 businesses have publicly declared their support for gender equality by signing the associated CEO Statement of Support. In doing so, businesses have demonstrated growing recognition of the business case for empowering and advancing women – as data increasingly confirms the link between gender equality and improved financial performance.

Principle 7 of the WEPs calls for companies to report on progress and underscores that accountability and transparency go hand-in-hand: Committed businesses have explicitly stated their intention to measure and publicly report on their progress towards gender equality in their workplace, marketplace and community. Business leaders and stakeholders agree that while not everything of value can be counted, it is difficult to manage what is not measured.

This guidance document sets out the benefits of measuring and reporting on progress and how businesses can go about it. In addition, this guidance makes the link with the most prominent sustainability reporting framework, the Global Reporting Initiative (GRI)¹, for further direction. Responding to requests from businesses that have signed the CEO Statement of Support and others, the UN Women and UN Global Compact partnership has produced this gender-specific guidance that:

- Offers practical advice on approaching each of the Principles, suggesting performance indicators and specific examples of disclosures,
- Provides general reporting information and aligns with GRI, and
- Can be integrated into a business' UN Global Compact Communication on Progress (COP).

Benefits of Measuring & Reporting on Progress

- Track progress against commitments
- Identify gaps in existing policies and procedures and develop a roadmap for action
- Identify high impact initiatives and practices for further replication
- Benchmark performance against competitors
- Demonstrate progress to key stakeholders – investors, NGOs, employees, labour unions, consumers and business partners among others – attract and maintain talent and gain public recognition.

“Companies with 3 or more women corporate directors...were found to **outperform** those companies who did not have any women on board... by **84%** return on sales, **60%** return on invested capital...”

“...Increasing the number of women in management can **increase organizational innovation ... and enhance corporate governance.**”

company's progress to its many diverse stakeholders builds trust and can enhance its brand by positioning it as women- and- family - friendly. This can attract, motivate and retain talented female and male employees who would prefer to work for a gender-sensitive employer, which is a useful differentiator as the competition for talent intensifies. Evidence shows that implementation of sustainability initiatives is highly influenced and driven by employees and their outlook on the company. (EY 2012)

Studies indicate that increasing the number of women in management can increase organizational innovation, cause a fundamental positive change in the boardroom and enhance corporate governance (Credit Suisse 2012, European Commission 2013). Furthermore, research suggests that in many cases organizations with gender-diverse senior management tend to perform better financially. (World Economic Forum 2013) Companies with three or more women corporate directors, for at least four out of five years, were found to outperform those companies who did not have any women on board by 84% on return on sales, 60% on return on invested capital, and 46% on return on equity. (Veris 2013, Catalyst 2011)

Why Measure and Publicly Report on Progress?

There are many internal and external benefits of measuring and publicly reporting on a business' efforts to implement the WEPs and the results. Businesses can build on existing management systems or tailor new ones to routinely gather gender-specific (sex-disaggregated) data and analyze, track and benchmark their performance over time. By setting up such management systems, a business can identify and replicate measurable impacts and results to further drive gender equality. There is added value in using a standardized set of parameters and indicators to measure progress as it allows businesses to compare their performance with peers and effectively communicate progress to stakeholders.

External and internal stakeholders, such as investors, regulators, trade unions, NGOs, consumers, board members or directors and employees are increasingly asking companies to manage measure and communicate their gender-related impacts. Publicly communicating the

Investors are increasingly demanding gender-specific information from businesses to inform their decision making, as research suggests that businesses that empower women and encourage gender diversity may outperform those that do not over the long term. Therefore, they see that management diversity can be a strong indicator of future financial performance. (Thompson Reuters 2013; Catalyst 2013; Rayasam 2013, Thompson Reuters 2012) In the 2013 proxy season alone, two dozen resolutions dealt with establishing non-discriminatory workplaces, with many investors pushing proposals for increased board-diversity in the 2014 season as well. (Proxy Preview 2014) Reporting can also assist businesses to publicly demonstrate their accountability to women and fulfillment of compliance requirements to governments and others. For example, there are regulations on gender diversity pertaining to US Financial Regulators Institutions involving their employees and those entities they conduct business with. (Sacks 2014)

