

WEPS

TRANSPARENCY &
ACCOUNTABILITY

ROADMAP

A maturity pathway to gender equality through data and leadership

Disclaimer

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Acknowledgement

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About

The **Women's Empowerment Principles (WEPs)** provide a global framework for businesses to advance gender equality. Grounded in international labour and human rights standards, the WEPs guide companies to embed gender equality across leadership, workplace, marketplace and community. The WEPs Secretariat is based at UN Women headquarters in New York.

The **Watch & Jewellery Initiative 2030 (WJI 2030)**, founded in 2022 by Kering and Cartier, delegated by Richemont, is a multi-stakeholder action platform committed to uniting players across the watch and jewellery value chain to advance climate resilience, preserving resources and fostering inclusiveness. WJI 2030 is a member of UN Global Compact, and a WEPs signatory.

ESG Book is a global digital platform that enables organizations to manage and disclose sustainability data efficiently. By digitizing disclosures and mapping reporting frameworks, it reduces reporting burdens and streamlines sustainability management.

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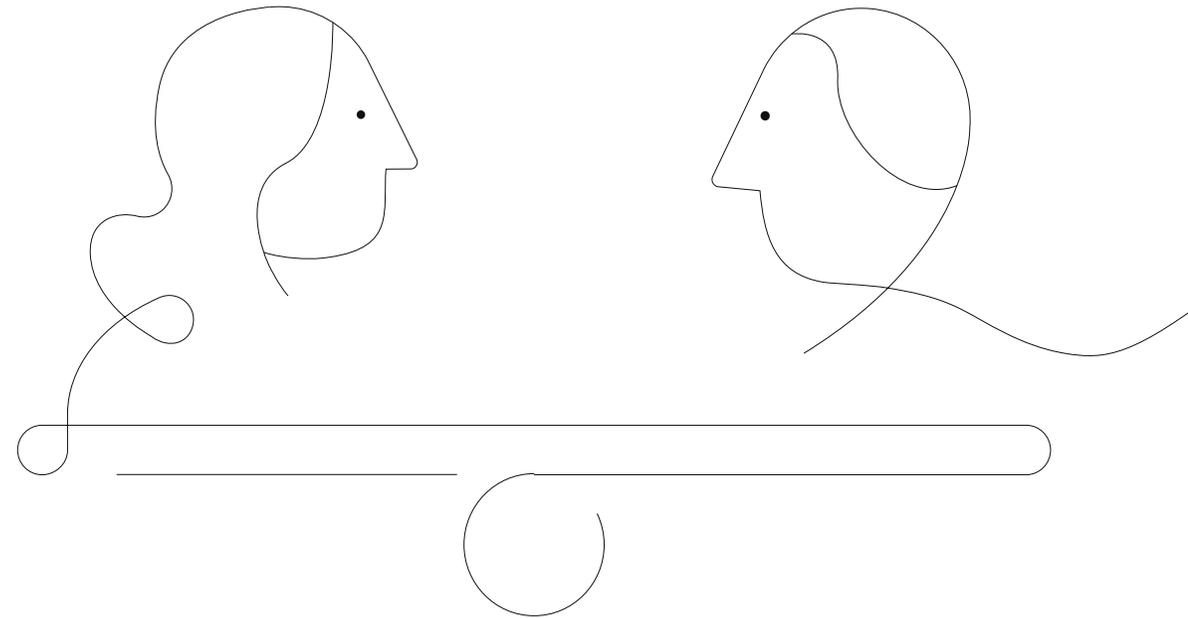
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Acronyms

CSRD	Corporate Sustainability Reporting Directive
ESG	Environmental, Social, Governance
ESGB	ESG Book
ESRS	European Sustainability Reporting Standards
GRI	Global Reporting Initiative
ISSB	International Sustainability Standards Board
KPI	Key Performance Indicator
SASB	Sustainability Accounting Standards Board
SFDR	Sustainable Finance Disclosure Regulation
TAF	WEPs Transparency and Accountability Framework
TAR	WEPs Transparency and Accountability Roadmap
WEPs	Women's Empowerment Principles
WJI 2030	Watch & Jewellery Initiative 2030



Executive Summary

Gender equality is emerging as a critical driver shaping the future of business and the global economy. Yet progress remains uneven and too slow. Women represent only 39 per cent of the global workforce and earn, on average, 20 per cent less than men in 2024. At the same time, many gender-related impacts of business—particularly in supply chains and markets—remain inadequately measured and underreported.

The regulatory landscape is evolving rapidly. Between 2015 and 2025, more than 200 ESG-related regulations were introduced worldwide, many incorporating gender-related disclosure requirements. Yet corporate reporting remains fragmented and inconsistent. Although ESG disclosure among publicly listed companies has increased—from 16 per cent in 2015 to 33 per cent today—significant gaps in transparency and comparability persist.

These gaps highlight a fundamental challenge: companies are collecting more gender-related data but often lack systems to translate that data into strategy, increased accountability and measurable progress. As expectations from regulators, investors and society rise, gender equality is increasingly recognized as a material topic affecting performance, resilience and long-term value creation.

The WEPs Transparency and Accountability Roadmap responds to this challenge by supporting companies to move beyond commitments toward measurable and credible gender equality performance. It provides a practical maturity pathway— from Beginner to Improver, Achiever and Leader—supported by four steps: assessing gender gaps and risks, committing through governance policy and action, measuring progress through robust data systems and communicating results transparently. It is aligned with leading global sustainability standards—including Global Reporting Initiative (GRI), European Sustainability Reporting Standards (ESRS) and other ESG frameworks—while offering clear guidance for companies operating in diverse regulatory and market contexts.

By advancing strong governance, leadership accountability and data driven decision making, the Roadmap supports companies to integrate gender equality across governance and leadership, the workplace, the marketplace, and communities.

The Roadmap will now enter a validation phase with key industry associations, companies and partners, WEPs signatories, and civil society, to refine its practical application and support a shared global foundation for credible, gender-responsive transparency and accountability.

What gets measured becomes visible—and what becomes visible can ultimately be transformed.

1. Why transparency and accountability for gender equality matter for business

Gender equality is now widely recognized as a core driver of responsible and high performing business. This reflects two broader shifts. First, business performance is no longer assessed solely in terms of shareholder value, but also in relation to impacts on wider stakeholders, such as workers, value chain partners, consumers and communities. Second, businesses face increased expectations to demonstrate transparency and accountability for their gender-related impacts across governance, the workplace, the marketplace and communities.

While many companies have made commitments and taken action to advance gender equality, results remain inconsistent. Women continue to be under-represented in leadership, paid less for work of equal value and face persistent barriers across corporate value chains (see Box 1). The gap between commitments and outcomes underscores the importance of credible measurement and reporting.

BOX 1. **Steady but uneven progress**

Globally, women make up only 39 per cent of the workforce, remain in lower paying jobs, face persistent wage gaps of 20 per cent and experience higher rates of workplace sexual harassment.¹ They contribute disproportionately to unpaid care work and mothers experience a “motherhood penalty.”²

The UN Women report **Unfinished Business: Private sector and gender equality** finds that the main obstacle to progress on gender equality in the private sector is not a lack of commitments, but weak transparency and accountability. Corporate action remains fragmented and undermeasured, with inconsistent data, limited disclosure and heavy reliance on voluntary reporting obscuring real performance on issues such as pay equity, leadership, workplace safety and supply chains.

Without standardized, credible and publicly available data, neither governments, investors, nor workers can effectively hold companies to account, allowing symbolic compliance to substitute for structural change. The report therefore calls for stronger regulatory frameworks, mandatory reporting and clearer incentives to move companies beyond pledges toward measurable, enforceable outcomes for women and girls.

Measuring and reporting gender performance is no longer optional; it is essential for managing risk, attracting investment and talent, strengthening resilience and building stakeholder trust.

Robust gender data enables organizations to identify structural barriers to gender equality, assess the risk of gender inequality or discrimination across supply chains and communities, respond to regulatory and market expectations and unlock innovation and growth linked to women's economic participation.

It also supports access to expanding consumer markets shaped by women's purchasing power and strengthens companies' social license to operate—making gender performance measurement critical to long-term competitiveness, credibility and sustainable growth.

Since its publication in 2021, the Women's Empowerment Principles (WEPs) Transparency and Accountability Framework (TAF)³ has supported companies in tracking and reporting progress on gender equality. Over the past five years, however, the reporting landscape has evolved significantly. New standards and disclosure requirements have emerged, including EU sustainability reporting and due diligence requirements and global sustainability frameworks.⁴ This has raised expectations for companies to move beyond policy disclosure toward reporting on

outcomes, impacts and progress over time. However, a coherent and consistent approach to measuring gender equality in the private sector remains lacking. Fragmented methodologies, inconsistent metrics and limited comparability continue to undermine effective measurement of gender equality across sectors and regions.

In response, UN Women and the Watch and Jewellery Initiative 2030 initiated an update of the WEPs Transparency and Accountability Framework in January 2025. What began as a technical revision evolved into a Transparency and Accountability Roadmap (hereafter, TAR or Roadmap), reflecting the need for a more practical, coherent and phased approach to transparency and accountability. Informed by insights from WEPs signatories and aligned with leading global standards, the Roadmap guides companies in building effective systems to measure, manage and disclose gender equality impacts over time, recognizing that companies are at different stages of their WEPs Journey.

This report outlines the rationale, process and proposed direction of the shift towards stronger transparency and accountability under the WEPs. It provides a foundation for further consultation, validation and piloting in 2026, and will be informed by a deeper understanding of WEPs signatories' needs for guidance and capacity building.

2. The foundations of the Roadmap

The Transparency and Accountability Roadmap is designed to support WEPs signatories and partners in establishing coherent, consistent and effective systems to measure and disclose their gender equality impacts, maximizing both compliance and business value. Building on the 2021 WEPs Transparency and Accountability Framework,⁵ the Roadmap aligns its indicators with leading global standards, including Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), European Sustainability Reporting Standards (ESRS), Sustainable Finance Disclosure Regulation (SFDR) and the World Economic Forum, while inviting continued engagement from partners focused on translating gender equality commitments into measurable and lasting results.

The Roadmap positions transparency as a driver of impact, accountability and systemic change, supporting consistent, data-driven decision-making across companies and global value chains, rather than compliance alone. It serves as the core mechanism for tracking progress across the five WEPs Pillars and seven WEPs Principles (see Box 2) through four maturity levels—**Beginner, Improver, Achiever and Leader**—allowing companies to progress at pace and in line with their capacity.

The launch of the initial white paper at the World Economic Forum’s Annual Meeting in Davos in 2025⁶ marked the start of a structured, iterative process to update the WEPs TAF, across governance and leadership, the workplace, marketplace and community engagement.



BOX 2. The WEPs framework

The Women’s Empowerment Principles is the only gender equality framework that spans the entire business model and supports companies to assess and report comprehensively on gender equality. It consists of five pillars and seven principles:



PRINCIPLE 1

Governance and leadership refer to how a company’s leadership, policies, decision-making structures, incentives and oversight mechanisms set direction, allocate responsibility and ensure accountability for advancing gender equality.



PRINCIPLE 2



PRINCIPLE 3



PRINCIPLE 4

Workplace refers to a company’s employment practices and working environment, including recruitment, pay and benefits, progression, health and safety, flexibility and culture, and how these promote (or hinder) gender equality for all workers.



PRINCIPLE 5

Marketplace refers to a company’s interactions with suppliers, customers, business partners and value chains, and how its purchasing, products, services, marketing and commercial practices promote (or hinder) gender equality.



PRINCIPLE 6

Community refers to how a company’s operations, investments, partnerships and initiatives affect women and girls in the communities where it operates, and how it contributes to inclusive and sustainable development outcomes.



PRINCIPLE 7

Transparency and reporting is the foundation of the Roadmap, recognizing its essential role in enabling accountability and measurable progress across the other four WEPs Pillars.

The four-step process culminated in the development of the **Transparency and Accountability Roadmap**, which will serve as the central mechanism for tracking and communicating business progress on gender equality across the seven Principles.

1. ESG regulatory landscape:

An analysis of the ESG Book Reporting Exchange (REPEX) repository of ESG-related regulations was conducted to understand ESG policy trends around the world and the uptake of gender equality in those regulations.

2. Indicator mapping:

A comprehensive mapping of gender equality indicators across leading global reporting frameworks was conducted to identify areas of alignment and gaps. This ensured the Roadmap and its metrics are evidence-based, user-informed and comparable across sectors.

3. Consultative roundtables:

Throughout 2025, multi-stakeholder roundtables gathered feedback from diverse sectors and regions on priority indicators, minimum core metrics and approaches to public reporting across the WEPs Pillars. Participants represented a wide range of sectors, including watch and jewelry, banking, food and beverage, fashion, data initiatives, rating agencies, international organizations, academia and individual experts. Continuous feedback from companies of different sizes and geographies helped ensure the TAR is practical, relevant and fit for real-world implementation.

4. Survey of WEPs signatories:

In the last quarter of 2025, UN Women conducted a targeted survey to assess the feasibility of tracking gender equality indicators in practice. It covered 86 indicators across the five WEPs pillars and drawn from leading global standards, including the WEPs TAF.⁷ The survey gathered over 200 responses from WEPs signatories across sectors, company sizes and geographies, providing insight into what companies currently measure, what they plan to measure over time and where capacity gaps remain. Qualitative feedback was also collected to capture context, implementation challenges, and suggestions for additional indicators. The findings helped identify key challenges and opportunities in gender data tracking.

3. Insights from regulation, markets and companies

The evolving ESG regulatory landscape

Global ESG policy trends show a marked acceleration in regulatory and mandatory requirements related to gender equality and diversity. These measures increasingly address areas such as non-discrimination, diversity, recruitment and retention, and compensation and benefits.

Drawing on data from ESG Book’s REPEX database,⁸ the review identified 207 ESG-related regulations published between 2015 and 2025. Growth has accelerated sharply from 2023 onwards. Europe accounts for 31 per cent of these regulations, followed by Asia and the Pacific (25 per cent), North America (15 per cent), and international voluntary instruments (14 per cent) (see Figure 1).⁹

FIGURE 1. Europe and Asia-Pacific lead in ESG-related regulations

Source: ESG Book, 2026. Proprietary data.



FIGURE 2. Increasing prominence of mandatory ESG reporting obligations

Source: ESG Book, 2026. Proprietary data.

This regulatory expansion reflects a broader global shift from voluntary guidance toward more formalized ESG requirements, with social and gender-related considerations increasingly embedded within regulatory frameworks. Reporting obligations have grown in prominence, signaling rising expectations for companies to disclose not only environmental but also social and gender-related performance (see Figure 2).

