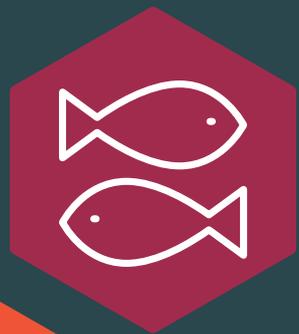




SheDil

The SheDil Index Report

What do Norwegian companies do to promote and protect women's human rights?



An assessment of selected Norwegian companies' public policies, commitments, and reporting on the gender dimension of human rights due diligence

This assessment is written and published by Allison A. Wedwaldt, Per N. Bondevik and Alina Karlsen on behalf of FOKUS - Forum for Women and Development in April 2022. The report is financed by Norad.

Executive summary

SheDil is a digital tool developed by FOKUS - Forum for Women and Development designed for companies to conduct gender-sensitive human rights due diligence, with specific guidance for the agricultural, extractive, and garment and footwear sectors. The tool, based on the Organisation for Economic Co-operation and Development's (OECD) Due Diligence Guidance for Responsible Business Conduct and the United Nations Guiding Principles on Business and Human Rights (UNGP), was launched in June 2020 and is available at shedil.org. It helps companies deliver on the gender dimension of the Sustainable Development Goals (SDGs), particularly SDG 5 (gender equality) and SDG 8 (decent work and economic growth). This report applies the framework of the SheDil tool to develop the first SheDil Index for assessing gender-sensitive human rights due diligence processes. The SheDil Index looks at three spheres of impact: (1) a company's own operations, (2) suppliers, subcontractors, agents, recruiters, and other intermediaries, and (3) other stakeholders, including local communities. The study uses a five-level traffic lights scoring system: (1) red, (2) orange, (3) yellow, (4) yellow-green, and (5) green. While red signifies a poor performance on gender-sensitive human rights due diligence, green signifies a performance that meets or exceeds the expectations of international law and policy and/or NGOs. The report applies the SheDil Index to 35 Norwegian companies in seven sectors: (1) construction, (2) finance, (3) food/agriculture, (4) extractives/energy, (5) garment/textiles, (6) marine, and (7) maritime.

The study revealed that none of the 35 companies selected for the study have publicly reported or expressed (1) data about maternal rights, childcare, and/or sanitary facilities for suppliers, (2) any modification of policies or practices to reduce the (potential) negative impact of their business on women stakeholders, or (3) support for women human rights defenders. Furthermore, half of all indicators were scored as red. Extracting only red scores shows that the garment/textiles had the most red lights of any sector, with finance having the most green lights of any sector. Overall, the companies and sectors performed the best in respect to their own operations. A noticeable exception was the garment/textiles sector, which performed strongest in its supply chain operations.

Regarding their own operations, most companies relied on public policies that are not gender-specific, such as a code of conduct (CoC), human rights policy, and/or diversity and inclusion policy. As for supply chain operations, a few companies in the garment/textiles sector explicitly addressed gender, but the trend of relying on general processes and policies continued. Most companies carried out some form of human rights and/or environment, social, and governance due diligence in the supply chain, but these processes largely did not identify, prevent and mitigate, track, or communicate gender-related risks. Similarly, the majority of the companies had a CoC for suppliers that mentions gender and/or related principles, such as non-discrimination but did not address additional risks for women workers. Furthermore, most companies did not collect and report on sex-disaggregated information about the workforce, had not taken any gender-related initiatives or were not part of any joint efforts to promote and/or protect women workers.

As for relations with external stakeholders, most companies did not identify gender-related risks (or human rights risks generally). The companies that conducted a materiality analysis did not identify gender-related risks, and most companies that conducted stakeholder engagement did not engage with women human rights defenders and/or women's organizations. Instead, they identified general risks to human rights and/or local communities and engaged with NGOs and/or local communities, without addressing gender-related risks specifically. Finally, most companies had a publicly accessible whistleblowing channel, however without an expressed gender-sensitive remediation process.