Additionally, Stock exchanges have been big players in advancing social performance disclosure with much attention given to gender disclosures; many exchanges are even making such disclosures a requirement for listed companies. Below are some examples:

- The Pax Global Women’s Leadership Index is the first index of its kind of the highest-rated companies in the world in advancing women, as rated by Pax World Gender Analytics based on multiple criteria of gender leadership, including whether they are signatories to the WEPs. The Pax Ellevest Global Women’s Index Fund, also the first of its kind, gives investors the chance to invest in this index, which in turn allows them to invest in these “critical mass” companies that are embracing gender diversity. (Pax World Investments 2014)
- The August 2013 Companies Act requires listed companies in India to have at least one female director within 1 to 3 years of its listing, depending on its size. In 2012, almost half of Bombay Stock Exchange 100 companies had no women director, but the implementation of this law may create as many as 6,000 board positions for women. (Katz 2013)
- As of the end of 2012, the New Zealand Stock Exchange (NZX) started to require companies to report data on the gender breakdown of their boards and executives. (Katz 2013)
- In Australia, private companies based on size are required to annually report on gender diversity indicators e.g. pay equality. Additionally, The Australian Securities Exchange (ASX) requires listed companies to report on their diversity policies, including goals and progress, or explain why they have not. (Katz 2013)
- The Hong Kong Stock Exchange (HKEx) has recently adapted a board diversity policy. Available on the [HKEx website](#). (Katz 2013)

Communities are also key stakeholder groups for businesses. Evidence is emerging to suggest that contributing to gender equality in the community in which a business operates can also have business benefits. Consequently, some businesses are taking action as they increasingly acknowledge that their business operations have the potential to negatively imbalance gender relations in a community, as well as positively contribute to gender equality. (Rio Tinto 2009) One of the world’s largest diversified mining companies found that by providing employment for women in local communities, they boosted economic development as well as acceptance of the local mines. (IFC 2013) By reporting on gender-related community impacts and initiatives, a business can strengthen relations and trust with this important group.

Key Considerations

Gender Equality is the Context

What is the status of women in the country and regional contexts where the company is operating and what key challenges do women face?

Materiality

What are the most significant gender impacts of the business? How has the business identified these issues as the most material?

Stakeholder Inclusiveness

Has the business consulted with stakeholder groups to identify which are its main impacts on women in the workplace, supply chain, as consumers, and in the community?

What do the business’ stakeholders say are its gender equality impacts and issues the business should be focusing on?

To what extent do the material issues identified by the business and by stakeholders overlap?

How does the company integrate material gender issues identified by stakeholders in its definition of business strategy?

Completeness

Does the report give a complete picture of the business’ performance, detailing scope for improvement as well as the successes?

Using this Guidance

This guidance is for all businesses that recognize the value of applying a gender lens to their corporate sustainability agenda and are committed to the goals of the WEPs. For seasoned businesses that already report to their stakeholders through the Global Compact's Communication on Progress and/or other corporate sustainability reporting mechanisms, including in the form of a Sustainability Report and the GRI's protocols for such reports, it is hoped that this guidance will inspire a deeper look into the business and value chain to identify gender-related risks and opportunities and to better understand the gender dimension and impact of current business policies and initiatives. For businesses that are new to corporate sustainability reporting or have yet to start considering gender when collecting data and analyzing progress, the ideas embedded in this document will help make gender an integral component of new or existing corporate sustainability reporting efforts.