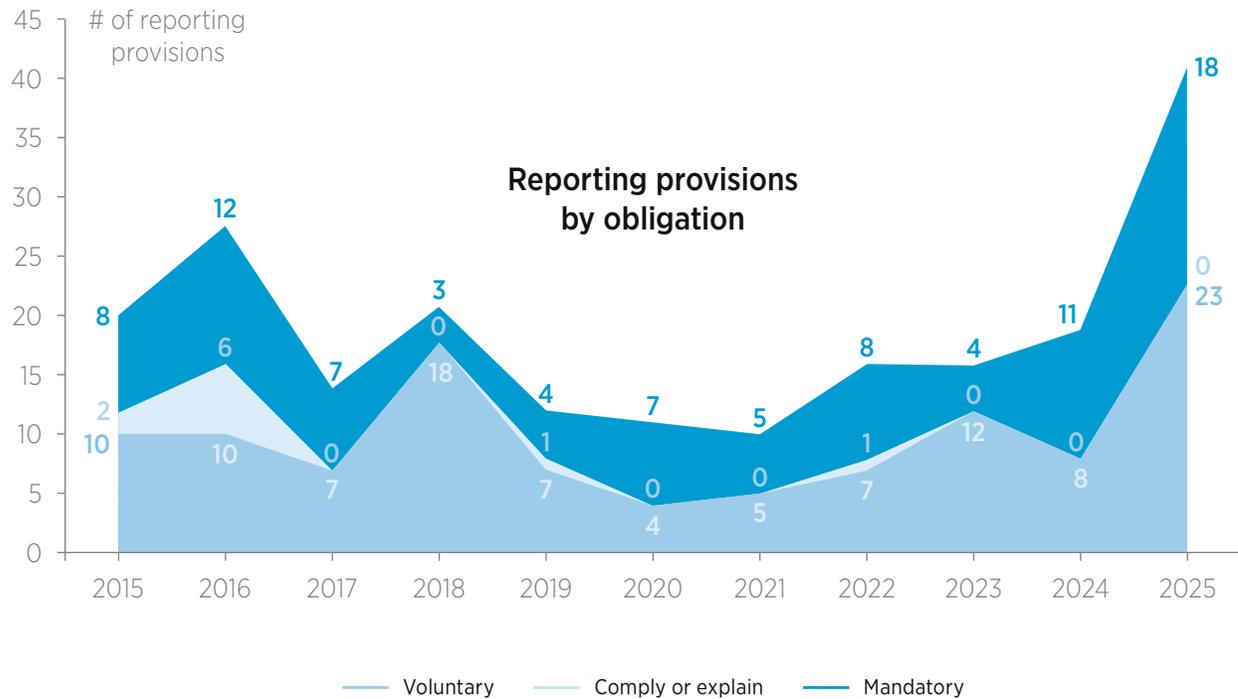
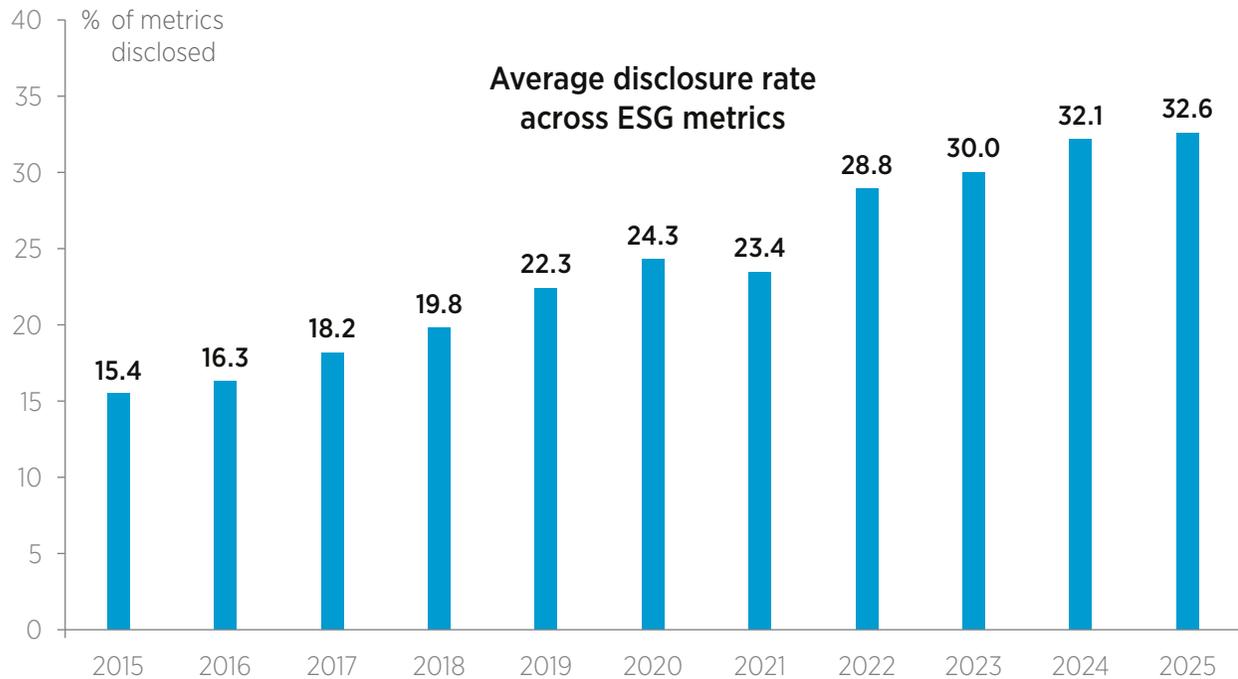


FIGURE 3. Average disclosure rates increased from 16% in 2015 to 33% in 2024

Source: ESG Book, 2026. Proprietary data.



At the same time, an analysis of corporate disclosure practices reveals steady but uneven progress in how companies are responding to these regulatory signals. **Across nearly 10,000 companies and 363 sustainability indicators**, average disclosure rates increased from approximately 16 per cent in 2015 to around 33 per cent in 2024 (see Figure 3).¹⁰ While this upward trend indicates growing engagement with ESG reporting, overall disclosure levels remain relatively low.

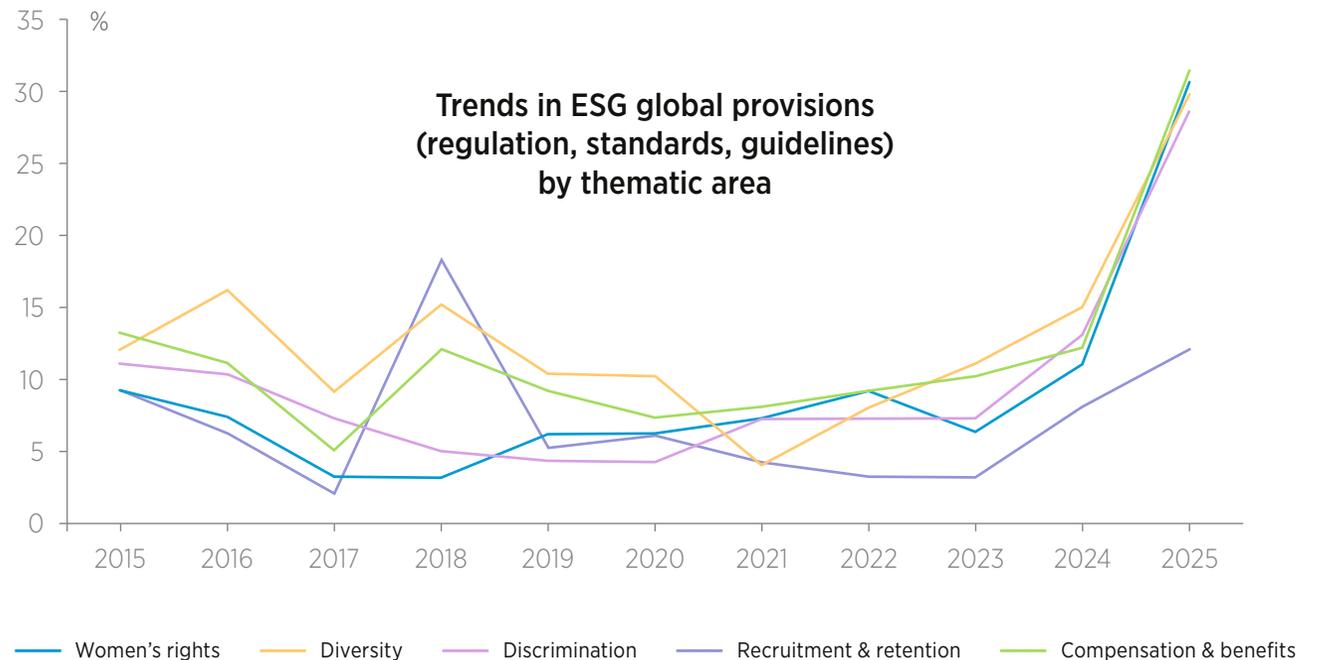
The gap is particularly pronounced for social and gender-related metrics, where companies often struggle to move beyond basic tracking toward implementation and outcome-focused reporting. Notably, trends from 2024-2025 show that women’s rights-related measures lag behind other ESG areas, despite increased regulatory attention (see Figure 4).

Taken together, these findings highlight a persistent challenge: translating expanding regulatory and policy expectations into consistent, decision-useful corporate disclosures, particularly on gender equality.

This reinforces the need for clearer, more operational gender-responsive indicators and stronger alignment between policy frameworks, reporting standards and company-level implementation, an issue the Roadmap seeks to address.

FIGURE 4. Less regulatory provisions exist around rights that promote a position of legal and social equality of women with men

Source: ESG Book, 2026. Proprietary data.



STAKEHOLDER PERSPECTIVE:

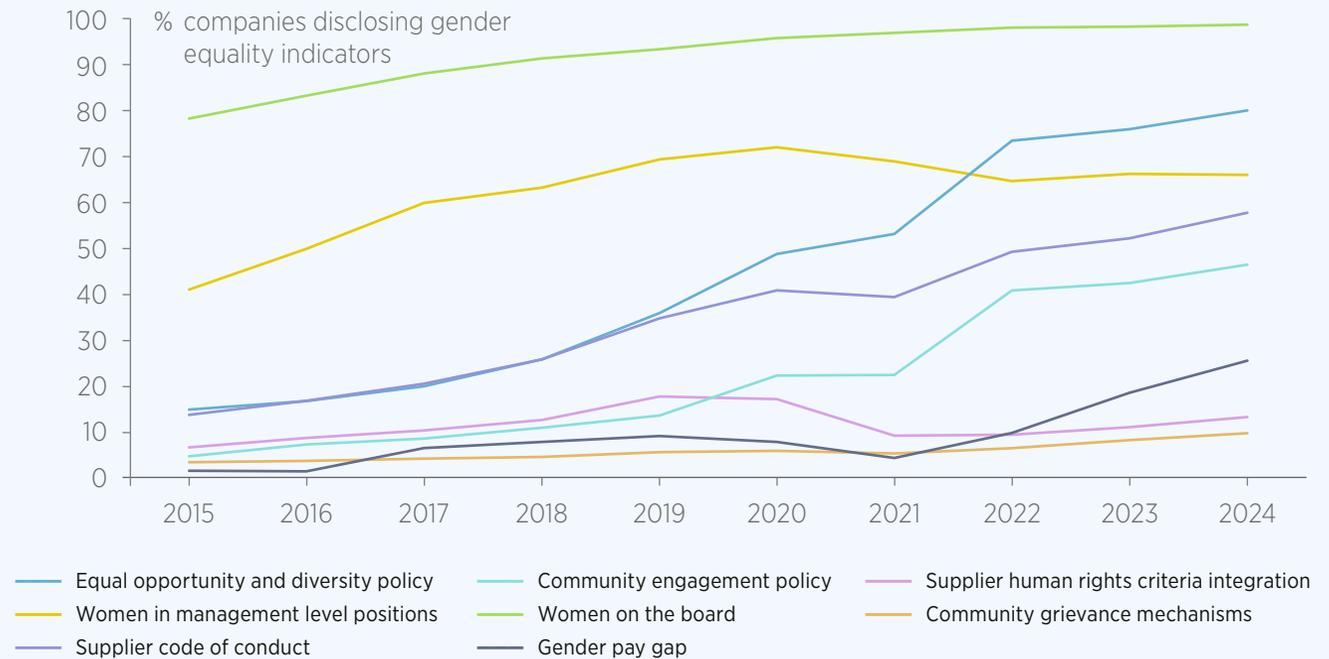
Global reporting capacity increasing, with strongest growth in equal opportunity and diversity policy reporting

Contributed by: ESG Book.

To assess global reporting trends on gender equality, eight indicators from ESG Book’s proprietary data modules were analyzed, two each across four WEPs pillars: governance, workplace, marketplace and community, covering a ten-year period and a sample of 9,420 companies. As shown in Figure 5, disclosure of gender equality indicators has increased steadily, reflecting growing reporting capacity within the private sector. However, disclosure remains uneven. Foundational governance and workplace indicators, such as women’s representation in management and on boards, are reported most consistently, while more complex, outcome-oriented indicators, particularly in the marketplace and community, remain significantly underreported. These include gender pay gap data, the integration of gender or human rights criteria into supplier practices and the presence of community grievance mechanisms.

This pattern mirrors findings from the WEPs survey and the 2025 consultations: companies are progressing on foundational internal metrics, but gaps persist in value-chain and impact-focused reporting. Together, the data underscores the need for clearer prioritization, stronger guidance and phased approaches to transparency and accountability, particularly beyond the workplace.

FIGURE 5. Global Reporting trends have increased steadily from 2015-2024, but remain uneven in 2024



STAKEHOLDER PERSPECTIVE: Without transparency and enforcement, legal equality does not translate into real equality

Contributed by: The World Bank, Development Economics Global Indicators Group, Women, Business and the Law.

Transparency and accountability are critical for achieving gender equality. According to the World Bank Group's Women, Business and the Law (WBL) project, in 2024 women worldwide have, on average, only two-thirds of the legal rights enjoyed by men.¹¹

Evidence shows that legal reforms work best when accompanied by clear rules, accessible information and strong enforcement mechanisms.

Cross-country analysis from WBL data covering 190 economies reveals that countries with transparent regulations and robust enforcement are associated with higher female labour force participation, smaller pay gaps and more women entrepreneurs. This confirms that laws must be both visible and enforceable to make a real difference.

Key transparency measures include publicly available information on labour and pay regulations, clear communication of worker rights and complaint procedures, and requirements for employers to disclose data that allows monitoring of compliance. While about 100 countries mandate equal pay for equal work, only one-third have implemented pay transparency or reporting requirements. Where such mechanisms exist, they are linked to better enforcement and narrower gender pay gaps.

WBL evidence demonstrates that closing gender gaps requires more than passing laws. Making inequalities visible and measurable through transparent rules, accessible data and enforceable mechanisms is essential to turning legal equality into real opportunity for women.

STAKEHOLDER PERSPECTIVE: Advancing gender equality through accountability and transparency in business

Contributed by: International Labour Organization, Multinational Enterprises and Responsible Business Conduct Unit, and the Gender Equality and Diversity and Inclusion Branch.

Businesses can advance gender equality in the world of work by adopting human resource policies and responsible business practices aligned with the principles of the international labour standards and the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration),¹² thereby fostering non-discrimination, equal pay for work of equal value, fairer sharing of unpaid care responsibilities between women and men, preventing and addressing violence and harassment in the world of work, while ensuring women benefit from ongoing climate, digital and demographic transitions on equal footing as men.

Transparency and accountability are essential for businesses to turn gender equality commitments into results. This includes setting and reporting on gender equality objectives, engaging with workers and their representatives, including women, to identify and address gender-specific risks and impacts in operations and supply chains, and using sex-disaggregated data to assess gaps, track progress and strengthen social dialogue.

While enhanced disclosure on gender equality is a growing expectation of legislation, investors and consumers, businesses are increasingly recognizing the value of improving workplace practices for long-term business sustainability. The ILO Helpdesk for Business¹³ supports enterprises in addressing discrimination and promoting gender equality, offering resources and tools such as the ILO MNE Declaration self-assessment tool.¹⁴

Global indicator alignment and gaps

The initial indicator mapping, published in the 2025 White Paper on Transparency and Accountability,¹⁵ covered gender-related indicators across the WEPs Transparency and Accountability Framework and leading global standards, including ESRS, GRI, ISSB (including SASB), SFDR, the World Benchmarking Alliance and indicators tracked by the World Economic Forum.

The analysis found that while most frameworks address gender diversity and women’s empowerment in the workplace, indicators related to the marketplace and community remain limited. It also highlighted the need for more standardized, topic-specific guidance, particularly with respect to definitions and methodologies. Inconsistent interpretations of concepts such as leadership and management—across levels of seniority, sectors and geographies—undermine comparability and accountability.

Overall, the lack of standardized metrics results in uneven reporting across sectors and regions, limiting cross-company and cross-sector benchmarking. These challenges are further compounded by divergent regulatory requirements, reinforcing the need for a more coherent and interoperable approach to gender equality measurement that can support consistent, meaningful progress globally.

Beyond issues of comparability, the mapping revealed three persistent gaps:

1. **Many indicators focus on policies, inputs and representation, with fewer metrics capturing outcomes, effectiveness or lived experience, limiting insight into what drives meaningful change for gender equality.**
2. **Supply chain coverage remains weak, with gender-related risks and practices in Tier 1 suppliers, and beyond, inconsistently captured across frameworks.**
3. **Data usability challenges persist, as existing indicators are often complex or difficult to operationalize—particularly for small and medium-sized enterprises— due to data availability, reporting burden and limited internal capacity.**

STAKEHOLDER PERSPECTIVE: Aligning gender data to improve transparency and accountability

Contributed by: The International Finance Corporation, Gender and Economic Inclusion Department.