Based on these findings, it is clear that the Norwegian companies included in this study should take additional steps to fully address the gender dimension of human rights due diligence, particularly in the supply chain and regarding potential and actual impacts on and engagement with external stakeholders. Doing so would better enable them to (1) meet their responsibility to protect human rights under the UNGP and (2) help meet SDGs 3 and 8 by 2030.

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Abbreviations

FOKUS	Forum for Women and Development
CoC	Code of Conduct
EU	European Union
ILO	International Labour Organisation
OECD	Organisation for Economic Co-operation and Development
SDG	Sustainable Development Goals
UNGP	United Nations Guiding Principles on Business and Human Rights
WHRD	Women Human Rights Defenders

Introduction

SheDil is a digital tool developed by FOKUS - Forum for Women and Development to be used by companies in the agricultural, extractive, and garment- and footwear sectors to conduct gender-sensitive human rights due diligence. The tool, based on the Organisation for Economic Co-operation and Development's (OECD) Due Diligence Guidance for Responsible Business Conduct and the United Nations Guiding Principles on Business and Human Rights (UNGP), was launched in June 2020 and is available at shedil.org. It is designed to help companies deliver on the gender dimension of the Sustainable Development Goals (SDGs), particularly SDG 5 (gender equality) and SDG 8 (decent work and economic growth). This report applies the framework of the SheDil tool to develop the first ever SheDil Index (described in detail below) for assessing the gender-sensitive human rights due diligence processes of 35 Norwegian companies in seven sectors.

The report proceeds as follows. First, the relevant legal and political developments in the international and European contexts are outlined, and a justification of the

selected companies and sectors is presented. Then, the SheDil Index is explained, including the three to five indicators used for each sphere of impact. The report goes on to present the qualitative findings, including (1) the distribution of scores, across all indicators and companies; (2) the total scores by sector; (3) the distribution of scores by business relationship; and (4) sector scores by sphere of impact. Finally, the more specific and qualitative findings are presented per sector, and the key findings are summarised.

Legal and political context

The human rights due diligence process was introduced by the UNGP in 2011 to bolster the corporate responsibility to respect human rights. The duty to carry out human rights due diligence is included in the OECD Guidelines for Multinational Enterprises (OECD Guidelines),¹ and is the backbone of OECD's Due Diligence Guidance for Responsible Business Conduct.² The steps of this process, shown in the figure below, are commit, identify, prevent and mitigate, track, and communicate. This process should be ongoing, as human rights risk may change over time.