FOCUS ON PRINCIPLE 7: Transparency, Measuring and Reporting

Principle 7 of the WEPs calls on businesses to measure and publicly report on progress towards gender equality using the framework provided by Principles 1 through 6. In brief, these are: ²

1. Establish high-level corporate leadership for gender equality;
2. Treat all women and men fairly at work – respect and support human rights and nondiscrimination;
3. Ensure the health, safety and well-being of all women and men workers;
4. Promote education, training and professional development for women;
5. Implement enterprise development, supply chain and marketing practices that empower women; and
6. Promote equality through community initiatives and advocacy.

Where and How to Report

Many businesses worldwide use sustainability reporting to transparently communicate their social, environmental and ethical performance information making it practical to integrate reporting on gender equality into a business' existing reporting mechanisms. Where information about a business' gender-related policies, procedures and initiatives is available on its website, the business can include links to this material to avoid repeating the same material in the report.

For Global Compact participants, this guidance builds on the minimum requirements of the Communication on Progress (COP) by drawing out the opportunities to elaborate the gender dimension of the business' corporate sustainability policies, procedures and initiatives.

Businesses that participate in the Global Compact can integrate disclosure on implementation of the WEPs in the human rights and labour sections, as well as other relevant sections, of their annual Communication on Progress (COPs). COPs are expected to be integrated into the participant's main medium of stakeholder communications (for instance an annual report or a sustainability report). If the participant does not publish formal reports, a COP can be created as a stand-alone document.³ Many businesses are also familiar with The Global Reporting Initiative (GRI) Guidelines⁴, the world's most widely used framework for sustainability reporting, and its most recent iteration. The GRI G4 Guidelines⁵ give guidance to specifically addressing all of the Women's Empowerment Principles. Many businesses that support the WEPs publish GRI-based sustainability reports and hence, can benefit from this guidance, which provides additional gender-specific measures to supplement the GRI standard disclosures. If a business does not yet work with the GRI Guidelines, this guidance will provide a practical approach to establishing gender indicators⁶ for tracking progress on implementing the WEPs.

¹ This report refers to the GRI G4 guidelines released in May 2013 as an update to the G3.1 Guidelines, which were released in 2011. The GRI G4 guidelines are available here <https://www.globalreporting.org/resourcelibrary/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

² For the full Women's Empowerment Principles, refer to the UN Women & UN Global Compact Women's Empowerment Principles Booklet, 2nd Edition (2011).

³ For comprehensive information on the COP requirements, please refer to http://www.unglobalcompact.org/COP/communicating_progress/cop_policy.html

⁴ The UN Global Compact has adopted the GRI Guidelines as the recommended reporting language for companies to communicate progress; the Global Compact thus recommends the use of the GRI Guidelines to help participants communicate their progress directly to stakeholders.

⁵ Refer to footnote 1 (above)

Key Considerations: Gender Performance Information

A key starting point is to look at business performance in the **wider gender equality context** in which the business operates – to explain the connection between the **country context** and how that influences business performance. For example, when it comes to the numbers of women in management positions, different performance standards will be expected of businesses operating in a context where nearly all women complete compulsory education, as opposed to contexts where women's literacy rates are low. It is also useful to explain any quantitative information in terms of gender equality in the sector context, for example operating in sectors where women are traditionally underrepresented such as engineering or construction.

Connected to the context is the **principle of materiality**. **While the gender dimension of all business operations and sustainability efforts should be considered**, it is leading practice for a report to cover the gender topics related to each Principle that reflect significant gender impacts and enable stakeholders to assess that performance in the reporting period. If, for example, most production is outsourced to suppliers, it would be material for the business to report on its gender-related practices and performance in the supply chain, as this is where the organization's sustainability impacts — and specifically, its gender impacts— would be significant.

In addition, leading reporting practice involves a business **identifying its stakeholders** – including employees, Governments, local communities, trade unions and NGOs – and explaining in the report how it has responded to their reasonable expectations and interests regarding its gender-related performance. Undertaking **stakeholder consultations** to identify the gender-related challenges or risks facing the business can help establish these expectations, contribute to meaningful dialogues about how to address these issues, and build credibility.