Strengthening transparency and accountability in the private sector is essential for achieving gender equality and women's economic empowerment. In practice, transparency means companies publicly report on key gender indicators, such as pay equity, leadership representation and supply chain diversity, while accountability requires that these commitments are monitored over time and used to inform decision-making and corrective action.

The World Bank Group, including the International Finance Corporation (IFC),¹⁶ recognizes that progress in this area depends on the availability of robust, sex-disaggregated data. Their global efforts highlight the importance of consistent, comparable gender data to track outcomes, guide private sector action and reduce fragmentation in current reporting practices. Greater alignment around core indicators can help harmonize disclosure, improve transparency and strengthen accountability across markets.

In this context, initiatives to consolidate and improve access to high-quality private sector gender data can play a supporting role. IFC is developing a Private Sector Gender & Inclusion Data Hub to bring together data across employment, leadership, entrepreneurship, pay equity and supply chains. By consolidating these data, such efforts can help companies, investors and policymakers identify gaps, benchmark performance and design more targeted interventions.

Strengthened data ecosystems are foundational to accountability, enabling stakeholders to monitor outcomes, assess impact and ensure that gender equality commitments translate into measurable and lasting progress. By encouraging regular disclosure and data-driven decision-making, the Data Hub supports the UN Women's ambition of the Roadmap to embed gender inclusion across private sector practices and aligns with the Women's Empowerment Principles (WEPs) mission.

STAKEHOLDER PERSPECTIVE: The architecture of fairness

Contributed by: EDGE Certified Foundation.

At EDGE, we have learned that fairness does not travel far on good intentions alone. It advances when organizations are willing to look clearly at what is happening inside their walls, define it and stay accountable for changing it. Transparency is the light; accountability is the engine. Without both, even sincere commitments drift into symbolism, and the people most affected feel the gap first.

Across the private sector, three challenges keep repeating themselves:

1. Measurement is too thin. Many companies publish representation figures and a pay gap, then stop there. They do not follow the career flows that explain outcomes—who is hired, promoted or exits, and where opportunity is filtered out. What goes unmeasured does not improve, and averages can conceal who is being left behind.
2. Methods remain uneven. Definitions of leadership, equal work, or even full-time equivalent vary across countries and firms. When every dashboard speaks a different language, benchmarking becomes guesswork and trust erodes.
3. Accountability is too soft. Targets exist, but ownership is diffuse, resources are light and incentives rarely move. Fairness is treated as a programme that can be paused, not as performance infrastructure that must hold under pressure.

The good news is that solutions are both human and practical. Progress accelerates when fairness is treated like any other strategic objective—with baselines, milestones and feedback loops.

Start by widening the lens of what is tracked. Representation matters, but so do flows (hiring, promotion, attrition), rewards (base pay, bonuses, benefits) and experience (belonging, voice, respect). Our certification work shows that inclusion comes from leaders who create spaces where people feel safe to contribute and grow.

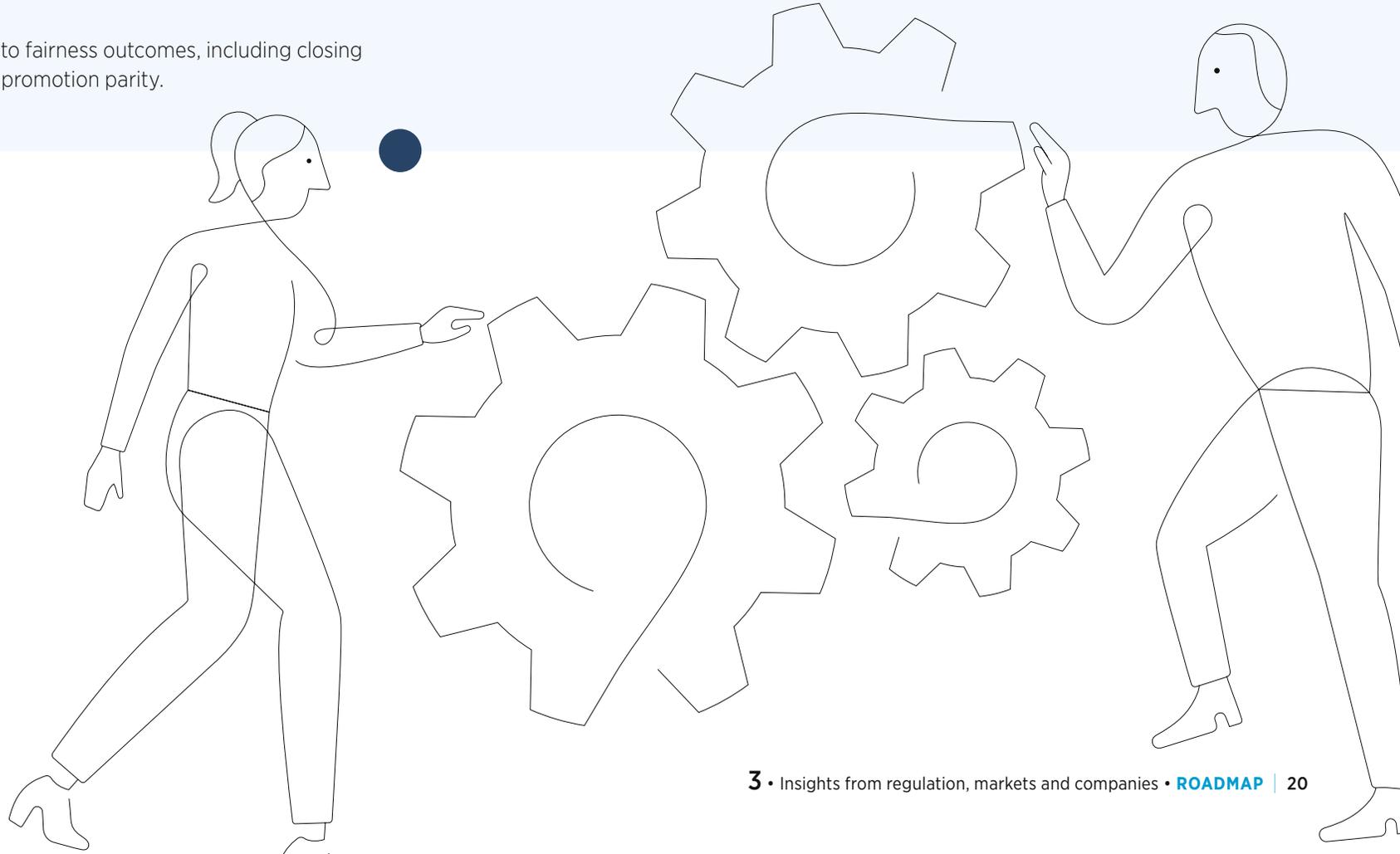
Then open the doors on pay. Pay-gap assessments, using robust analysis to surface unexplained gaps, remove the myth that “we would know if we had a problem.” Many organizations do not know until they measure, and once they do, they can correct with precision rather than panic.

Finally, bring accountability into the rhythm of business: set achievable targets grounded in reality, equip managers to un-bias recruitment, evaluation and promotion decisions and pair internal transparency with credible external standards so progress can be trusted and compared.

RECOMMENDATIONS: Practical steps that keep fairness on course, even when attention shifts elsewhere:

1. Pair internal dashboards with independent standards and certification cycles to anchor credibility and momentum.
2. Invest in data capability and governance so leaders can act quickly, and defensibly, on what the numbers reveal.
3. Tie executive evaluation and rewards to fairness outcomes, including closing unexplained pay gaps and improving promotion parity.

Fairness is not fragile when it is engineered into systems, illuminated by transparent data and carried by real accountability. That is how progress becomes durable enough to outlast any cycle of noise.



Insights from stakeholder consultations

Throughout the 2025 consultation process, participants demonstrated strong ambition and commitment to advancing gender equality and women's empowerment in the private sector. At its core, the discussion was not about whether gender equality matters, but how it can be operationalized credibly, efficiently and at scale, particularly through leadership accountability and supply chain transformation. A consistent thread across sessions was a collective shift away from symbolic commitments toward a systemic, business-integrated change enabled by stronger governance, smarter measurement and practical harmonization.

At the same time, consultations revealed a persistent gap between actions and demonstrable impact. While many organizations have adopted policies and initiatives, there remains a lack of robust, comparable and decision-useful data to assess whether these efforts are translating into meaningful outcomes for gender equality. This gap risks reinforcing performative compliance rather than transformational change.

Six key insights emerged from the discussions:

- 1. Data as a driver of progress:** Most organizations track inputs and outputs, such as workforce composition, parity ratios, training hours and policies in place, but struggle to assess effectiveness and outcomes. Participants highlighted challenges related to data accuracy, comparability and the ability to translate data into business-relevant decisions. Without this, measurement risks becoming an end in itself rather than a driver of change.
- 2. Parity is a starting point, not the goal:** There remains an over-reliance on parity metrics (headcount and representation) and an underdevelopment of inclusion indicators. While parity is important, it does not capture lived experience, power, safety or progression. Metrics related to culture, bias, leadership accountability and readiness, violence and harassment, and well-being are less developed, and retention and promotion indicators are often used without sufficient contextual analysis.
- 3. Fragmentation undermines impact:** A major structural barrier identified across consultations is the fragmentation of gender-equality frameworks, definitions, KPIs and terminology, compounded by differing legal requirements across jurisdictions. This fragmentation can result in siloed and isolated reporting that is difficult to integrate across jurisdictions, leading to redundant or low-impact efforts and limiting the ability to implement an integrated and interoperable reporting scope. It also creates high reporting burdens, contributes to supplier fatigue and resistance and risks shifting attention toward what is easiest to report rather than what drives meaningful change. There was strong consensus that greater harmonization and interoperability are essential for impact and scalability.
- 4. Supply chains are the frontier of credibility:** Participants consistently identified supply chains as both the area of greatest potential impact and the weakest data environment. While Tier 1 suppliers are generally manageable, visibility and influence diminish significantly beyond that level. SMEs and actors in informal sectors often lack the capacity to meet complex requirements and excessive compliance demands can generate backlash or unintended consequences. Even data requests can be both educational and burdensome, underscoring the need for proportionality.

5. Capacity-building must take precedence over compliance: Participants strongly emphasized capacity-building over punitive or purely compliance-driven approaches. There was broad agreement on the importance of incentives, gender-responsive procurement and risk-based approaches, supported by practical tools and clear guidance rather than abstract or aspirational expectations.

6. Leadership accountability is the strongest accelerator: A clear point of convergence across consultations was the decisive role of leadership, governance and accountability. Participants stressed that leadership commitment must be institutionalized through formal structures rather than remaining symbolic or ad hoc. Mechanisms, such as CEO scorecards, board-level KPIs, executive reviews and clearly defined ownership within senior leadership were identified as critical enablers of sustained progress. Where leadership engagement is structured and accountable, progress tends to be more consistent, even if incremental over time.

As organizations mature, participants emphasized the need for a shift in how progress is assessed and sustained. This includes moving beyond a narrow focus on output indicators toward management process indicators that reflect how decisions are made, risks are assessed and talent is developed. Embedding gender-lens risk assessments, strengthening pipeline and succession planning and building inclusive leadership capabilities were seen as essential to anchoring gender equality in everyday business systems rather than short-term outputs.



STAKEHOLDER PERSPECTIVE: Harmonizing gender disclosure in capital markets and stock exchanges

Contributed by: United Nations Sustainable Stock Exchange Initiative.

The United Nations Sustainable Stock Exchanges (UN SSE) Initiative sees a pivotal role for robust corporate transparency and accountability in accelerating progress toward gender equality and the advancement of women in corporate leadership, both core components of United Nations Sustainable Development Goal (SDG) 5. As facilitators of capital markets, stock exchanges are uniquely positioned to drive this agenda by promoting clear, consistent corporate reporting on environmental, social and governance issues.

The UN SSE's detailed analyses, coauthored with IFC and UN Women, mapped the current reporting landscape and benchmarked standards and guidance, revealing both momentum and critical fragmentation. Analysis of 58 stock exchanges' disclosure guidance¹⁷ found gaps in the metrics being recommended, with a lack of standardization or consistency. Subsequent analysis on the gender equality disclosure metrics recommended by corporate reporting standard setters¹⁸ revealed additional inconsistencies. This limited and fragmented coverage further also robust gender-lens investing. UN SSE's research¹⁹ found that a lack of a universally accepted definition for various gender-themed investments creates inconsistencies in reporting and evaluation, making it difficult for stakeholders to assess the authenticity and impact of such investments.

From the perspective of stock exchanges and regulators, strengthening transparency and accountability requires urgent coordination and harmonization. The UN SSE's research indicates that further work is required in several key areas to transform fragmented reporting into credible, comparable and actionable insights that drive meaningful progress toward SDG 5. These findings should further inform and strengthen efforts underway among standard setters, security market regulators, stock exchanges and

other relevant stakeholders in the area of gender equality corporate reporting. This includes prioritizing methodological clarity and explicitly aligning local guidance and international corporate reporting standards with the holistic scope of the WEP across the following areas:

- **Expanding thematic scope:** The majority of gender-related metrics in exchange guidance were mapped to WEP 1 (High-level corporate leadership) and WEP 2 (Treat all women and men fairly at work without discrimination). This suggests that more guidance is required on how companies can measure and disclose progress on WEPs 3 to 6, to more thoroughly and accurately address this topic in corporate disclosures.
- **Prioritizing standardization and alignment:** While two-thirds of exchanges recommended gender-related disclosure metrics in their guidance, the guidance lacked standardization in the wording and measurement, with 40 per cent failing to reference any established framework.
- **Harmonizing terminology:** The lack of consistent terminology across exchange guidance and reporting standards, for example terms such as senior management, complicates comparison across companies and risks gender washing. Harmonizing these definitions across exchange guidance and standard setters is crucial.
- **Improving navigability:** Treating gender equality as a cross-cutting issue within guidance and standards creates a significant search barrier for companies seeking gender-specific metrics, contributing to selective reporting.



STAKEHOLDER PERSPECTIVE: Strengthening transparency and accountability to accelerate gender equality

Contributed by: Denominator and Equileap.

Across our work, a consistent theme emerges: progress on gender equality depends on robust, comparable and transparent data. While many companies increasingly recognize the importance of gender diversity, significant gaps remain in how gender equality indicators are tracked, reported and used in decision-making. These gaps limit accountability and slow the pace of progress.

One of the most persistent challenges is inconsistency. Companies often disclose selective data that vary widely in format, scope and underlying definitions, a challenge compounded by differences in regional reporting requirements. While some jurisdictions mandate gender pay gap reporting or board diversity disclosures, others do not. In the absence of more standardized approaches, it remains difficult for stakeholders to compare performance meaningfully or identify areas requiring deeper attention.

In this context, data providers can play a supporting role by improving the availability, comparability and usability of gender-related information. Denominator and Equileap aggregate publicly available data from a wide range of sources and apply standardized methodologies to support more consistent analysis across companies and regions. Equileap's Gender Scorecard™, informed by the Women's Empowerment Principles, offers one such framework for assessing gender equality across areas such as representation, policies and pay equity.

Equileap was founded on the belief that gender equality must be measurable to be actionable. By joining forces with Denominator, we amplify that mission globally, empowering stakeholders with the comprehensive and credible data.

Diana van Maasdijk, CEO, Equileap

Despite these challenges, opportunities to strengthen gender data and accountability are significant. The rapid evolution of data technologies, combined with increasing demand from investors, regulators and consumers, creates a strong momentum for change.

Strengthening transparency and accountability is not merely a compliance exercise, it is a strategic necessity. Together, Denominator and Equileap remain dedicated to supporting this shift by providing data and insights that enable organizations to benchmark, prove and lead on gender equality.

Findings from the 2025 Global WEPS Survey

The survey, conducted at the end of 2025, assessed the extent to which WEPS signatories currently track gender equality and women's empowerment indicators in practice. While global standards recommend extensive disclosure, the findings reveal a clear gap between recommended indicators and those companies, particularly non-listed companies, actively monitoring progress. This underscores the need for clearer prioritization, practical guidance and phased expectations.