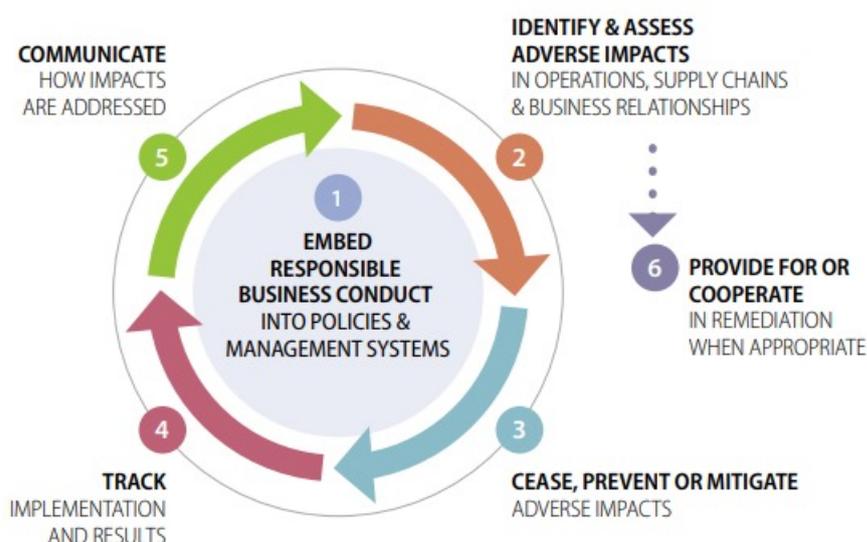


Figure 1: Due Diligence process and supporting measures

Source: <https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm>

1) <https://www.oecd.org/daf/inv/mne/48004323.pdf>, p. 23, 34

2) <https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm>

The 2020 key findings of The World Benchmark Alliance's Corporate Human Rights Benchmark states that more than 46 percent of 229 companies in the agricultural products, apparel, automotive manufacturing, extractives, and information and communication technology manufacturing sectors did not publish any evidence of identifying or mitigating human rights risks.³ These failures are even more serious for women's human rights, as women and girls are more likely to face discrimination and inequality. For example, according to a 2017 report by the International Labour Organisation (ILO) and Walk Free Foundation, women and girls account for 71 percent of modern slavery victims.⁴

International human rights law includes protections for women workers in several ways. Article 11 of the Convention on the Elimination of All Forms of Discrimination against Women states, "States Parties shall take all appropriate measures to eliminate discrimination against women in the field of employment in order to ensure, on a basis of equality of men and women, the same rights."⁵ In 2019, the 108th ILO Convention adopted Convention 190 on Violence and Harassment, in which the fight against gender-based violence is an explicit element. Norway has taken similar measures with the Equality and Anti-Discrimination Act (Lov om likestilling og forbud mot diskriminering), which entered into force in 2018, and the Transparency Act (Lov om virksomheters åpenhet og arbeid med grunnleggende menneskerettig-

heter og anstendige arbeidsforhold), which enters into force on 1 July 2022. In fact, Norway is one of five countries in Europe to have adopted a mandatory human rights due diligence law.⁶ Section 25 of the Equality and Anti-Discrimination Act includes a duty of employers to promote equality, and section 26a of the act includes a duty of employers to issue a statement on the current state of and measures for gender equality⁷. Furthermore, sections 4 and 5 of the Transparency Act⁸ include duties to carry out and account for due diligence in accordance with the OECD Guidelines, respectively. On 28 February 2022 the European Union (EU) published its draft proposal on Mandatory Human Rights and Environmental Due Diligence.⁹ Although the proposal falls short of fully converting the main soft law instruments, the UNGP and OECD Guidelines, into hard law, it still represents a major leap towards a level playing field. Companies' duty to carry out human rights due diligence and potential legal liabilities for damages that could have been avoided through appropriate due diligence are some key elements. See also leading think-and-do-tank Shift's 2022 analysis of the EU proposal¹⁰.

3) <https://assets.worldbenchmarkingalliance.org/app/uploads/2020/11/WBA-2020-CHRB-Key-Findings-Report.pdf> , p. 3

4) https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/documents/publication/wcms_575479.pdf, p. 5

5) <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CEDAW.aspx>, art. 11.

6) <https://shiftproject.org/resource/mhrdd-europe-map/#Where-things-are-at-in-the-debate>

7) <https://lovdata.no/dokument/NLE/lov/2017-06-16-51>, sec. 25a, 26.

8) <https://lovdata.no/dokument/NLE/lov/2021-06-18-99>, sec. 4-5.

9) https://ec.europa.eu/commission/presscorner/detail/en/ip_22_1145

10) <https://shiftproject.org/resource/eu-csdd-proposal-analysis/>

Selection of companies and sectors

The sectors were selected based on a combination of known human rights risks in the entire supply chain, its importance in the Norwegian market, and the relative importance of Norwegian companies in the sector globally, such as the marine sector. The selected companies are either Norwegian-owned and -based or have a strong presence in the Norwegian market. Most are privately-owned, but the study also includes partially and fully state-owned companies, like DNB, Equinor, and Vinmonopolet. The purpose of the study is to shed a first light on to what extent, and how, leading Norwegian companies are integrating a gender perspective in their human rights due diligence. It does not aim to provide a statistically representative analysis of a sector but rather to analyse and summarise the status for the companies covered, as representatives for their sector and individually. The seven sectors, along with the five companies assessed for each sector, are shown in table 1 below.