Finally, it is vitally important that a **complete picture of performance** is presented, and the report does not just focus on the good performance but also accounts for the disparities between commitments and results achieved. Additionally, when reporting qualitative and quantitative performance information on progress towards implementing the WEPs, it is essential to ensure that the information reported is reliable, balanced, accurate, and comparable and reported clearly and accessibly in a timely way.⁷

An Ongoing Management and Reporting Process

It is important to remember that businesses that have signed the [CEO Statement of Support](#) are at all different stages of implementation of the WEPs, which promote a continuous improvement approach. The implementation and integration of these Principles into a business' DNA is an iterative and ongoing process. Companies are encouraged to strive for higher levels of implementation and disclosure. Whatever a company's level of progress, it is also encouraged to use sex-disaggregated data as much as possible; disclose its existing policies, procedures and initiatives; and share plans for further improvement.

Drawing on the UN Global Compact management model, a process for managing and reporting on implementation of the WEPs is outlined below. It mirrors the many processes that are followed to manage other sustainability-related commitments and performance.⁸

⁶ For each identified material aspect, in the Specific Standard Disclosures section, the organization should disclose its Generic Disclosures on Management Approach (DMA) additionally to the Indicators. More information on page 45 of the GRI G4 Reporting principles and Standard Disclosures at: <https://www.globalreporting.org/resourcelibrary/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

⁷ Refer to the GRI G4 Guidelines for more information about these quality-related performance principles: <https://www.globalreporting.org/resourcelibrary/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

⁸ The UNGC management model provides a management framework that translates the UN Global Compact's principles into practice. It is comprised of six steps and each step has one or more suggested activities and areas of focus: http://www.unglobalcompact.org/docs/news_events/9.1_news_archives/2010_06_17/UN_Global_Compact_Management_Model.pdf

Management and Reporting Process

Commit	Leadership commitment to mainstream gender equality throughout corporate sustainability and other relevant strategies and operations	As a key and integral part of the business' commitment to corporate sustainability, corporate leadership publicly signals to its stakeholders its commitment to gender equality and women's empowerment. Specifically, leadership commits to supporting the WEPs and making the seven Principles part of corporate sustainability strategy, day-to-day operations, and organizational culture.
Assess	Apply a gender lens when assessing risks, opportunities, and impacts	Equipped with a commitment to the WEPs, the business ensures that a gender lens is used on an ongoing basis when assessing its risks and opportunities as well as the impact of its operations and activities, in order to develop and refine its goals, strategies, and policies to recognize gender.
Define	Apply a gender lens when defining goals, strategies, and policies, and metrics	Based on its assessment of risks, opportunities, and impacts, the business takes into account gender-related considerations when creating a roadmap to carry out its programmes and ensures that a gender lens is used when developing and refining goals and metrics specific to its operating context.
Implement	Implement corporate sustainability strategies and policies through the business and across the value chain that respect women's rights and support gender equality and women's empowerment	The business builds in flexibility to allow ongoing adjustments to core processes, engages and educates employees, builds capacity and resources, and works with supply chain partners to implement its sustainability strategy, of which gender equality and women's empowerment is an essential and integral part.
Measure	Measure and monitor impacts and progress towards goals	The business adjusts its performance management systems to capture, analyze, and monitor the performance metrics established in the Assess and Define steps. Progress is monitored against goals and adjustments are made to improve performance.
Communicate	Communicate progress and strategies while engaging with stakeholders for continuous improvement	During this step, the business communicates its progress and forward-looking strategies for implementing its commitment to corporate sustainability, including gender equality and women's empowerment (through its COP and/or GRI-based Sustainability Report or other means). Additionally, the business engages with stakeholders to identify ways to improve performance continuously.

Reporting Guidance: Women's Empowerment Principles 1-6

For each of the Women's Empowerment Principles, questions are posed as examples of how to apply a gender lens to elicit gender-specific information that can be integrated into and included in existing management disclosures, in addition to performance metrics to monitor progress and report on gender performance. Where applicable, GRI Guidance is included as it is widely used by businesses to report on a broad range of performance indicators.⁹ ¹⁰ Whatever their level of implementation, businesses are encouraged to use as many of the good practices, as well as sex-disaggregated data, where possible and relevant.