- 1. Foundational indicators are widely tracked; advanced indicators are not:** Companies are most likely to track basic workforce indicators, such as employees by gender (%) and the existence of non-discrimination or anti-harassment policies. By contrast, more complex indicators—capturing outcomes, inclusion, leadership accountability, marketplace practices and supply chains—are tracked far less consistently.
- 2. Workplace and governance lead; marketplace and supply chains lag:** Consistent with the 2025 WEPS Global Survey,²⁰ respondents reported their most concrete actions in the workplace and in governance and leadership. Progress under the marketplace pillar, particularly in supply chains, remains limited, indicating significant untapped potential for impact beyond the workplace.
- 3. Capacity constraints shape what companies track:** Many respondents expressed intent to expand tracking over time but cited constraints related to data availability, internal coordination and uncertainty about which indicators are most useful for decision-making. These challenges are especially pronounced for supply chain and community-related indicators.
- 4. Reporting practices vary widely across contexts:** Tracking practices differ significantly by region, sector and company size, even for foundational indicators. These disparities highlight the need for flexible, tiered expectations that reflect differing contexts and levels of maturity, rather than one-size-fits-all requirements (see Figure 6 and 7).
- 5. Strong support for the framework, with clear calls for usability and guidance:** Overall sentiment toward the WEPS reporting framework is positive, with respondents valuing its purpose and structure. Feedback focused on improving usability through clearer indicator definitions, practical examples of acceptable evidence, simplified formats and scalable reporting approaches. A strong cross-cutting theme was the need for capacity-building support, such as toolkits, clinics, peer learning and benchmark data, to enable more effective reporting over time.

FIGURE 6. **Employees by gender (%)** is the most tracked indicator across all regions

Source: UN Women Global WEPs Survey 2025.

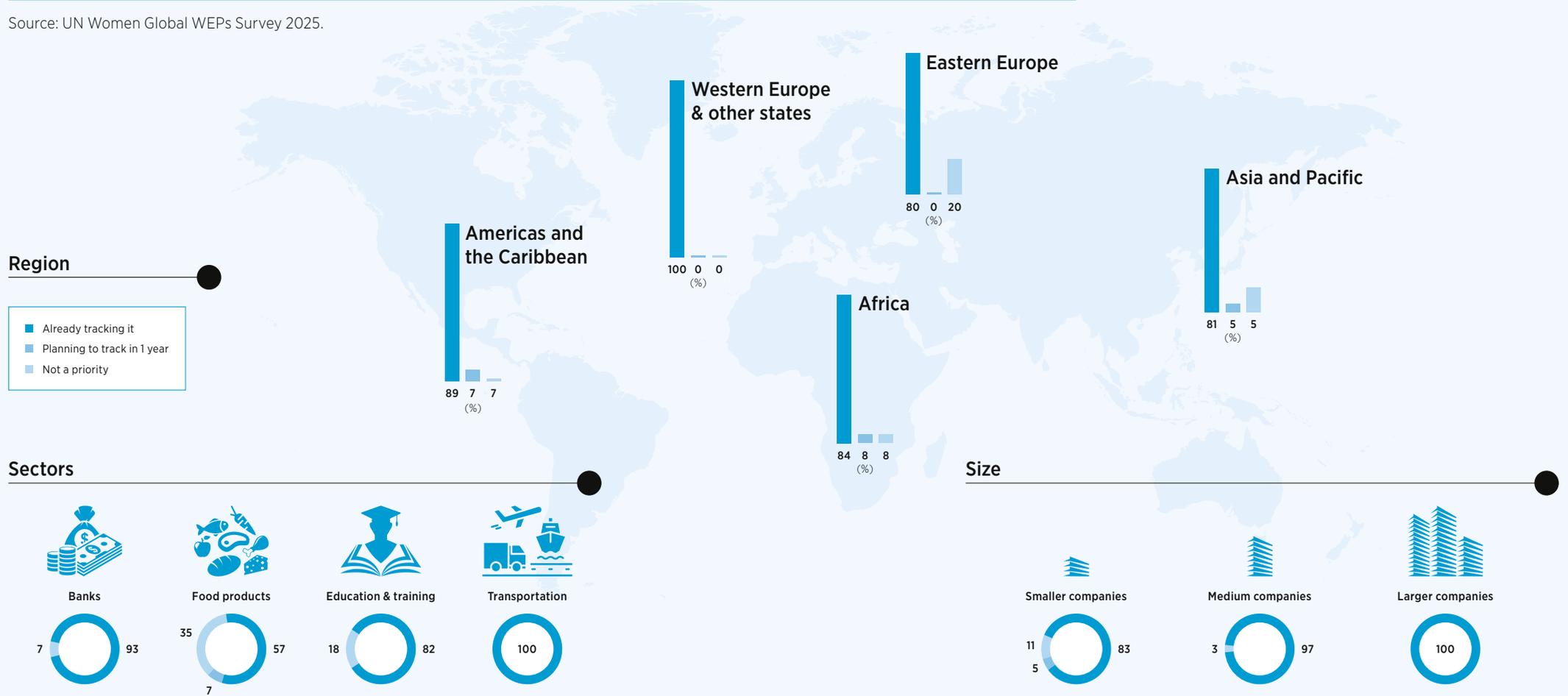
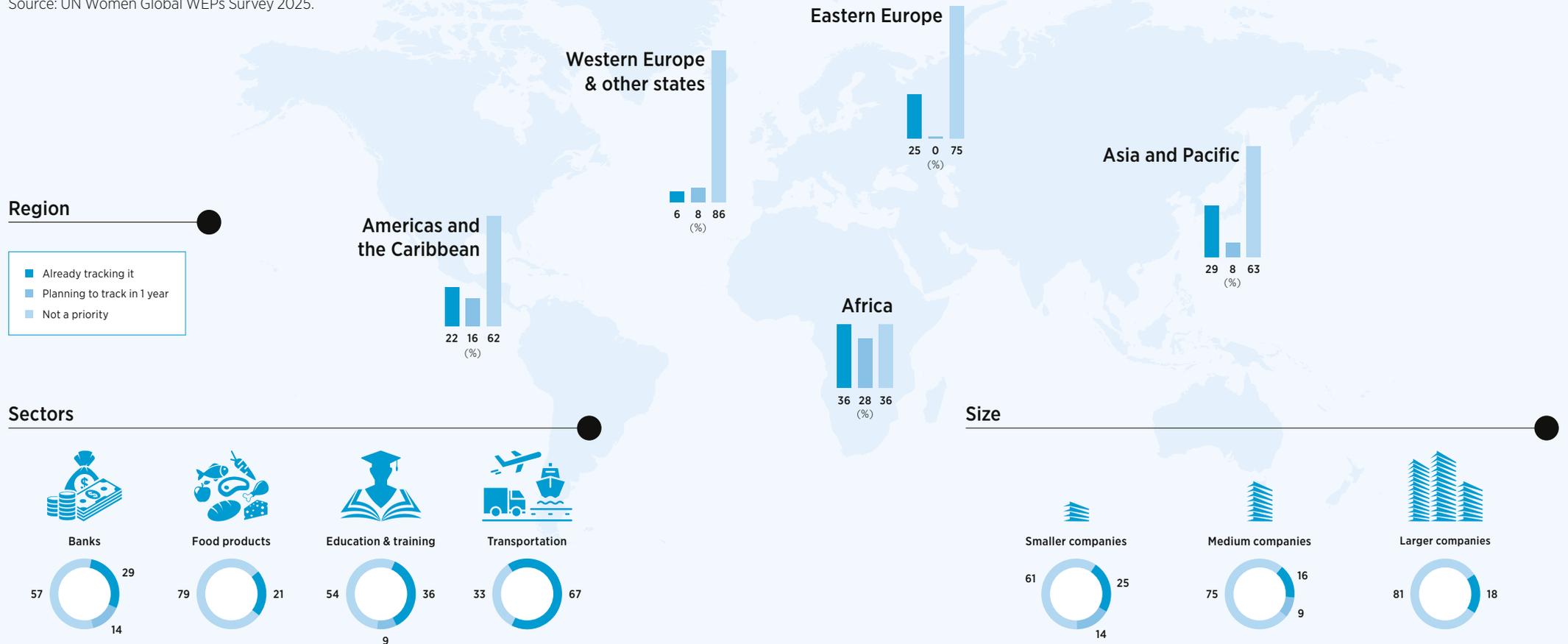


FIGURE 7. Procurement spend with companies with gender equality commitments (%) remains the least reported indicator

Source: UN Women Global WEPS Survey 2025.



STAKEHOLDER PERSPECTIVE: Accountability as a key driver in advancing equal pay and gender equality

Contributed by: EQUAL-SALARY Foundation.

Equal pay and equal opportunities are fundamental to human rights. Turning these principles into everyday practice requires discipline. Achieving equal pay and pay equity means opening the black box of compensation and career progression through rigorous, externally audited analysis. Regularly examining job evaluation frameworks, salary bands and pay decisions forms the foundation of a workplace culture built on equality. Crucially, this oversight only works when it is tied to accountability. Embedding gender-equality KPIs into performance evaluations gives leaders both the authority and the incentive to manage equality proactively.

EQUAL-SALARY certified organizations make meaningful and tangible progress because they treat equality with the same seriousness as financial compliance: measuring, questioning and improving year after year. The path forward is clear: move from intention to verification. Accountability turns commitments into results, shifting gender equality from a reputational issue to a standard of operational rigor.

The evidence is clear: organizations that submit to independent, verified pay analysis outperform others. They are more productive, more resilient and more innovative. Equal pay for equal work—or work of equal value—is not an HR accessory. It is a core governance obligation that determines how talent is attracted, developed and retained.

4. The WEPs transparency and accountability Roadmap

Gender equality has moved beyond values and compliance to become a material business issue, shaping performance, resilience, risk management and long-term value creation. The WEPs Transparency and Accountability Roadmap supports companies—particularly senior leaders and decision-makers—in building the governance, systems and data capabilities needed to translate gender equality commitments into credible, actionable and sustainable practice.

Drawing on global best practices, emerging sustainability standards and insights from the WEPs community, the Roadmap strengthens leadership oversight, internal accountability and the strategic use of gender data to support long-term value creation, innovation and risk management.

The Roadmap within the WEPs Journey

The Roadmap is not a stand-alone exercise. It is designed to be used as part of the broader WEPs Journey—Activate, Engage, Sustain and Report—by reinforcing the systems and governance structures that enable credible action at every stage (see Figure 8).²¹ It complements tools such as the WEPs Gender Gap Analysis Tool (GAT) and Gender Action Plan guidance by helping companies identify the system-level foundations—roles, responsibilities, data flows, oversight mechanisms and stakeholder engagement—required for effective implementation and reporting.

FIGURE 8. The WEPs Journey



Understanding the transparency and accountability Roadmap

Progression is structured across four maturity levels—Beginner, Improver, Achiever and Leader—recognizing that organizations may be at different stages across functions and pillars. This flexible approach allows companies to advance in line with their capacity and regulatory context while maintaining a clear direction of travel (see Figure 9 and 10).

A defining feature of the Roadmap is its focus on systems rather than standalone activities. It does not prescribe specific programmes or operational interventions – these need to be built in parallel through the Gender Action Plan. Instead, it identifies the governance arrangements, processes, data practices and accountability mechanisms that enable measurable and sustained gender equality results. Practical guidance—including qualitative and quantitative indicators and clear implementation principles—supports incremental system-building over time.

The Roadmap is organized around four interconnected steps that guide progression across all maturity levels:

1. **Assess and consult** – to gather evidence and build internal buy-in.
2. **Commit and implement** – to establish strategies, policies and governance structures.
3. **Measure and analyze** – to support oversight and evidence-based decision-making.
4. **Be transparent** – to communicate progress, report results and drive continuous improvement.

The Roadmap provides a practical, maturity-based pathway for companies to integrate gender equality into their strategies, governance and management systems. WEPs signatories can use it as:

- A diagnostic tool to assess their current level of transparency and accountability, alongside the WEPs Gender Gap Analysis Tool (GAT).²²
- A planning tool to identify and prioritize actions to strengthen governance, oversight, reporting and disclosure.
- A shared reference framework to support consistent dialogue on gender equality with investors, regulators, employees and business partners.

FIGURE 9. The Roadmap guides companies at different maturity levels

BEGINNER	IMPROVER	ACHIEVER	LEADER
Visibility and awareness	Structure and early accountability	Integration and performance	Influence and systemic impact
<ul style="list-style-type: none"> • Signals intent, establishes basic gender equality safeguards and accountability mechanisms • Collects initial data and identifies gaps and risks • Listening, learning and basic transparency 	<ul style="list-style-type: none"> • Builds systems, assigns responsibilities and strengthens policies • Engages internal stakeholders more consistently • Uses data to inform decisions and correct actions 	<ul style="list-style-type: none"> • Embeds gender equality into governance, operations and risk management • Sets targets, tracks progress and evaluates outcomes • Uses data for management decisions and regular reporting 	<ul style="list-style-type: none"> • Demonstrates advanced transparency and independent assurance • Shapes market norms, standards and collective action • Delivers measurable, sustained impact beyond the company



FIGURE 10. The Roadmap: A maturity snapshot

MATURITY Cycle	BEGINNER Visibility and awareness	IMPROVER Structure and early accountability	ACHIEVER Integration and performance	LEADER Influence and systemic impact
1. Assess and consult Evidence and buy-in	High-level assessment (GAT), baseline gender gaps, ²³ risks and opportunities; focuses on listening, learning and high-level consultations.	Targeted assessments in priority areas; structured consultation with relevant internal stakeholders.	Regular in-depth assessments across functions or value chains; engages a broader range of internal and external stakeholders.	Continuous assessment and stakeholder engagement to anticipate risks, inform strategy and drive innovation.
2. Commit and implement Policies, strategies, governance	Signals intent through high-level statements, establishes basic gender equality safeguards and accountability mechanisms.	Embeds gender equality into selected policies and strategies, with clearer roles, responsibilities and emerging oversight mechanisms.	Expand policies and processes to embed gender equality into governance, operations and risk management.	Demonstrates full alignment between strategy, policy, governance and accountability, with leadership held answerable for results at all levels.
3. Measure and analyze Oversight, evidence-based decisions	Collects initial data and identifies obvious gaps and risks.	Introduces more systematic data collection across functions and uses data to inform decisions and correct actions.	Uses consistent indicators and management dashboards, with regular review by senior leadership and governance bodies.	Leverages high-quality gender data proactively for forecasting, risk management and strategic decision-making.
3. Be transparent Communicate, report, inspire	Shares limited gender equality information internally with senior management or governance bodies.	External disclosure of selected, aggregated gender data through sustainability reporting or platforms such as WEPS.	Reports publicly on progress, challenges and actions using consistent methodologies aligned with recognized standards.	Comprehensive, comparable and assured public reporting with independent assurance. Uses transparency to build trust, shape market norms, standards and collective action.

Please note: Companies are not expected to be at the same maturity level across all WEPS pillars.

GOVERNANCE AND LEADERSHIP



Evidence consistently shows that gender-diverse leadership teams and boards are associated with stronger financial results, greater innovation and more effective risk management. Embedding gender equality into governance structures, leadership accountability mechanisms and corporate values is therefore essential to driving cultural transformation and achieving sustainable outcomes. Tracking leadership accountability strengthens transparency, organizational integrity and performance. It also shapes the tone, expectations and impact of a company's overall approach to gender equality.

Key **INTERNAL** stakeholders and their roles

All maturity levels

- **Senior leadership / Executive management.** Set the tone and expectations, provide the legitimacy to WEPs agenda and responsibilities.
- **Board or equivalent governance body.** Develop awareness and receive periodic briefings on WEPs implementation. This is key for long-term accountability.
- **Human Resources.** Serve as the owner of basic workforce data and is central to policy design, gap assessments and early implementation.
- **Sustainability | ESG | Compliance.** Align gender governance with existing reporting and risk processes and help avoid siloing of gender equality.
- **WEPs focal point.** Serves as the operational anchor and bridge between other stakeholders.

Improvers

- **Risk Management / Internal Audit.** Integrate gender-related risks into enterprise risk management, internal controls and assurance processes.
- **Legal / Corporate Affairs.** Ensure gender-related policies, accountability mechanisms and disclosures are legally sound and aligned with regulatory requirements.
- **Procurement / Supply Chain.** Support integration of gender equality and human rights considerations into supplier policies, risk assessments and engagement.