Ten of the companies are members of Ethical Trade Norway¹² and 20 are listed on Euronext Oslo.¹³ 12 of the 35 companies covered in this study are included in the 2022 SHE Index, a survey-based tool operated by EY and created to spur diversity and inclusion.¹⁴ The SHE Index differs from the SheDil Index in its main focus on a company's own operations, being a self-reporting tool

and the choice of indicators such as actual gender balance, policies and targets, actions, gender pay gap, and talent and recruitment. As the next section explains, the SheDil Index assesses operations in the supply chain and relations with external stakeholders in addition to a company's own operations and uses a five-level traffic light scoring system. The 2022 SHE Index rankings and scores are represented below.

Table 2. 2022 SHE Index rankings and scores

Source: <https://sheindex.com/no/surveys/7/report>

Company	Rank, out of 84	Score, quantitative	Score, qualitative
Equinor	4	92	Very high
DNB	7	90	
Vinmonopolet	5	91	
Danske Bank	11	88	
Norsk Hydro	15	85	
KLP	20	82	
Storebrand	22	82	
Yara	23	81	
Aker BP	29	78	
Veidekke	40	74	High
Orkla	58	65	
Scatec Solar	62	62	
Odfjell	65	60	Medium

Table 1. Companies assessed for each sector

Construction	Finance	Food/ Agriculture	Extractives/ Energy	Garment/ Textiles	Marine	Maritime
AF Gruppen	Danske Bank	Bama- Gruppen	Aker BP	Helly Hansen Group	Austevoll Seafood	Frontline
Dahl Optimera ¹¹	DNB	Nortura	Equinor	Kid	Cermaq Group	Odfjell
Skanska Norge	Handelsbanken	Orkla	Norsk Hydro	Nor Tekstil	Lerøy Seafood Group	Stolt-Nielsen
Statsbygg	KLP	Unil (Norges-Gruppen)	Scatec Solar	Princess	Mowi	Subsea 7 Norway
Veidekke	Storebrand	Vinmonopolet	Yara International	Varner Group	Salmar	Wallenius Wilhelmsen

11) Dahl Optimera is a subsidiary of Saint-Gobain, a French manufacturing company

12) Bama-Gruppen, Helly Hansen Group, Kid, KLP, Nor Tekstil, Orkla, Princess, Statsbygg, Unil, and Vinmonopolet.
See <https://etiskhandel.no/vare-medlemmer/>

13) AF Gruppen, Aker BP, Austevoll Seafood, DNB, Equinor, Frontline, Kid, Lerøy Seafood Group, Mowi, Norsk Hydro, Odfjell, Orkla, Salmar, Scatec Solar, Stolt-Nielsen, Storebrand, Subsea 7 Norway, Veidekke, Wallenius Wilhelmsen, and Yara International.
See <https://live.euronext.com/en/markets/oslo/equities/list#>

14) See <https://sheindex.com/no> and <https://shecommunity.com/content/uploads/2021/03/Rapport-SHE-Index-2021-Norway-1.pdf>

The SheDil Index

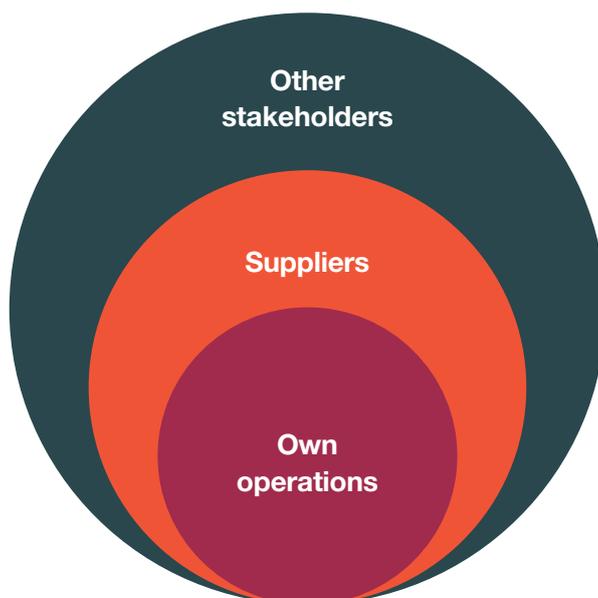
All information in this report draws from open sources, based on the explicit recommendation in UNGP principle 21 for companies to report and inform publicly. The resources used for the assessment include the companies' annual and sustainability reports, CoCs and ethical guidelines, policy documents, and the Responsible Business Conduct reports for members of Ethical Trade Norway. The study is based on publicly available information as of December 2021 through March 2022. The reference list is available upon request.

