

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 or within different regions of the country 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 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 sexdisaggregated statistics kept and tracked?
- Has the business run recruitment campaigns specifically targeting women, and 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?⁹
- What is the business' policy regarding flexible working and how many employees – male and female – have used this provision?
- What is the business' policy and provision of child care 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.

⁹ 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.		LA1. Total workforce by employment type, employment contract, and region, broken down by gender.
Equal Remuneration for Women and Men Include procedures for equal remuneration reviews/ audits and for action to redress any gender remuneration gaps.		LA2. Total number and rate of new employee hires and employee turnover by age group, gender, and region.
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.		LA13. Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.
		LA 14. Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.
		LA15. Return to work and retention rates after parental leave, by gender.
Non-discrimination	HR4. Total number of incidents of discrimination and corrective actions taken.	
Assessment	HR10. Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	
Remediation	HR11. Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	

WEPs Principle 3 – Health, Safety and Freedom from Violence

Examples of company information on which to report

- What is the breakdown by gender of health and safety committees? ¹⁰
- Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure?
- 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 genderrelated 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?¹¹ 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, travelling on work-related business, or to and from the work place? What has been the feedback from employees on the success of this initiative?
- Do medical and health programs reflect the different needs and concerns of women and men?
- Are health and safety protocols tailored taking into consideration the different needs of women and men?

¹⁰ Breaking this information down by gender can indicate whether the committees are adequately considering any genderdifferentiated health and safety concerns.

¹¹ 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.

- 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?

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GRI DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
Non-discrimination	HR4. Total number of incidents of discrimination and corrective actions taken.
Security practices	HR8. Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.
Assessment	HR10. Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.
Remediation	HR11. Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.
Occupational health and safety	LA7. Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region and by gender.
Occupational health and safety	LA9. Health and safety topics covered in formal agreements with trade unions.

WEPs Principle 4 – Education and Training

Examples of company information on which to report:

- 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 of 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 training and education programmes?
- Does the business support education or training programmes

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DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
Training and education	LA10. Average hours of training per year per employee by gender, and by employee category.
Training and education	LA12. Percentage of employees receiving regular performance and career development reviews, by gender.

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

Examples of company information on which to report:

- 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 the value of 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?
- Is gender sensitivity in marketing communications included as a topic in training?
- Does the business subscribe to any voluntary codes on responsible and dignified gender portrayal in marketing communications? If so, which codes?
- 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?

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DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
	PR5 Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
	PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
Marketing communications	PR7. Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
Investment and procurement practices	HR1. Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.
Investment and procurement practices	HR2. Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.
Investment and procurement practices	HR3. Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.

WEPs Principle 6 – Community Leadership and Engagement

Examples of company information on which to report:

- What proportion of women participated in community stakeholder engagement exercises if conducted 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?

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DISCLOSURES ON MANAGEMENT APPROACH ASPECTS	GRI PERFORMANCE INDICATORS
Local community	SO1. Percentage of operations with implemented local community engagement, impact assessments, and development programs.
Local community	SO9. Operations with significant potential or actual negative impacts on local communities.
Local community	SO10. Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.

CONCLUSION

This publication seeks to demonstrate that there are both internal and external benefits of measuring and reporting on progress towards the WEPs. 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 and align with the reporting principles and the tools outlined in this publication.

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