Achievers

- **Finance / CFO / Controlling.** Integrate gender equality into budgeting, incentive structures, capital allocation and performance oversight.
- **Internal Audit / Assurance.** Test the reliability of gender data, controls and governance processes.



Leaders

- **Strategy / Corporate Development.** Integrate gender equality into long-term strategic planning, investments and transformation initiatives.
- **Public Affairs / Government Relations.** Align external advocacy on gender equality with corporate governance and public policy engagement.

Key **EXTERNAL** stakeholders and their roles

All maturity levels | Optional for Beginners

- **External advisors and partners.** UN Women, NGOs, business networks – useful for guidance and peer learning
- **Investors and lenders.** Mainly through disclosure and transparency signals.

Improvers

- **Workers' representatives / trade unions (where applicable).** Contribute to dialogue, validation of risks and accountability mechanisms.

Achievers

- **External auditors / assurance providers.** Provide independent verification of gender-related data and disclosures.

Leaders

- **Regulators and standard-setters.** E.g., stock exchanges, ESG standard setters, public authorities. Engage through consultation, benchmarking, pilots and thought leadership.
- **Industry associations and peers.** Join platforms for collective action, benchmarking and dissemination of best practices.

Beginner

What does it mean to be a beginner?

Shows intent but lack structured processes, data collection and accountability mechanisms.

What is expected from a beginner?

Commits to the WEPs, build foundational awareness of gender gaps and risks, start building governance structures for gender equality, design basic policies and collect data for basic metrics.

What results are expected from a beginner?

- Visibility on responsibilities ensured
- Intent on policy and practice commitments showcased
- Baseline data, gaps and risks clarified
- Credibility through transparency and leadership awareness established.

1. Assess and consult

Understand and address gaps and risks

- Conduct a gender gap assessment to establish the status and baseline.
- Conduct a gender risk assessment to establish the status and baseline.

Engage stakeholders in dialogue on decisions that impact them

- Integrate gender equality in leadership discussions.
- Establish basic mechanisms to listen to employees (e.g. surveys, consultations, grievance channels).
- Convene targeted dialogue between executives, managers and employee representatives to discuss key issues and identify areas where business decisions may have gender impacts.

2. Commit and implement

Integrate gender equality into policies, strategy and planning

- Create a basic policy or statement on gender equality and non-discrimination drawing on identified gaps and risks.

Establish a basic governance structure

- Identify a senior sponsor (e.g. executive or board level oversight).
- Clarify who is accountable for gender equality outcomes.
- Assign a WEPs focal point for gender equality, including coordinating gender data.
- Record data for basic metrics taking privacy and confidentiality into consideration.
- Document discussions and insights to inform next steps and future action.

DON'T treat stakeholder engagement as one-off exercise or box-ticking activity.

DO conduct regular stakeholder engagements

DON'T limit the discussion to a few people

DO ensure engagement across all leadership and business functions.

DON'T collect sensitive data without appropriate safeguards and confidentiality.

DO ensure privacy and safe storage of data

B

3. Measure and analyze

Establish oversight systems

- Establish a basic approach to data definitions, methodology and consistency and safeguarding.
- Identify applicable regulatory reporting requirements and ensure compliance.

Collect data

- Executive board members by gender (%)
- Non-executive board members by gender (%)

4. Be transparent

Internally

- Establish clarity around timelines and decision-making.
- Publish regularly simple, high-level disclosures (e.g. quarterly, annually).

Externally

- Publicly commit at the highest decision-making level to advancing gender equality and women's empowerment through the WEPs.

Improver

What does it mean to be an improver?

Builds systems, distributes responsibilities and ensures accountability – gender equality is recognized as a business issue and managed as a business and governance issue.

What is expected from an improver?

Strengthens governance mechanisms, formalize accountability roles, integrate gender equality into core policies, management processes and leadership decision-making and move from baseline data to systematic tracking and action.

What results are expected from an improver?

- Clear governance ownership
- Accountability embedded in management roles
- Regular performance review
- Early evidence of action and course correction.

1. Assess and consult

Understand and address gaps and risks

- Conduct gender impact assessments in areas of operation or communities where risks are identified.

Engage stakeholders and strengthen internal dialogue

- Move from listening mechanisms to structured internal dialogue on findings and trends.
- Engage executives, managers and employee representatives in reviewing data, risks and progress.
- Ensure feedback loops so that insights from employees inform decisions and actions.

2. Commit and implement

Integrate gender equality into policies, strategy and planning

- Develop and adopt a gender equality strategy and/or action plan aligned with business priorities.
- Integrate gender considerations into core corporate policies (e.g. HR, procurement, risk management strategies, sustainability).

Strengthen accountability

- Formalize roles and responsibilities for gender equality across senior management and relevant functions.
- Establish a cross-functional gender committee or working group with a clear mandate and reporting line.
- Integrate gender equality responsibilities into managerial job descriptions and annual performance goals.
- Include gender equality as a standing agenda item in relevant leadership and governance forums.
- Provide the Board (or equivalent governance body) with regular updates on gender equality performance and risks.

DON'T treat targets as aspirational only

DO track and review them

DON'T rely on ad hoc initiatives

DO ensure governance oversight

DON'T delay action while waiting for “perfect” data

DO communicate progress regularly even when results are mixed.



3. Measure and analyze

Improve oversight systems

- Apply consistent data definitions, methodologies and tracking practices across reporting cycles.

Collect Data

- Individuals in governance bodies, by gender (%)
- Senior managers whose performance objectives and incentives explicitly include gender equality targets aligned with the company’s gender equality strategy and priorities (%)
- Leadership forums where gender indicators are reviewed (%)

4. Be transparent

Internally

- Communicate progress and challenges internally to build trust and shared ownership.
- Disclose gender-related information through regular comprehensive reporting.

Externally

- Integrate KPIs into regular external reports.
- Publish key data definitions and ensure disclosures are accurate, comparable over time and aligned with emerging standards.

Achiever

What does it mean to be an achiever?

Embeds gender equality into governance, strategy, risk management and reporting – gender equality is institutionalized and actively drives business decisions, performance and accountability.

What is expected from an achiever?

Fully integrates gender equality into mainstream corporate governance, strategic planning, enterprise risk management and decision-making, supported by clear targets, incentives, public disclosure and senior-level accountability.

What results are expected from an achiever?

- Gender equality embedded in governance and strategy
- Accountability reinforced through incentives and oversight
- Transparent public reporting
- Evidence of sustained performance and impact.

1. Assess and consult

Engage stakeholders and strengthen internal dialogue

- Consult with internal and external experts on international standards and regulatory requirements.

2. Commit and implement

Embed gender equality into governance and leadership oversight

- Regularly review gender KPIs, targets and risks at executive and board levels.
- Integrate gender equality into board and senior management decision-making.
- Establish and resource a dedicated team or function to coordinate the gender strategy and action plan.
- Hold managers accountable at all relevant levels for gender-inclusive practices and outcomes.
- Link executive remuneration and incentives to gender equality KPIs and performance.

Integrate gender equality into strategy, risk and planning

- Embed gender equality in corporate sustainability strategy and annual business planning.
- Set time-bound targets with clear ownership.
- Integrate gender equality into enterprise risk management, including mitigation and monitoring.
- Apply a gender lens to strategic investments, workforce planning and transformation initiatives.

DON'T treat reporting as a compliance exercise detached from decision-making.

DO use gender data as a core input into strategic and financial decisions.

DON'T rely on commitments without incentives or consequences.

DO ensure that accountability reaches board, executive and managerial levels.

DON'T limit gender equality to sustainability reporting.

DO also include it in core governance. Be transparent about progress, challenges and corrective actions.

A

3. Measure and analyze

Use data for performance management and decision-making

- Actively use gender performance dashboards for management decisions.
- Track key metrics consistently over time to enable trend analysis and course correction.
- Review progress against targets at senior management and board levels.
- Use data to inform resource allocation and priority-setting.
- Test the reliability of gender data through internal audits.

Collect data

- Resources allocated to gender equality (% of overall budget)
- Board members trained on gender equality (%)
- Progress against leadership and pay equity targets (%)
- Middle managers with gender equality in their annual performance goals (%)

4. Be transparent

Internally

- Regularly communicate progress and results on gender equality at the executive level.

Externally

- Disclose publicly and regularly gender targets, KPIs and progress.
- Integrate gender equality into annual and/or sustainability reports, through a strong and visible section.
- Link corporate reporting to the company profile on WEPs.org.
- Align disclosures with international standards and regulatory expectations.

Leader

What does it mean to be a leader?

Influences markets through its global best practices in strategic leadership, transparency, accountability and continuous improvement – gender equality is a driver of long-term value creation and competitive advantage.

What is expected from a leader?

Integrates gender equality into mainstream corporate governance, strategy, capital allocation and risk oversight, while actively shaping market norms and practices through transparency, influence and peer leadership.

What results are expected from a leader?

- Sustained gender equality performance embedded in core business outcomes
- Independent assurance and high transparency
- Market influence and norm-setting
- Demonstrable contribution to system-level change.

1. Assess and consult

Employee engagement and internal governance

- Support employee resource groups (ERGs) to contribute insights, validate data and support transparency.
- Ensure ERGs are connected to formal governance structures and decision-making processes.

Engage with external stakeholders

- Participate in and shape external benchmarks, standards and initiatives.
- Advocate for gender equality across industry associations, capital markets and supply chains.
- Share tools, methodologies and lessons learned with peers and partners.

2. Commit and implement

Embed gender equality into governance and leadership

- Use advanced analytics and forward-looking tools (e.g. scenario analysis, stress testing) to anticipate gender-related risks and opportunities.
- Establish a committee that regularly reviews performance, risks, targets and remedial actions.

Integrate gender equality into policies, strategy and planning

- Integrate gender equality into the core corporate strategy, long-term planning and value creation agenda.
- Ensure a fully resourced WEPS strategy with dedicated budgets, staff and executive sponsorship.
- Secure a central, empowered team with a clear mandate to oversee implementation, coordination and performance monitoring.

DON'T treat gender equality as a standalone ESG topic separate from governance, strategy and financial decision-making.

DO embed gender equality into core governance and strategic decision-making, including capital allocation, risk oversight and long-term planning.

DON'T prioritize reputation management over real performance and accountability.

DO use forward-looking tools, such as scenario analysis and advanced analytics, to anticipate gender-related risks and opportunities.

DON'T disengage employees and stakeholders once systems are mature.

DO collect continuous feedback from stakeholders



3. Measure and analyze

Collect data

- Managers and senior leadership with clear gender equality goals in annual performance reviews (%)
- Gender metrics independently assured (% of reported indicators)
- Number of external initiatives, benchmarks or coalitions actively influenced or co-led on gender equality (#)

4. Be transparent

Internally

- Disclose transparently board-level advice and decisions on gender equality.

Externally

- Provide comprehensive public disclosure of gender metrics, targets, progress and remedial actions.
- Subject gender-related data, metrics and disclosures to independent assurance or audit.
- Use audit findings to strengthen data quality, governance processes and corrective action plans.
- Advocate for gender equality in leadership.

WORKPLACE



Creating a workplace that offers equal opportunities and fair treatment is central to gender equality and sustainable business performance. As expectations grow, investors, regulators, consumers and employees increasingly call for gender-disaggregated data on workforce composition, pay equity and career progression. Indicators such as staff turnover, particularly among women, can reveal gaps in flexibility, workplace culture or career pathways and signal potential financial talent risks. Companies should also embed care policies, flexible work options and fair wage standards into their governance and reporting systems—tracking not just whether they exist, but how they are designed and used—to better understand how workplace structures affect retention, productivity, risk and overall business performance.

Transparent and credible reporting enhances trust, supports value-driven investment and strengthens retention, innovation and employee engagement.

Key **INTERNAL** stakeholders and their roles

All maturity levels

- **Human resources (HR).** Lead workforce policies and practices, own gender-disaggregated workforce data and drive implementation across recruitment, pay, performance, learning and development.
- **Senior leadership and line managers.** Set expectations for inclusive workplace practices, role-model behavior and ensure implementation within teams.
- **Employees.** Provide insight into lived experience, workplace culture and barriers to equality.
- **WEPs focal point.** Coordinate workplace gender equality efforts and ensure alignment with other pillars and reporting.
- **Sustainability and ESG Representative.** Alignment between workforce data, targets and external disclosure requirements.

Improvers

- **HR - People analytics.** Enable systematic collection, analysis and monitoring of gender workforce data.
- **Learning and development, talent management.** Integrate gender equality into leadership development, training, succession planning and career pathways.
- **Health, safety and wellbeing.** Address gender-specific health, safety and wellbeing risks, including psychosocial safety and work-life balance.

Achievers

- **Compensation and benefits.** Lead pay equity analysis, corrective actions and transparent remuneration structures.
- **Internal communications.** Support internal transparency, awareness and employee engagement on workplace gender equality progress.
- **Internal audit and assurance.** Review data quality, processes and controls related to workforce metrics and pay equity.



Core for Leaders

- **Executive committee.** Provide strategic oversight of workplace gender equality outcomes, targets and corrective actions.
- **Digital and technology.** Support advanced workforce analytics, forecasting and bias-mitigation tools in HR processes.

Key **EXTERNAL** stakeholders and their roles

All maturity levels | Optional for Beginners

- **Employees' representatives / trade unions.** Engage in dialogue on pay equity, working conditions, flexibility and non-discrimination.
- **External advisors and partners.** UN Women, NGOs, business networks, consultants supporting pay equity analysis, inclusive workplace design and peer learning.

Achievers

- **External auditors / assurance providers.** Provide independent verification of workforce and pay equity data.
- **Training providers.** Deliver advanced, role-specific training on inclusive leadership, bias mitigation and safe workplaces.

Leaders

- **Investors and lenders.** Use gender metrics to inform ESG assessments, engagement and capital allocation decisions.
- **Regulators and standard-setters.** Shape and respond to evolving disclosure requirements on various workplace issues.
- **Benchmarking initiatives and indices.** Enable comparison, transparency and leadership positioning on workplace gender equality.

Beginner

What does it mean to be a beginner?

Shows intent to promote fair treatment and safe working conditions but lacks structured processes, systematic data collection and accountability mechanisms.

What is expected from a beginner?

Establishes the foundational conditions needed to treat women and men fairly at work, ensure health, safety and wellbeing and enable equitable access to skills development, in line with national laws and basic good practice.

What results are expected from a beginner?

- Basic safeguards in place
- Initial visibility on workforce composition and risks
- Early awareness of gaps
- Credibility through minimum standards and transparency.

1. Assess and consult

Understand workplace gaps and risks

- Collect basic gender-disaggregated workforce data to identify gaps and risks.
- Identify known or potential workplace risks, including discrimination, harassment, health and safety concerns (i.e. focus groups, anonymous surveys, etc).

Engage stakeholders

- Demonstrate openness to employee feedback through existing or simple listening mechanisms.
- Initiate conversations with employee representatives.

2. Commit and implement

Establish minimum workplace safeguard policies

- Adopt and communicate a non-discrimination and equal opportunity statement or policy (covering recruitment, promotion, compensation and workplace culture) in line with the law.
- Adopt a zero-tolerance policy/ statement on sexual harassment, gender-based violence and workplace misconduct.
- Establish a basic grievance or complaints mechanism that is accessible, confidential and known to employees.
- Provide basic gender-sensitive health and safety measures (e.g. lighting, sanitation, security).

Build awareness and internal capacity

- Conduct gender equality awareness training (including harmful stereotypes) for HR staff and managers.
- Ensure managers understand their responsibilities for fair treatment and respectful workplaces and have the required knowledge.

3. Measure and analyze

Put in place a data system

- Collect basic data on employee compensation, in line with legal requirements.
- Record and maintain baseline workforce and workplace indicators to inform next steps.
- Ensure data collection respects privacy, confidentiality and data protection requirements.

Collect data

Equal opportunity and non-discrimination (Principle 2)

- Workforce composition, by gender (overall and by job category in %)
- Weeks of paid maternity leave offered and taken (number)

Equal pay and remuneration (Principle 2)

- Standard entry level wage compared to local minimum wage by gender (%)

Health, safety and wellbeing (Principle 3)

- Health and safety incidents, by gender (%)
- Discrimination cases reported (number)
- Incidences of sexual harassment, gender-based violence and workplace misconduct, by gender (number)

Training and skills development (Principle 4)

- Participation in awareness and skills development programmes, by gender (%)

DON'T delay action while waiting for perfect data

DO start with minimum safeguards and basic data, even if systems are simple.