This assessment is the first application of the SheDil Index, which is inspired by and borrows from the SheDil tool. The SheDil tool is structured around four business relationships - (1) own operations, (2) suppliers or subcontractors, (3) agents, recruiters, or other middlemen, and (4) other stakeholders (e.g., local communities, rights-based organizations, trade unions, and public authorities). The SheDil Index aggregates actors (2) and (3) as "suppliers" and distinguishes between three spheres of impact as shown in figure 1 below.

For each sphere, three to five indicators were developed to assess how the companies are integrating the gender dimension in their efforts to ensure responsible business conduct. In order to capture the nuances along the different indicators, five different scoring grades have been defined in the traffic light scoring system. Due to the different nature of the indicators, some have possible scores along all five levels, while others have fewer levels, such as when there is not enough variation in company policy or practice.

The SheDil Index's five-level traffic light scoring system is marked red, orange, yellow, yellow-green, and green. A general description of the scoring system is that a red light signifies no publicly available information, a yellow light signifies a non-gender-sensitive approach to human rights due diligence, and a green light signifies full integration of the gender dimension in responsible business conduct. In the following tables, the scoring criteria for each sphere of impact are explained.

Figure 1. SheDil Index spheres of impact



Scoring rubric

The statements found in the following tables reflect the approach and recommendations in the SheDil tool and are thus fully aligned with the UNGP and the OECD Guidance when it comes to applying a gender-sensitive approach to human rights due diligence. For more information, see Annex Q2 of the OECD Guidance

regarding “How can an enterprise integrate gender issues into its due diligence?” which highlights the importance of identifying context- and sector-specific risks, collecting sex-disaggregated data, women’s full and meaningful participation, etc.¹⁵

For a company’s own operations

Table 3. Scorecard for own operations

1	Assessment question					
1A	Does the company have a public policy on gender equality (equal pay, diversity, etc.)?	No	Has a code of conduct or ethical guidelines that mention gender, equal opportunities, and/or non-discrimination	Has a sustainability or corporate social responsibility policy that mentions gender, equality opportunities, and/or non-discrimination	Has a human rights or diversity and inclusion policy	Yes, with concrete goals and including geographic scope
1B	Does the company report on gender equality?	No	Norwegian operations only	Reports on some parameters	Reports on most parameters excluding the gender pay gap	Yes, on most parameters (work force composition, wages), including in all global operations
1C	Has top management/the Board of Directors committed to gender equality?	No		Explicitly seeks to achieve gender equality but without a specific target		Yes, including an annual report signed by the board, regular reporting to the board, and a specific target

15) <http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>.

For suppliers, subcontractors, agents, recruiters and other intermediaries

Table 4. Scorecard for own suppliers

2	Assessment question					
2A	Are gender- related risks described in the company's annual report, human rights due diligence process, or other formats?	Company does not have a due diligence process		Company's due diligence process includes human rights and/or environmental, social, and corporate governance but is not gender-specific		Well described, including sector-specific risks
2B	Is gender integrated into the code of conduct or expectations to the code of conduct?	Company does not have a code of conduct for suppliers		Code of conduct for suppliers has expectations on gender, equal opportunities, non-discrimination, human rights, and/or environmental, social, and corporate governance		Additional risks for women are properly described
2C	Does the company collect/report on sex- disaggregated information about the workforce?	No	Composition only			Wage and work force composition at different levels
2D	Has the company taken any gender-related initiatives, or is it part of any joint efforts?	No		General measures to improve gender balance		Specific cases and/or initiatives to promote and/or protect women workers
2E	Does the company collect information on maternal rights, child care, and/or sanitary facilities?	No				Part of regular reporting