Demystifying the Metrics

Performance metrics can be both qualitative and quantitative, and focus on both **outputs**, i.e. the immediate results that occur as a result of initiatives, and **outcomes**, i.e. the longer-term changes and effects that result from the management approach. They result in the disclosure of information that is comparable and demonstrates change over time. *For instance:* What are the indicators used to track performance? What are the results achieved? How do these results compare? Have they increased or decreased since the last reporting period and if so, what is the reason for the change? What trends can

be identified and how does performance compare to sector or country trends? If results show scope for improved performance, what are the plans for closing these gaps or improving outcomes?

For progress to be real and visible, it is essential that:

- Metrics show the extent to which policies and strategies have been implemented and the results that they have achieved (as opposed to simply stating 'yes, we have done something' or 'no, we have not').
- Data for a reporting period is presented alongside the data from, at minimum, the previous year's performance, and ideally alongside data from over a three-year period or more, to enable stakeholders to see trends in performance. These trends will indicate whether performance has improved or deteriorated over time. However, a negative trend may not always indicate decreasing performance, and may be explained by other factors. As such, it is also important that a qualitative analysis accompanies the data to explain the trends and place the information into context.

Businesses that have signed the CEO Statement of Support are at all different stages of implementation of the WEPs, which promote a continuous improvement approach. Businesses are encouraged to strive for higher levels of implementation and disclosure. Whatever the level of progress, a business is encouraged to use sex-disaggregated data as much as possible, disclose its existing policies, procedures and initiatives and share plans for further improvement.

⁹ Please note for implementation of the GRI-related disclosures, refer to the GRI Guidelines specifically the detailed Disclosures on management approach and Performance Indicator Protocols, which provide a step-by-step breakdown on how to answer each of the GRI Indicators.

¹⁰ The GRI G4 Guidelines can be viewed here: <https://www.globalreporting.org/resource/library/GRI-G4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

WEPs Principle 1 – Leadership Promotes Gender Equality

Examples of company information on which to report:

- What is the business’ overall strategy—and quantitative goals —related to women’s empowerment?
- Has there been a public high-level commitment and statement of support by the CEO towards gender equality? E.g. [WEPs CEO Statement of Support](#)
- Who is the designated leadership individual and/or board-level individual who champions implementation of the business’ gender equality policies and plans?
- How many women are on the highest governance body and on which committees do these women sit?
- Are there any regulatory requirements regarding the number of women on the board (or equivalent) in any of the countries in which the business operates, or for listings on specific stock exchanges/indices?
- Is gender considered as a criterion when selecting members of the highest governance body? Are there numerous female candidates for each vacancy? Are there an equal number of men and women candidates for each position? Are broad searches conducted?
- What are the names and gender of individuals sitting on the nominating committee for the highest governance body?
- What is the policy of considering the gender diversity of the nominating members?
- What programmes exist to increase the number of women in leadership positions?
- Are there trainings, including for the business’ leadership, on the importance of women’s participation in management? What is the frequency of these trainings, what are the topics covered, and who attended?

Related GRI Guidance

For those companies that report in line with the GRI Guidelines or others that use this global sustainability reporting guidance as a reference point for public disclosures on non-financial information, the following disclosures can be of use:

GRI DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
Governance Structure and Composition	<p>G4-38 a. Report the composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> • Executive or non-executive • Independence • Tenure on the governance body • Number of each individual’s other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation
Governance Structure and Composition	<p>G4-40 a. Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:</p> <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved¹¹

WEPs Principle 2 – Equal Opportunity, Inclusion & Nondiscrimination

Examples of company information on which to report:

- When analyzing the workforce using sex-disaggregated data, how does the data differ between the countries in which the business operates?
- What are the numbers and percentages of women compared to men represented with a specific type of contract or in a particular job category? What are the implications of this in terms of wages and access to benefits?
- What is the number of women in management?
- What is the business' policy on maternity, paternity and family leave length and entitlements and to what extent does this go above the statutory provisions in the regulatory regime where the business is operating? Do these policies apply throughout the operations in each country? Are sex-disaggregated statistics kept and tracked?
- Has the business run recruitment campaigns specifically targeting women? What impact has this had on the numbers applying and being recruited?
- What is the frequency of periodic equal pay reviews/audits, including basic pay, overtime and bonuses? What is the methodology for the equal pay reviews? What were the findings of the last review and is a plan of action underway to redress the gender wage gap found in pay reviews, or plans to undertake such actions in the future? What is the explanation of source, nature and likely causes of any differences between women's and men's pay within the business?
- What is the business' policy regarding pay transparency and secrecy?¹²
- What is the business' policy regarding flexible working and how many employees – male and female – have used this provision? What steps are the company implementing to encourage the uptake of flexible working?
- What is the business' policy and provision of childcare facilities and how many employees, if any, use this facility?
- What policies and initiatives does the business have to support pregnant women and those returning from maternity leave, for example, provision of nursing facilities that include refrigeration?
- What are the employee survey results on views of women and men towards corporate policies on equal opportunity, inclusion, nondiscrimination and retention?
- Are gender impact assessments included as part of the business' human rights and social impact assessments?

Related GRI Guidance

For those companies that report in line with the GRI Guidelines or others that use this global sustainability reporting guidance as a reference point for public disclosures on non-financial information, the following disclosures can be of use. For a full explanation of the indicators, the definitions of the key terms used, and the supporting indicator protocols with step-by-step guidance on how to report against them, refer to the GRI Guidelines.

¹¹ Note this is an excerpt from the GRI Performance Indicator G4-40 in the GRI G4 Guidelines, available here: <https://www.globalreporting.org/resource/library/GRIG4-Part1-Reporting-Principles-and-Standard-Disclosures.pdf>

¹² In many businesses there is a culture of pay secrecy and often employees are forbidden from discussing pay among colleagues. Pay secrecy makes it difficult for both women and men to challenge unequal pay. Therefore greater transparency about pay policy can contribute to combating pay inequity.

GRI DISCLOSURES ON MANAGEMENT APPROACH ASPECTS

GRI PERFORMANCE INDICATORS

Employment Diversity & Equal Opportunity

Include information on who participates in diversity, equal opportunities and gender sensitization training (e.g., highest governance bodies, senior management), and the topics addressed by training and any informal awareness raising.

Equal Remuneration for Women and Men

Include procedures for equal remuneration reviews/audits and for action to redress any gender remuneration gaps.

Context: A description of the legal and socio-economic environment that provides opportunities for, and barriers to, gender equity in the workforce, including but not limited to women’s workforce participation rates, their participation at highest governance level, and equal remuneration.

G4LA1 Total number and rate of new employee hires and employee turnover by age group, gender, and region.

G4-LA12. Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

G4-LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.

G4-EC5 Ratios of standard entry level wage by gender to local minimum wage at significant locations of operations

G4-LA3 Return to work and retention rates after parental leave, by gender.

Non-discrimination G4-HR3 Total number of incidents of discrimination and corrective actions taken.

WEPs Principle 3 – Health, Safety and Freedom from Violence

Examples of company information on which to report:

- What are the gender-specific health and safety issues that have been addressed?¹³
- Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure? If yes, please explain.
- How are grievances on health, safety and security issues responded to, tracked and reported?
- How often does the business review its security, facilities and equipment taking into account gender-related considerations, for example checking if the grounds are adequately lit, if there are adequate male and female toilets and personal protective equipment? What were the results of the last review and what changes have been made as a result?
- How many women compared to men comprise the security personnel directly employed or contracted?¹⁴ Is there explicit gender-sensitive training for security forces on protocols for responding to complaints of gender-related violence or harassment?
- What initiatives has the business undertaken to improve the security of all workers, but specifically women, traveling on work-related business, or to and from the workplace? What has been the feedback from employees on the success of this initiative?
- Do medical and health services, education programmes and products reflect the different needs and concerns of women and men? Are medical and health personnel trained in specific health needs of women workers?
- Are worker health data routinely disaggregated by sex and analyzed for differences in health services, needs and outcomes?