DON'T treat policies as compliance-only documents

DO ensure policies are communicated and understood, not just adopted.

DON'T collect sensitive data without safeguards and confidentiality.

DO listen to employees and document early insights

B

4. Be transparent

Internally

- Clearly communicate adopted minimum safeguard policies (non-discrimination, zero tolerance for harassment and GBV, grievance mechanisms) to all employees, in accessible language.

Externally

- Publicly acknowledge the company's commitment to the WEPs and its intention to understand and address workplace gender equality gaps.
- Publicly report on the WEPs baseline data on company profiles.
- Disclose basic, non-sensitive baseline information externally, such as overall workforce gender composition; availability of maternity leave and basic workplace safeguards.
- Publicly disclose the existence of key minimum policies or statements, including non-discrimination and equal opportunity; zero tolerance for sexual harassment and workplace misconduct.

Improver

What does it mean to be an improver?

Builds systems, distributes responsibilities and ensures accountability – gender equality is recognized and managed as a business issue rather than an ad hoc initiative.

What is expected from an improver?

Moves from basic safeguards to structured policies, strengthened systems, early accountability and gender-responsive analysis, supported by regular data collection and internal reporting.

What results are expected from an improver?

- Clear visibility on workplace inequalities
- Early corrective actions underway
- Improved employee trust and wellbeing
- Management oversight strengthened.

1. Assess and consult

Understand workplace inequalities and risks

- Identify where gender inequalities emerge across the employee lifecycle (recruitment, pay, development, retention, promotion).
- Assess gender-specific workplace risks, including harassment, violence and wellbeing risks.
- Conduct an initial gender pay gap analysis to understand disparities.

Engage stakeholders

- Consult with employees, including vulnerable or marginalized groups, to understand lived experiences and needs.
- Engage in dialogue on pay equity, working conditions, flexibility and non-discrimination with workers unions.
- Engage with UN Women, NGOs, business networks, consultants supporting pay equity analysis, inclusive workplace design and peer learning.

2. Commit and implement

Integrate gender equality into policies, strategy and planning

- Establish a Prevention of Sexual Harassment Policy with structured, confidential and non-retaliatory grievance and reporting mechanisms to address misconduct, harassment and gender-based violence.
- Expand or strengthen the Non-Discrimination and Equal Opportunity Policy to include flexible work options and support pathways for women returning from maternity or parental leave, ensuring equal access, retention and advancement.
- Integrate differentiated occupational health, safety and wellbeing risks into policies and measures, addressing women's specific needs, including psychosocial health, stress management and access to support.
- Embed a capacity development framework within Learning, Development and Career Advancement Policy, with transparent access criteria and targeted measures to address skills gaps and pipeline barriers to women's advancement.

Embed gender equality into governance and leadership oversight

- Mandate and oversee regular, company-wide training for all employees on non-discrimination, equal opportunities, gender bias and the prevention of violence and harassment, with clear roles and participation tracking and reporting.
- Report gender indicators regularly to senior management and key internal stakeholders.
- Use gender-disaggregated data to inform management decision, identify risks early and implement corrective actions.

3. Measure and analyze

Collect data

Equal opportunity and non-discrimination (Principle 2)

- New hires, by gender (%)
- Absenteeism and turnover data, by gender (%)
- Weeks of paid paternity leave offered and taken (number)
- Discrimination cases leading to sanctions (number)

Equal pay and remuneration (Principle 2)

- Average salary paid to women and men employees, by category (currency)

Health, safety and wellbeing (Principle 3)

- Adequate and safe toilet facilities per 50 women employees (number)
- Breastfeeding facilities per 50 women employees (number)
- Incidents of harassment and violence by gender (%)
- Members of health and safety committees by gender (%)

Training and skills development (Principle 4)

- Training, workshop, conference and networking events, participation, by gender (%)
- Average hours of training, by gender and level (number)

DON'T use data just for reporting

DO use it to identify patterns and priority issues

DON'T treat wellbeing initiatives as soft issues

DO connect them to productivity and performance

DON'T treat managers as passive recipients of policies

DO engage them as active owners of workplace equality.



4. Be transparent

Internally

- Transparently communicate remuneration structures.
- Regularly update employees on progress, early results and lessons learned on workplace gender equality.

Externally

- Disclose selected, high-level indicators externally (e.g. % women in the workforce or management, existence of pay gap analysis), where appropriate and legally permissible.
- Publish or reference key workplace policies (or policy summaries) on the company website or sustainability materials.
- Publicly communicate commitments to non-discrimination, pay equity, safe workplaces and equal access to development opportunities.
- Include a concise narrative on workplace gender equality in sustainability, ESG or annual reporting.

Achiever

What does it mean to be an achiever?

Embeds gender equality into workplace policies, systems, risk management and reporting – gender equality is institutionalized and actively managed across the organization.

What is expected from an achiever?

Moves from implementation to data-driven management, with standardized policies, robust data systems and clear accountability mechanisms that proactively address workforce risks, opportunities and outcomes.

What results are expected from an achiever?

- Sustained progress on representation, pay and retention
- Predictable and fair career pathways
- Improved wellbeing and safety
- Leadership oversight informed by evidence.

1. Assess and consult

Conduct ongoing assessments and evaluations

- Conduct gender-responsive risk assessments across all sites and job functions.
- Evaluate the effectiveness and impact of gender equality initiatives and adjust actions accordingly.
- Conduct annual gender pay-gap audits using standardized methodologies.

Conduct ongoing consultations with key stakeholders

- Continue to consult and engage stakeholders, including those leading on compensation and benefits, internal audit and assurance and internal communication.

2. Commit and implement

Integrate gender equality into policies, strategy and planning

- Include a written commitment within the Non-Discrimination and Equal Opportunity Policy to support employees as parents and caregivers, including provisions on parental leave and structured return-to-work arrangements.
- Align the Occupational Health, Safety and Wellbeing Policy with comprehensive, gender-responsive occupational health, safety and wellbeing initiatives, including childcare support, safe transportation, menstrual health accommodations, menopause support and tailored mental health services, as well as protocols addressing domestic violence and other gender-specific risks.
- Prohibit within the Prevention of Sexual Harassment Policy the use of non-disclosure agreements related to sexual harassment claims in settlement agreements and establish clear protocols to prevent and address sexual harassment and gender-based violence, including confidential reporting mechanisms and survivor-centered support.
- Establish within the Learning, Development and Career Advancement Policy structured career pathways, including active talent pipelines for women into leadership and technical roles, supported by time-bound targets for women's representation across job levels.

Embed gender equality into governance and leadership oversight

- Embed equal pay commitments within Non-Discrimination and Equal Opportunity or Remuneration frameworks and use gender pay-gap analysis findings to inform corrective actions and remuneration decisions.

3. Measure and analyze

Use data for workforce management and decision-making

- Shift from data collection to data-driven management of workplace equality.
- Conduct regular reviews of workforce data to identify bottlenecks, trends and future workforce needs.
- Use internal dashboards to track key gender equality KPIs across the organization.

Collect data

Equal opportunity and non-discrimination (Principle 2)

- Employees by gender and employee category (full-time | part time) (%)
- Employees in a trade union or worker committee by gender (%)
- Promotions, by gender (%)
- Employees, by gender, participating in comprehensive leadership development training (%)
- Average hours in workshops, training events, seminars, conferences, networking events, by gender
- Employees by gender taking advantage of caregiver support programmes (%)
- Retention of employees taking paid maternity leave (%)

Equal pay and remuneration (Principle 2)

- Gender pay gap by employee category (level and part/full-time) (%)
- Basic salary and remuneration of non-employees by gender (%)

Health, safety and wellbeing (Principle 3)

- Members of health and safety committees by gender (%)
- Employees taking advantage of health support programmes (%)

4. Be transparent

Internally

- Report workplace gender performance regularly to senior management and relevant board committees.
- Transparently present results of annual gender pay-gap audits, including trends over time and priority areas for action.
- Communicate updated policies, targets and strategic priorities on gender equality across the organization, including roles and responsibilities for implementation and oversight.

Externally

- Publicly disclose key workplace policies and commitments; as well as targets, objectives and timelines for advancing workplace gender equality.
- Publicly report on sex-disaggregated workforce data and key targets and objectives (minimum workforce composition, promotion and leadership development participation, gender pay gaps, use of friendly-family policies; and health, safety and wellbeing outcomes).
- Integrate workplace gender equality performance into sustainability, ESG or annual reporting, moving beyond commitments to measurable outcomes and progress.
- Share learning, challenges and course corrections to demonstrate continuous improvement and leadership.

A

Leader

What does it mean to be a leader?

Influences markets through global best practices in workplace equality, transparency, assurance and continuous improvement – gender equality is a core driver of long-term value creation, resilience and talent competitiveness.

What is expected from a leader?

Position gender equality as a strategic differentiator, backed by advanced workplace practices, transparent reporting, independent assurance and active influence beyond the company's boundaries, helping to share norms, global standards and expectations across sectors.

What results are expected from a leader?

- Sustained workplace equality outcomes
- High trust and credibility through transparency and assurance
- Talent pipelines strengthened beyond the company
- Demonstrable contribution to system-level change.

1. Assess and consult

Conduct ongoing assessments and evaluations

- Undertake comprehensive pay equity analyses, including fixed and variable remuneration, bonuses and benefits, to detect systemic bias.
- Assess long-term career trajectories, including access to high-growth, high-pay roles and succession pipelines, to identify structural barriers for women and underrepresented groups.
- Evaluate the organizational and financial impacts of discrimination, harassment and GBV, including legal exposure, reputational risk and productivity losses, to inform strategic decision-making.

Consult stakeholders

- Consult workers' representatives and trade unions on gender equality targets, pay equity, safe workplaces and future skills transitions.
- Partner with external experts, NGOs, UN Women and academic institutions to validate methodologies, stress-test assumptions and integrate global best practice.
- Participate in cross-industry consultations and coalitions to strengthen female talent pipelines (e.g. STEM, technical and leadership roles).
- Engage with policymakers, regulators and standard-setters to inform and advocate for gender-responsive labour standards, workplace safety and pay equity frameworks.

2. Commit and implement

Embed gender equality into governance and leadership oversight

- Use workforce data to anticipate future skills needs and transition risks, including those linked to digitalization and decarbonization.
- Promote and advocate for gender equality regulations, standards and best practices at the sector-level.

Integrate gender equality into policies, strategy and planning

- Require the implementation of advanced wellbeing programmes under the Occupational Health, Safety and Wellbeing Policy, addressing gender-specific needs, including menopause support, domestic violence protocols and tailored mental health services.
- Maintain anonymous, third-party grievance and reporting mechanisms under the Prevention of Sexual Harassment Policy, with independent oversight and robust safeguards against retaliation; and confidential support for victims of violence and harassment, including domestic violence.
- Institutionalize within the Learning, Development and Career Advancement Policy succession planning with gender targets, reviewed annually.

3. Measure and analyze

Enhance data systems

- Participate in and help shape external benchmarks, indices and initiatives on workplace gender equality.

Collect data

Equal opportunity and non-discrimination (Principle 2)

- Women in traditionally underrepresented roles (e.g. STEM) (%)
- Employees with disabilities by gender (%)
- Total monetary loss as a result of legal proceedings associated with employee discrimination (currency)

Equal pay and remuneration (Principle 2)

- Equal pay and remuneration
- Gender pay gap by salary, including complementary or variable components (%)

Health, safety and wellbeing (Principle 3)

- Gender-based violence cases by total number of employees (%)
- Safety incidences by gender (%)

DON'T address emerging workplace risks reactively

DO be proactive and use transparency and assurance to build trust and credibility.

DON'T limit leadership to reporting without systemic action.

DO leverage your influence to improve outcomes beyond the company.

DON'T treat advanced wellbeing initiatives as optional.

DO consider them strategic



4. Be transparent

Internally

- Provide regular, comprehensive organization-wide disclosure of workplace gender targets, progress, gaps and corrective actions.
- Disseminate a full suite of workplace gender KPIs, aligned with leading standards and benchmarks.
- Subject workplace gender data and progress to independent assurance to strengthen credibility and trust.

Externally

- Advocate for gender equality regulations, standards and best practices at sectoral, national and global levels.
- Share tools, methodologies and lessons learned with peers to raise the bar on workplace equality.

MARKETPLACE



Growing global attention to human rights and environmental due diligence has made tracking gender performance a critical element of responsible business conduct. Companies are increasingly expected to identify and address gender-specific risks across their operations and supply chains, recognizing that inequality can create material business and reputational risks. Tracking gender performance in the marketplace strengthens risk management, enhances resilience and underpins gender-responsive procurement and supplier diversity—key drivers of innovation and sustainable supply chains. It also helps companies meet rising expectations from consumers and other stakeholders for ethical and inclusive products and services. With women controlling trillions in annual spending, companies that integrate gender insights into branding and product design and report transparently on these efforts, are better positioned to build trust, expand markets and create long-term business value.

Key **INTERNAL** stakeholders and their roles

Core for all maturity levels

- **Supply chain management and procurement.** Identify and manage gender-related risks and opportunities in sourcing, supplier relationships and purchasing practices.
- **Sustainability/ESG and responsible business conduct.** Integrate gender equality into due diligence, risk assessments, reporting and supplier engagement.
- **Senior leadership and business unit heads.** Set expectations for gender-responsive market practices and allocate resources.
- **WEPs focal point.** Coordinate marketplace-related gender equality actions and ensure alignment with other pillars.

Core for Improvers

- **Supplier/vendor relationship management.** Engage suppliers on gender expectations, codes of conduct and improvement plans.
- **Quality and compliance.** Support monitoring of supplier standards, audits and corrective actions.
- **Legal and compliance.** Ensure marketplace policies, contracts and due diligence processes reflect gender equality and human rights requirements.

Core for Achievers

- **Procurement strategy and category management.** Integrate gender equality into sourcing strategies, supplier selection and performance evaluation.
- **Product development and innovation.** Apply gender insights to product and service design, safety, accessibility and usability.
- **Marketing, brand and customer insights.** Integrate gender perspectives into branding, communications and market segmentation.

Core for Leaders

- **Corporate strategy and business development.** Embed gender equality into market expansion, product portfolio decisions and long-term value creation.
- **Public affairs and external relations.** Align marketplace practices with advocacy on responsible business conduct, trade and supply chain standards.
- **Data and analytics.** Use advanced data to assess gender impacts across value chains and customer markets.

Key EXTERNAL stakeholders and their roles

Core all maturity levels | Optional for Beginners

- **Suppliers and contractors.** Implement gender-responsive practices, provide data and engage in improvement efforts to become gender-responsive.
- **Women-owned and women-led businesses.** Contribute to supplier diversity, innovation and inclusive sourcing.
- **External advisors and partners.** UN Women, NGOs, business networks supporting gender-responsive procurement, due diligence and supplier development.

Core for Improvers

- **Auditors and assessment providers.** Support supplier assessments, audits and monitoring of gender-related risks.
- **Local civil society organizations.** Provide insight into context-specific gender risks in supply chains and communities.

Core for Achievers

- **Customers (B2C) and clients (B2B).** Influence demand for gender-responsive products, services and supply chains.
- **Industry initiatives and certification schemes.** Enable benchmarking, learning and standard-setting on gender equality in the marketplace.



Core for Leaders

- **Investors and lenders.** Use marketplace gender performance to inform ESG engagement, capital allocation and stewardship.
- **Regulators and standard-setters.** Shape and respond to evolving requirements on due diligence, product responsibility and disclosure.
- **Industry associations and peers.** Drive collective action, shared standards and market-wide transformation.
- **Consumer advocacy groups.** Engage on trust, transparency and inclusive products and services.



Beginner

What does it mean to be a beginner?

Shows intent to address gender equality in market-facing activities but lacks structured strategies, systematic data collection and accountability mechanisms across the supply chain and customer/client interface.

What is expected from a beginner?

Establish initial visibility on suppliers, sourcing and market practices, signal minimum expectations on non-discrimination and begin identifying where gender-related risks and biases may exist in the marketplace.