For other stakeholders, including local communities

Table 5. Scorecard for other stakeholders

3	Assessment question					
3A	Are gender-related risks for external stakeholders mentioned in code of conduct, annual report, website, etc.?	No		Conducts an annual materiality analysis that highlights the company's impact on human rights and/or local communities		Described in detail and related to the company's business operations
3B	Has the company engaged with external stakeholders on gender-related risks?	No		Engagement with non-governmental organizations and/or local communities that could include gender-related risks		Systematically and regularly engages with women's human rights defenders, non-governmental organization, and/or local communities on specific topics
3C	Has the company modified policies or practices to reduce the (potential) negative impact of their business on women stakeholders?	No				Concrete measures linked to core business activities
3D	Has the company engaged in gender-sensitive remediation processes, either alone, jointly, or through support to others?	No	Has a publicly accessible whistleblowing channel	Has a grievance mechanism for local communities	Remediation process pays special attention to women's rights	Actively in processes with concrete results
3E	Has the company expressed support to women's human rights defenders?	No				Public statements in specific cases

Key Findings

Based on the publicly available information at the time of conducting the assessment, each company's score on each question is reflected in the tables 7-9 below.

Overall

In the overall picture, the study revealed that none of the companies have publicly reported or expressed:

- Data about maternal rights, childcare, and/or sanitary facilities for suppliers
- Any modification of policies or practices to reduce the (potential) negative impact of their business on women stakeholders
- Support for Women Human Rights Defenders (WHRDs).

The latter is important because WHRDs face additional adverse human rights impacts, such as gender-based discrimination and gender-specific threats and violence, and this exclusion and hostility can be carried out by non-state actors, including companies.¹⁶

Figure 2 reveals that half of the indicators have been scored as red, meaning that there is either no public information available or that the company has no relevant policy addressing the specific issue.

Figure 3 shows that the garment/textiles, marine, construction, and food/agriculture sectors have the most red lights, while the extractives/energy and finance sectors have the most green lights.

Figure 2. Distribution of scores, all indicators and all companies

N=455 (35 companies and 13 indicators)

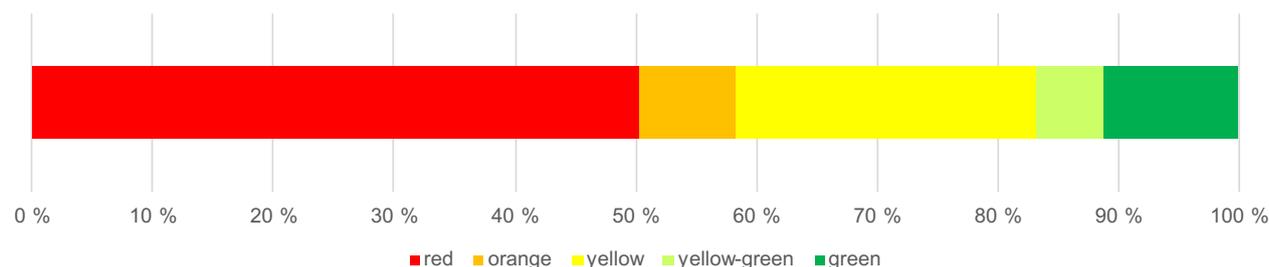


Figure 3. Number of green and red scores by sector (accumulated figures)