¹³ Breaking this information down by gender can indicate whether the committees are adequately considering any gender differentiated health and safety concerns.

¹⁴ While security personnel are typically male, the inclusion of women in security teams is recognized as beneficial in terms of promoting the implementation of gender-sensitive security policies and protecting women.

- Are health and safety protocols tailored taking into consideration the different needs of women and men?
- Does the business provide separate toilets and, if necessary, changing facilities for both women and men?
- What policies and initiatives does the business have to support pregnant women and those returning from maternity leave, for example, provision of nursing facilities that include refrigeration?
- What are the employee survey results on views of women and men towards corporate policies on health, safety and security issues?
- Does the business have a policy on the prohibited types of client entertainment (e.g. sex industry) and how does it communicate this policy internally?

Related GRI Guidance

For those businesses that report in line with the GRI Guidelines or others that use this global sustainability reporting guidance as a reference point for public disclosures on non-financial information, the following disclosures can be of use. For a full explanation of the indicators, the definitions of the key terms used, and the supporting indicator protocols with step by step guidance on how to report against them, refer to the GRI Guidelines.

GRI DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
Non-discrimination	G4-HR3. Total number of incidents of discrimination and corrective actions taken.
Occupational health and safety	G4-LA6 Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.

WEPs Principle 4 – Education and Training

Examples of company information on which to report:

- Does the business support education or training programmes for both male and female employees?
- For any training relevant to the other WEPs' Principles, what is the frequency of training, topics covered, eligibility for training and details of the last trainings, including the attendees?
- Does the business offer career clinics and/or mentoring programmes to women and men, what are these programmes' provisions, to whom are they targeted, what level or management is involved and are participants surveyed on their impacts?
- What is the distribution between men and women of training and professional development opportunities?
- How many hours of training do women and men participate in annually, broken down by job category and title?
- Are the demands of employees' family roles considered when scheduling trainings and education programmes?

Related GRI Guidance

For those businesses that report in line with the GRI Guidelines or others that use this global sustainability reporting guidance as a reference point for public disclosures on non-financial information, the following disclosures can be of use.

For a full explanation of the indicators, the definitions of the key terms used, and the supporting indicator protocols with step by step guidance on how to report against them, refer to the GRI Guidelines.

GRI DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
Training and education	G4-LA9 Average hours of training per year per employee by gender, and by employee category.
Training and education	G4-LA11 Percentage of employees receiving regular performance and career development reviews, by gender and employee category.

WEPs Principle 5 – Enterprise Development, Supply Chain and Marketing Practices

Examples of company information on which to report: Enterprise Development and Supply Chain

- Does the business have a supplier diversity programme? If so, provide details.
- What outreach initiatives does the business undertake to empower women to become business owners and promote women’s entrepreneurship to equip them with the skills to successfully bid for contracts in the future? Does the business cooperate with women’s business organizations, civil society or Government on these issues?
- Is gender a criterion in the supplier selection criteria applied in the procurement process?
- What percentage of suppliers are women-owned enterprises?
- What numbers of contracts were awarded to male-owned versus women-owned businesses and what was the value of the contracts awarded during the last reporting period?
- Does the business implement any supplier capacity building on gender sensitivity? If so, provide details.
- What is the gender breakdown of the business’ supplier workforce?
- Which of the certifications for labour-related performance, other sustainability certification systems, or other approaches to monitoring that the business uses for itself and/or its supply chain, explicitly include gender-related criteria?
- How many of the business’ suppliers have gender equality policies and programmes?
- To what extent are the following issues considered in the supplier selection process: treatment of reproductive health issues, assessment of gender-specific impacts of toxin or material exposure, treatment of pregnant workers, confidential grievance procedures?
- Does the business’ monitoring programme for supply chains look beyond occupational health and safety to assess the availability of general health services, information, benefits and leave?