What results are expected from a beginner?

- Baseline visibility on suppliers and sourcing
- Minimum safeguards in place
- Early awareness of gender-related market risks
- Credibility through stated commitments.

1. Assess and consult

Assess

- Begin mapping major sourcing categories and key suppliers to understand exposure and priorities.
- Identify high-level risk areas where gender inequalities may be more likely to occur.
- Conduct an initial review of products and services to identify obvious gender biases or stereotypes.

Stakeholder engagement

- Engage employees on how gender bias can affect customer trust, brand reputation and market access, including through awareness-raising and learning activities.

2. Commit and implement

- Include in the Supplier Code of Conduct a non-discrimination clause, covering gender equality; and encourages suppliers, where relevant, to signal commitment to gender equality (e.g. WEPs signatory status).
- Commit to avoid harmful stereotypes in marketing, branding and communication.

3. Measure and analyze

Put in place an oversight system

- Start collecting basic information on suppliers, including size, location, ownership (by gender).

DON'T assume gender risks are irrelevant because data is limited.

DO start with what you can reasonably see and influence.

DON'T overburden suppliers with complex requirements at an early stage.

DO focus on major suppliers and high-risk categories rather than the full supply chain.

DON'T treat marketing reviews as subjective exercises without basic criteria.

DO use the 3Ps approach (Presence, Perspective and Personality).²³

B

Collect data

Supply chain

- Suppliers by ownership, by gender (where available) (%)
- Suppliers that are WEPs signatories (% of total suppliers)

Marketing and communication

- Share of marketing campaigns reviewed for gender bias (%)

4. Be transparent

Internally

- Ensure awareness across the organization of the high-level findings on where gender risks are more likely to occur across sourcing, products and marketing.
- Communicate supplier expectations internally, including the non-discrimination clause in the Supplier Code of Conduct and encouragement of gender equality commitments.

Externally

- Communicate minimum expectations to suppliers regarding fair treatment, non-discrimination, safe working conditions, precarious work, child and forced labour and respect for human rights.
- Publicly acknowledge that the company is beginning to assess gender-related risks in sourcing, products and marketing.
- Include a brief narrative in sustainability, ESG or supplier-facing materials.

Improver

What does it mean to be an improver?

Builds systems, distributes responsibilities and ensures accountability – gender equality is recognized and managed as a business issue within procurement, supply chain and market-facing practices.

What is expected from an improver?

Moves from basic visibility to structured supplier engagement and early gender-responsive procurement, supported by clearer policies, staff capacity-building and initial data collection on priority suppliers.

What results are expected from an improver?

- Clear expectations set for suppliers
- Early engagement on gender equality underway
- Improved visibility on Tier 1 supply chain risks
- Procurement and marketing functions mobilized.

1. Assess and consult

- Begin identifying priority suppliers or sourcing categories for deeper engagement based on risk or spend.
- Ensure early review of products or services to identify gender-related risks or biases.
- Undertake product safety tests that adequately capture the potential risks for women.
- Use the WEPs Gender-Responsive Procurement Assessment Tool.
- Assess marketing and advertising materials for gender bias and/or the portrayal of gender stereotypes and remove any harmful materials.

Stakeholder engagement

- Engage Tier 1 suppliers about company gender expectations (e.g. briefings, guidance notes or self-assessments).

2. Commit and implement

Improve internal coordination

- Clarify internal roles and responsibilities for supplier engagement and follow-up.
- Encourage collaboration between procurement, sustainability and compliance teams.

Integrate gender equality into policies, strategy and planning

- Put in place a Gender-Responsive Procurement & Supplier Diversity Policy with provisions for introductory gender equality training and support to suppliers; include mechanisms to prevent that company products, services and facilities are not used for human trafficking and/or labour or sexual exploitation.
- Explicitly state within the Supplier Code of Conduct the company's support to gender equality, non-discrimination, safety and fair treatment, including payment of legal minimum wage to all workers.
- Include in the Product & Service Design guidelines a commitment to develop products and services for the needs of both women and men and address gender equality in product design, service delivery and marketing.

Embed gender equality into governance and leadership oversight

- Document lessons learned to inform next steps and scaling.
- Report to the board on percentage spend with women-owned businesses.

3. Measure and analyze

Enhance data collection and visibility

- Begin collecting basic data on Tier 1 suppliers, including ownership (where available) and workforce composition by gender.
- Use available data to identify patterns and priority risk areas.

Collect data

Supply chain

- Suppliers with gender equality commitments or certifications (%)
- Procurement/supply chain employees, by gender (%)
- Procurement/supply chain employees completed training on gender-responsive procurement and supply chain risks, by gender (%)
- Women in management positions in your procurement and/or supply chain management departments (%)
- Workers in Tier 1 suppliers, by gender (%)
- Tier 1 suppliers with basic gender-related data available (%)

Product and services

- Products and services design and access reviewed from a gender equality perspective of total products and services (%)

DON'T apply uniform requirements across all suppliers regardless of risk.

DO focus on engaging high-risk Tier 1 suppliers

DON'T expect immediate results without capacity-building.

DO support suppliers through guidance

DON'T Treat supplier data gaps as a reason to delay engagement.

DO use pilots and learning-by-doing to refine expectations.



4. Be transparent

Internally

- Internally communicate how priority suppliers and sourcing categories are identified for deeper engagement, including the criteria used (e.g. spend, risk, geography).
- Share key findings from early product and service reviews, including identified gender-related risks or biases and implications for product safety and design.
- Share internal summaries of Gender-responsive procurement and supply chain training completion; Workforce gender composition in Tier 1 suppliers (where available); Coverage of Tier 1 suppliers with basic gender-related data.

Externally

- Communicate gender-related expectations clearly to Tier 1 suppliers.
- Communicate publicly to company stakeholders its commitment to ensure products and services are developed with needs of women and men in mind.
- Include a concise narrative in sustainability, ESG or supplier-facing communications that explains why the company prioritizes gender equality in procurement and supply chains, what engagement with Tier 1 suppliers currently involves and how the company plans to strengthen this engagement over time.

Achiever

What does it mean to be an achiever?

Embeds gender equality into marketplace practices, procurement systems and risk management – gender equality is institutionalized and actively shapes sourcing, supplier engagement, product/service design and marketing decisions.

What is expected from an achiever?

Implements integrated gender-responsive procurement and responsible marketing systems, supported by targets, structured supplier capacity-building, systematic risk assessments and performance monitoring.

What results are expected from an achiever?

- Gender equality embedded in sourcing and supplier decisions
- Reduced supply chain gender risks
- Measurable progress on inclusive sourcing
- Products and marketing informed by gender insights.

1. Assess and consult

Continue assessments and evaluations

- Conduct annual gender risk assessments for high-risk supply chains and sourcing categories.
- Monitor workforce conditions in priority supply chains, including wages and working conditions.
- Assess intended or achieved positive outcomes of programmes or processes for consumers and end-users.
- Analyze and revise payment terms, contract design and supplier compliance to prevent unintended exclusion.
- Conducts market research on the specific product and/or service needs of women.

Engage stakeholders

- Engage with women-owned and women-led businesses to understand and address insights on access barriers, procurement practices and market inclusion.
- Consult with focus groups to ensure marketing approaches are not perpetuating gender stereotypes.

2. Commit

Strengthen supply chain and product development practices

- Integrate gender equality across supply chain management, influencing decisions and resource allocation.
- Guarantee that the Procurement & Supplier Diversity Policy includes.
- Include in the Procurement & Supplier Diversity Policy procurement targets and/or goals for the amount and percentage spend with women-owned businesses; gender equality indicators in supplier selection, evaluation and renewal processes; and a mechanisms for supplier grievance, remediation and follow-up on gender equality.
- Ensure that the Marketing, Branding & Customer Engagement Policy seeks to challenge gender stereotypes; includes provisions for women as a customer segment; considers gender differences in access to products and/or services and changes distribution models to accommodates these differences.

- Encourage suppliers and vendors in the Supplier Code of Conduct to have a gender equality strategy or policy that addresses: nondiscrimination, equal pay for equal work and health and safety of women workers.

Embed gender equality into governance and leadership oversight

- Report regularly to senior management on: Gender risks in priority supply chains; procurement spend and supplier performance against gender-related targets; workforce conditions in high-risk supply chains, including wages and working conditions
- Transparently communicate internally about corrective actions taken with suppliers; lessons learned and adjustments to procurement or engagement strategies.
- Use customer and user insights to refine offerings and reduce gender bias.
- Use supplier performance data to inform corrective actions and engagement strategies.
- Use procurement and supplier performance data to assess alignment against procurement and supplier diversity targets.

3. Measure and analyze

Use data for performance management

- Track procurement spend and supplier performance against defined gender-related targets.
- Use data to support management review and decision-making on procurement and market strategy.
- Track segmented customer data to understand women's spending patterns and needs.

Collect data

Supply chain

- Suppliers receiving capacity building to continuously improve gender equality (as % of all suppliers)
- Workers in priority supply chains receiving a living wage, by gender (%)
- Procurement spend with businesses committed to gender equality (WEPs signatories) (%)

Marketing & Communication

- Marketing complaints that relate to gender stereotyping or negative portrayals of women (Number)

DON'T treat procurement targets as symbolic without follow-up and consequences.

DO use procurement leverage to drive measurable improvements.

DON'T rely solely on audits without capacity-building and remediation.

DO link supplier performance to sourcing decisions and incentives particularly for those in high-risk and high-spend categories.

DON'T assume gender-responsive products and marketing happen on its own.

DO use testing and feedback to validate it

A

4. Be transparent

Internally

- Report marketplace gender performance regularly to senior management and relevant board committees.
- Transparently present results of annual supply chains audits in priority supply chains, including wages and working conditions.
- Communicate updated policies, targets and strategic priorities on gender equality across the supply chain, including roles and responsibilities for implementation and oversight.

Externally

- Publicly disclose aggregated marketplace gender indicators, such as share of suppliers receiving gender-related capacity building; Share of workers in priority supply chains earning a living wage, by gender; Procurement spend with suppliers committed to gender equality.
- Communicate publicly to company stakeholders its commitment to not perpetuate gender stereotypes in marketing and product design.
- Publish summaries of gender-responsive procurement policies and supplier expectations and mechanisms for supplier grievance, remediation and follow-up (without disclosing sensitive details).
- Integrate marketplace gender performance into sustainability or ESG reporting, clearly explaining scope, methodology and limitations.

Leader

What does it mean to be a leader?

Influences markets through global best practices in gender-responsive procurement, product/service design and supply chain transparency – gender equality is a driver of long-term value creation, resilience and market trust.

What is expected from a leader?

Implements transformative, gender-responsive supply chain and marketplace practices, backed by full due diligence, public targets, multi-tier transparency and active leadership in shaping sector norms and standards.

What results are expected from a leader?

- Gender equality embedded across value chains
- High transparency and accountability beyond Tier 1
- Sector influence and standard-setting
- Measurable positive impact for suppliers, consumers and end-users.

1. Assess and consult

Continue assessments and evaluations

- Undertake gender-responsive assessments of AI and digital tools to prevent perpetuating gender biases and avoid adverse impacts on women.
- Systematically assess intended and achieved outcomes of products, services or programmes for consumers and end-users with attention to gender-differentiated impacts.
- Review supplier grievance and remediation mechanisms to assess accessibility, effectiveness and follow-up related to gender equality issues.
- Evaluate market-level impacts of company practices, including whether procurement requirements, pricing, payment terms or standards unintentionally exclude women-owned or small suppliers.

Engage stakeholders

- Co-design inclusive procurement models with women-owned and women-led businesses to remove structural barriers to their market access.
- Engage with consumer advocacy groups to test assumptions and strengthen trust and transparency.
- Consult with regulators, standard-setters and policymakers to inform gender-responsive procurement, due-diligence and disclosure frameworks.
- Actively participate in industry coalitions, global initiatives and benchmarks to shape norms, standards and expectations on gender equality in markets.
- Engage with investors and lenders on how marketplace gender performance affects long-term value, risk and capital allocation.

2. Commit and implement

Embed gender equality into strategies, policies and targets

- Ensure that the Procurement & Supplier Diversity Policy is gender-responsive, including procurement targets and/or goals for the amount and percentage spent with gender-responsive businesses; a robust due diligence or assessment processes for suppliers and vendors which ensure they are not causing or contributing to adverse human rights impacts, particularly for women and girls.

Strengthen supply chain and product development practices

- Fully incorporate gender-specific risks in supply chain due diligence.

3. Measure

Collect data

Supply chain

- Procurement spend with women-owned businesses (%)
- Procurement spend with gender-responsive businesses (advanced WEPs signatories) (%)
- Workers in supply chain, by gender and level (%)

Product/service development

- Product safety tests adequately capturing risks for women (Number)
- Impact assessments of programmes and initiatives conducted with a gender lens (positive or negative impact) of all programmes and initiatives carried out (%)

Marketing

- Sales generated from gender-sensitive marketing campaigns (Currency)

Finance

- Financial products to women-owned enterprises of total finance/investment provided (if applicable) (%)

DON'T limit leadership to Tier 1 transparency

DO address risks that sit deeper in the supply chain.

DON'T just report on success

DO be transparent about progress, challenges and trade-offs.

DON'T treat gender-responsive procurement as a niche initiative.

DO consider it a market-shaping lever and use your market power to shape standards and expectations beyond the company.



4. Be transparent

Internally

- Provide regular, comprehensive organization-wide disclosure of multi-tier supply chain gender targets, progress, gaps and corrective actions.
- Share a full suite of marketplace gender KPIs, aligned with leading standards and benchmarks.
- Subject marketplace gender data and progress to independent assurance to strengthen credibility and trust.

Externally

- Provide multi-tier supply chain transparency, including gender-disaggregated indicators beyond Tier 1 suppliers.
- Disclose how consumers and end-users play role in decisions regarding design and implementation of programmes and processes.
- Report public target for procurement spend with women-owned businesses.
- Disclose public target for procurement spend with gender-responsive businesses.
- Report publicly on gender-inclusive product and supply chain practices.
- Report publicly on gender-inclusive procurement, products and supply chain practices, including progress, gaps and corrective actions.

COMMUNITY



Organizations can extend their commitment to gender equality by tracking gender impacts in their community engagement. As expectations for corporate accountability rise, companies are increasingly expected to assess and report gender-differentiated impacts linked to their presence, from environmental pressures and resource use to changes in livelihoods, safety and social dynamics. Integrating gender indicators into environmental and social assessments helps identify risks that disproportionately affect women and strengthens responsible business conduct.

Gender-responsive community engagement also creates opportunities for positive impact. By monitoring equitable employment and contracting opportunities, skills development for women and girls, participation in decision-making and the effectiveness of feedback mechanisms, companies can demonstrate contributions to inclusive local development. Transparent reporting enhances accountability, builds trust and strengthens social license to operate.

Key **INTERNAL** stakeholders and their roles

Core for all maturity levels

- **Sustainability/ESG and social performance.** Lead community impact management, integrate gender perspectives into environmental and social assessments, and coordinate reporting.
- **Operations and site management.** Manage day-to-day interactions with communities and ensure community-related commitments are implemented locally.
- **Human resources.** Support equitable local employment, training and skills development initiatives.
- **WEPs focal point.** Coordinate gender equality actions across community engagement and ensure alignment with other pillars.
- **Senior leadership and business unit heads.** Set expectations, allocate resources and reinforce accountability for community impacts.

Core for Improvers

- **Environment, health and safety.** Integrate gender considerations into environmental and safety risk assessments affecting communities.
- **Legal and compliance.** Ensure community engagement processes, grievance mechanisms and disclosures comply with legal and human rights requirements.
- **Communications and external relations.** Support transparent communication with communities and disclosure of impacts and actions.

Core for Achievers

- **Community relations, social investment and development teams.** Design, implement and monitor gender-responsive community programmes and partnerships.
- **Procurement and local sourcing.** Build capacity of women-owned or women-led local businesses.
- **Monitoring and evaluation, impact measurement.** Track outcomes and effectiveness of community engagement and development initiatives.

Core for Leaders

- **Corporate strategy and sustainability leadership.** Integrate community gender impacts into long-term value creation, risk management and business strategy.
- **Public affairs and government relations.** Align community engagement with public policy dialogue, development priorities and regulatory expectations.
- **Innovation and partnerships.** Scale successful community models through partnerships and replication.

Key **EXTERNAL** stakeholders and their roles

Core for all maturity levels | Optional for Beginners

- **Local communities (women and men).** Provide insight into lived experience, risks, priorities and impacts.
- **Community leaders and representatives.** Facilitate dialogue, trust-building and participation in decision-making.
- **Local civil society organizations, including women's rights organizations.** Offer contextual expertise, outreach and implementation support.
- **External advisors and partners.** UN Women, NGOs, development partners supporting gender-responsive community engagement.



Core for Improvers

- **Local authorities and municipalities.** Coordinate on environmental, social and development impacts.
- **Traditional or informal governance structures.** Ensure inclusive engagement that reaches women and marginalized groups.

Core for Achievers

- **Development partners and donors.** Co-finance or scale gender-responsive community initiatives.
- **Academic institutions and research organizations.** Support gender analysis, impact assessments and learning.
- **Independent grievance mechanism providers.** Strengthen credibility and accessibility of community feedback systems.

Core for Leaders

- **National governments and policy-makers.** Align community engagement with national gender equality and development priorities.
- **Multilateral organizations and global initiatives.** Share learning, influence norms and contribute to global best practice.
- **Peer companies and industry platforms.** Enable collective action and system-level change.
- **Impact investors and foundations.** Support innovative, scalable community gender initiatives.

Beginner

What does it mean to be a beginner?

Shows intent to engage responsibly with communities but lack structured processes, systematic data collection and clear accountability for gender differentiated community impacts.

What is expected from a beginner?

Establishes basic awareness that business activities affect women and men differently in communities, signaling commitment to responsible engagement and begin collecting simple data to understand risks and opportunities.

What results are expected from a beginner?

- Initial recognition of gender-differentiated community impacts
- Early engagement with local stakeholders
- Baseline visibility on beneficiaries and risks
- Credibility through stated commitments.

1. Assess and consult

Understand the differentiated gender needs and opportunities

- Collect early-stage information on community demographics and known gender-specific risks.
- Engage with women's groups or local community stakeholders to better understand gender-differentiated needs and risks.

2. Commit and implement

Embed gender equality into strategies, policies and targets

- Issue a basic gender-sensitive community impact statement and commitment to respect human rights.
- Establish basic safeguards to avoid harm or exploitation in community engagement.

Build awareness of gender-differentiated community impacts

- Recognize that business activities may affect women and men differently in surrounding communities.
- Acknowledge potential gender-specific risks and impacts related to livelihoods, safety, access to resources and services.
- Build internal awareness of why gender-responsive community engagement matters for social license and risk management.

DON'T assume community engagement is gender-neutral.

DO use data to build understanding and awareness

DON'T create new programmes that may over-promise outcomes without resources or follow-up.

DO focus on existing community initiatives

DON'T treat community engagement as a one-way communication exercise.

DO listen and learn from women and men in the community.

B

3. Measure and analyze

Collect baseline data on community impacts

- Begin tracking basic community engagement activities and beneficiaries, disaggregated by gender where possible.
- Use available information to identify priority areas for deeper engagement in the future.
- Community initiatives that explicitly consider gender-specific risks (%)
- Direct beneficiaries of community programme, by gender (%)
- Community initiatives that support women, e.g. financial literacy, safety, livelihoods or skills development (%)

4. Be transparent

Internally

- Engage internal stakeholders to raise awareness on the business case for gender-responsive community engagement.
- Communicate company's commitment to establish basic safeguards to avoid harm in community engagement.

Externally

- Make a public commitment to responsible and gender-inclusive community engagement.

Improver

What does it mean to be an improver?

Builds systems, distributes responsibilities and ensures accountability – gender equality is recognized and managed as a business issue within community engagement and impact management.

What is expected from an improver?

Moves from basic awareness to structured, gender-sensitive community engagement, with clearer processes, early feedback mechanisms and integration of gender considerations into impact assessments and programmes.

What results are expected from an improver?

- More inclusive community engagement
- Early identification of gender-related risks and opportunities
- Improved trust with local stakeholders
- Initial evidence of positive outcomes for women.

1. Assess and consult

Integrate gender into community impact assessments

- Integrate gender equality considerations into human rights, environmental and social impact assessments.
- Identify gender-differentiated risks and impacts linked to operations, projects or resource use.
- Begin assessing whether programmes are reaching intended beneficiaries and addressing priority needs.

Consult and engage stakeholders

- Include women's voices and representation in engagement plans, consultations and decision-making forums and takes steps to ensure equal participation of women and men in community consultations.
- Develop structured engagement with NGOs, community organizations and women's groups.
- Consult external stakeholders to inform programme priorities and approaches to women's empowerment.

2. Commit and implement

Embed gender equality into strategies, policies and targets

- Establish a Community Engagement, Partnerships & Social Impact Strategy with clear gender objectives, early impact targets for women and girls and define responsibilities to respect and uphold their rights.
- Integrate early community feedback mechanisms into the Community Engagement, Partnerships & Social Impact Strategy, including confidential or anonymous channels, where feasible.

Include gender equality into governance and leadership oversight

- Report community gender indicators to senior management and relevant governance bodies.
- Use assessment findings and community feedback to identify issues, improve practices and build trust.

DON'T assume generic community engagement reaches women equally.

DO engage women directly

DON'T treat community feedback as a reputational risk.

DO consider it as a management input

DON'T collect data without using it to improve practice.

DO use pilots to learn and adapt



3. Measure and analyze

Strengthen data systems

- Begin collecting basic data on community engagement and programme beneficiaries, disaggregated by gender where possible.
- Track resources allocated to gender-responsive community initiatives.
- Document lessons learned to refine approaches and inform scaling.

Collect data

- Total community investment (financial or pro-bono) benefiting women and girls (Currency)
- Stakeholders participating in community consultations, by gender (Number)
- Community programmes with defined gender objectives of total programmes (%)
- Programmes designed using gender analysis or consultation with women of all programmes (%)

4. Be transparent

Internally

- Include community gender indicators for internal reporting processes.

Externally

- Communicate clearly how feedback can be provided and how concerns will be addressed.
- Communicate the Community Engagement, Partnerships and Social Impacts gender strategy.

Achiever

What does it mean to be an achiever?

Embeds gender equality into community engagement, impact management and reporting – gender-responsive community practices are institutionalized and actively managed.

What is expected from an achiever?

Move from pilots to integrated, strategic community programming, guided by systematic gender data, regular consultation with women and clear accountability for outcomes.

What results are expected from an achiever?

- Community engagement consistently responds to women's needs
- Reduced gender-related community risks
- Measurable positive outcomes
- Stronger trust and social license to operate.

1. Assess and consult

Continue assessments and evaluations

- Conduct annual assessments of gender-differentiated community impacts linked to operations and projects.
- Evaluate community programmes using gender-specific criteria to assess effectiveness and outcomes.
- Use gender-disaggregated outcome indicators in community programmes and assess outcomes.

Engage stakeholders

- Conduct regular consultations with women leaders, women's groups and local stakeholders.
- Design and implement community stakeholder engagement responsive to the needs, priorities and constraints of women and girls.

2. Commit and implement

Embed gender equality in strategy, policy and targets

- Align the gender-responsive Community Engagement Strategy fully with business operations, local development priorities and national gender equality frameworks.
- Strengthen gender-sensitive community grievance mechanisms within the Community Engagement Strategy to ensure they are accessible, confidential and trusted; and establish community safety protocols addressing gender-based risks.

Embed gender equality into governance and leadership oversight

- Use grievance and feedback data to identify patterns, mitigate risks and improve practices.
- Ensure engagement outcomes inform project design, mitigation measures and community investment decisions.
- Use findings to adjust programmes, scale effective approaches and address unintended impacts.

DON'T just track your activities

DO measure the outcomes for women and girls

DON'T treat community safety and grievance mechanisms as compliance exercises.

DO consider them as risk management tools

DON'T assume positive intent equals positive impact.

DO use consultations and assessments to build awareness and shape decisions.



3. Measure and analyze

Collect data

- Partnerships with women's organizations or gender-focused NGOs (Number)
- Financial support to civil society organizations at the global and/or grassroots level that are working to empower women and girls of total financial support provided to such organizations (%)
- Community programmes reporting measurable outcomes for women (e.g. income, skills, access to services) of all programmes (%)

4. Be transparent

Internally

- Report to the board on the percentage of operations with local community engagement, impact assessments and/or development programmes.

Externally

- Report publicly to company stakeholders the number of beneficiaries from community projects and initiatives, disaggregated by sex.
- Communicate clearly how concerns can be raised by communities and how responses will be managed.
- Publicly report on results, challenges and course corrections.

Leader

What does it mean to be a leader?

Influences markets and broader systems through global best practices in inclusive engagement, transparency, partnerships and continuous improvement – gender equality is a driver of long-term value creation, trust and social license to operate.

What is expected from a leader?

Go beyond mitigating impacts to shaping community norms and contributing to systemic gender equality, through long-term partnerships, advocacy, transparency and collective action.

What results are expected from a leader?

- Sustained positive impact for women and girls
- Strong community trust and legitimacy
- System-level change beyond project boundaries
- Leadership in gender-transformative community development.

1. Assess and consult

Continue assessment and evaluations

- Use independent or participatory evaluations to assess long-term, gender-transformative impact.
- Assess unintended or second-order effects of business and community interventions on women's agency, norms and power relations.

Engage stakeholders

- Co-create programmes with women's organizations, ensuring shared ownership and accountability.
- Participate in or convene multistakeholder platforms, focused on gender transformative community development.
- Establish long-term community partnerships that advance systemic change for women and girls, and support the scaling community-led solutions.
- Lead multistakeholder coalitions shaping policy, standards and financing.
- Advocate for gender-responsive laws, policies and public services at local, national or regional levels.

2. Commit

Integrate gender equality into policies, strategy and planning

- Design a **Gender-Responsive Community Engagement and Social Impact Strategy** that explicitly address structural barriers and discriminatory norms affecting women and girls.
- Set targets with the **Gender-Responsive Community Engagement and Social Impact Strategy** to invest in women-owned or -led enterprises and strengthen local ecosystems, such as incubators, financing schemes.

Embed gender equality into governance and leadership oversight

- Use data, evaluations and community feedback to support continuous improvement and scaling of impact.
- Apply impact data to demonstrate long-term outcomes, not only outputs.

DON'T treat community programmes as philanthropic add-ons.

DO connect them with business impacts for long-term sustainability.

DON'T only address immediate needs for the sake of visibility.

DO invest in long-term, systemic outcomes, that address structural barriers for women's advancement.

DON'T claim systemic impact without evidence or independent perspectives.

DO be transparent about both successes and limitations.



3. Measure and analyze

Collect data

- Programmes contributing to structural or systemic change for women (e.g. market access, policy change, norms) (Number)
- Women in leadership or decision-making roles within supported community initiatives (% / Number)
- Collective action or advocacy initiatives advancing gender equality at local, national or global level (Number)

4. Be transparent

Internally

- Provide regular, comprehensive organization-wide disclosure of community gender targets, progress, gaps and corrective actions.
- Disseminate a full suite of community gender KPIs, aligned with leading standards and benchmarks.
- Subject community gender data and progress to independent assurance to strengthen credibility and trust.

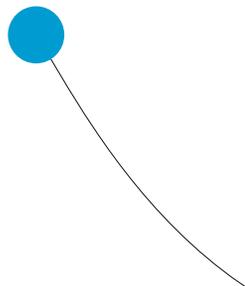
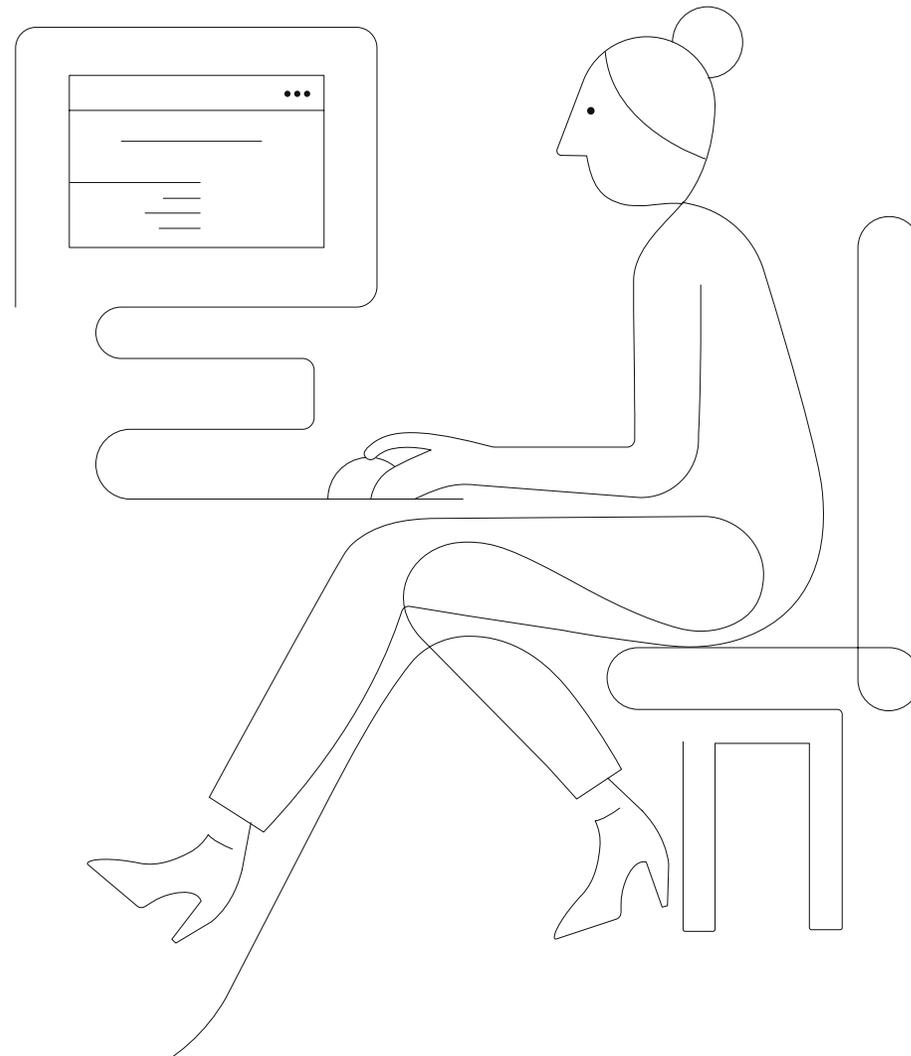
Externally

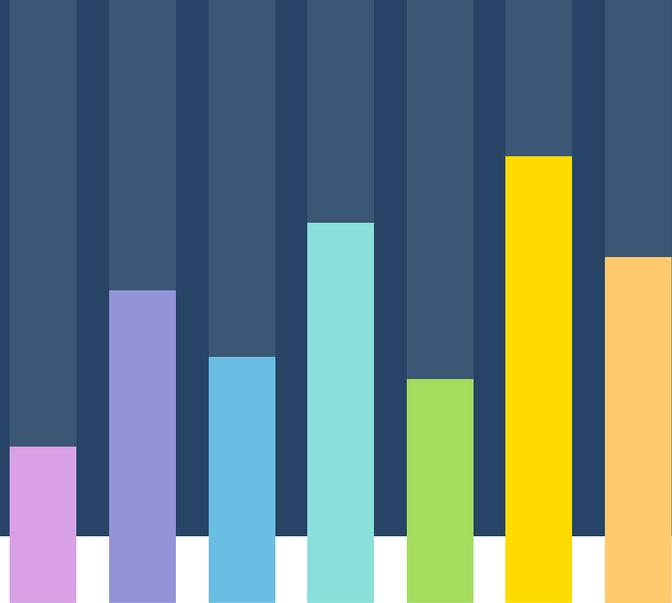
- Provide public transparency on gender-differentiated community impacts, outcomes and lessons learned.
- Showcase how community-related policies and practices align with internationally recognized standards, including those relevant to communities and Indigenous Peoples where applicable.
- Disclose steps taken to gain insights into the perspective of affected communities, particularly vulnerable to impacts, including women and girls.

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