Examples of company information on which to report: Marketing Practices

- What is the policy on gender-sensitive marketing such as the portrayal of women? How are cultural differences addressed?
- Is gender sensitivity in marketing communications included as a topic in training? If yes, how?
- Does the business subscribe to any voluntary codes on responsible and dignified gender portrayal in marketing communications? If so, which codes?
- How does gender drive the strategy of product and service development?

- How does the business evaluate whether there are any gender-related barriers in accessing its products and services?
- How does the business consider gender differences in product development?

Related GRI Guidance

For those businesses that report in line with the GRI Guidelines or others that use this global sustainability reporting guidance as a reference point for public disclosures on non-financial information, the following disclosures can be of use. For a full explanation of this aspect-specific guidance, the definitions of the key terms used, and the supporting protocols with other step by step guidance on how to report against them, refer to the GRI Guidelines.

GRI DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI ASPECT-SPECIFIC GUIDANCE
Investment and procurement practices	<p>Aspect-specific Guidance for G4-DMA-b. Describe policies and practices used to promote economic inclusion when selecting suppliers.</p> <p>Forms of inclusion may include:</p> <ul style="list-style-type: none"> -Suppliers owned by women -Suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups -Small and medium sized suppliers¹⁵

WEPs Principle 6 – Community Leadership and Engagement

Examples of company information on which to report:

- Is gender one of the drivers used to define the company’s approach to community programmes? If yes, how?
- What proportion of women participated in community stakeholder engagement exercises and were there separate engagement channels established for women and men if appropriate?
- Does the business have a policy to undertake gender impact assessments or consider gender-related impacts as part of its social impact assessment? What were the results of these impact assessments?
- What are the numbers of female beneficiaries of community programmes compared to men?
- What community initiatives does the business run that specifically target women and girls?
- What is the number of women employees as opposed to male employees that participate in employee volunteering schemes?
- When the business engages in community investment projects and programmes (including economic, social and environmental) what steps are taken to ensure that women and girls are positively impacted? What steps are taken to ensure their full participation?

Related GRI Guidance

For those businesses that report in line with the GRI Guidelines or others that use this global sustainability reporting guidance as a reference point for public disclosures on non-financial information, the following disclosures can be of use. For a full explanation of the indicators, the definitions of the key terms used, and the supporting indicator protocols with step by step guidance on how to report against them, refer to the GRI Guidelines.

¹⁵ Note this is an excerpt from the aspect-specific guidance for G4-DMA-b in the GRI G4 Implementation Manual. Also please note that content captured under guidance are not required reporting elements in order to be in accordance with G4 guidelines. The GRI G4 Implementation Manual is available here: <https://www.globalreporting.org/resource/library/GRIG4-Part2-Implementation-Manual.pdf>

GRI DISCLOSURES ON
MANAGEMENT APPROACH
ASPECTS

GRI PERFORMANCE INDICATORS

Local community

G4-SO1. Percentage of operations with implemented local community engagement, impact assessments, and development programs.

Conclusion

This publication seeks to demonstrate that there are both internal and external benefits of measuring and reporting on progress towards the WEPs. The GRI G4 guidelines are referenced to assist businesses in implementing reporting with gender-specific measures. Looking to the future, momentum is gathering as various stakeholders' increasingly demand gender disclosures or information on gender impacts as part of wider corporate disclosures on social performance. As businesses seek to demonstrate that they are serious about operationalizing their commitment to gender equality, it is predicted that reporting on gender performance will become increasingly mainstream aligning with the reporting principles and the tools outlined in this publication.

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