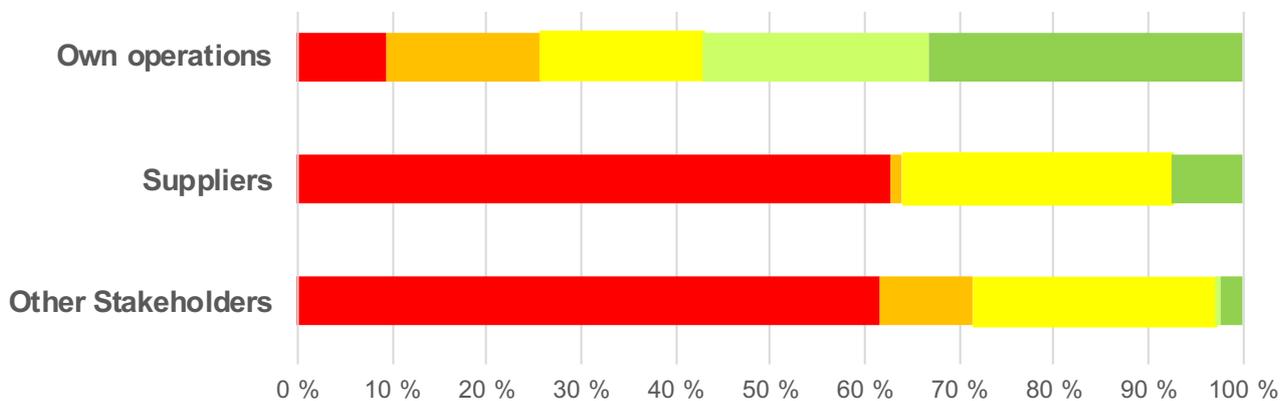
Red: N= 227, Green: N = 52



16) <https://www.ohchr.org/en/issues/women/wrgs/pages/hrdefenders.aspx>.

Figure 4. Distribution of scores by business relationship

N=105 for own operations (3 indicators), and 175 for suppliers and other stakeholders (5 indicators each)



As for individual companies, Princess was the company with the most red lights (11 out of 13 indicators total), while Equinor and Varner were tied for the least red lights (4 each). Conversely, DNB was the company with the most green lights (6), while the following 12 companies had zero green lights: Austevoll Seafood, Bama-Gruppen, Cermaq Group, Frontline, Helly Hansen Group, Lerøy Seafood Group, Nortura, Princess, Salmar, Skanska Norge, Statsbygg, and Stolt-Nielsen.

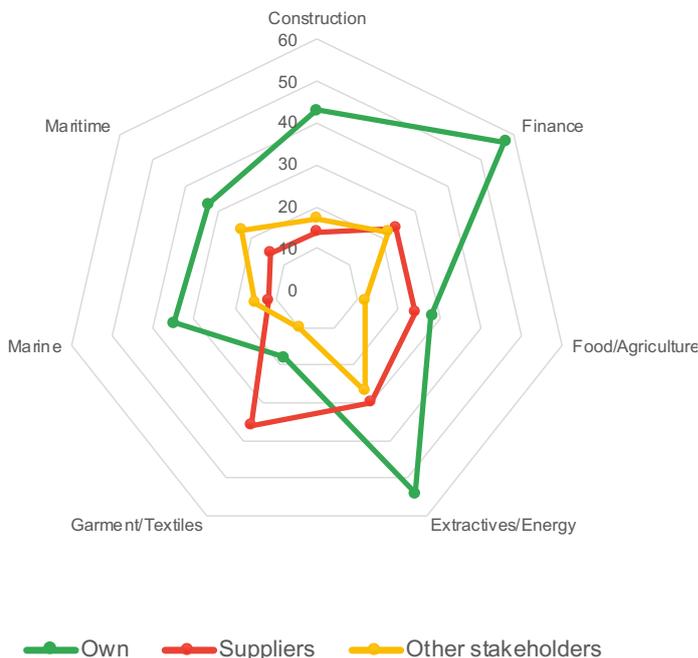
Comparing the results from each sphere of impact indicates that attention to own operations is significantly higher compared to the other two. More than half of the indicators related to own operations have received a green or yellow-green score, while over 60% are scored red for both suppliers and other stakeholders, as figure 4 shows. It is to be expected that more attention is given to own operations because the direct responsibility and possibility to act is obvious. Still, the findings should be a clear call to action for taking the gender dimension seriously into account in supplier relations as well as when it comes to the potential impact on external stakeholders.

The sectors covered vary along several dimensions. Although every sector has links to global supply chains in some way, the importance and the level and nature of involvement with suppliers are different. Figure 5 shows the accumulated scores for each sector, calculated based on each company's score by applying the following formula:

$$(\text{Red} \times 2) + (\text{Yellow} \times 1) + (\text{Green} \times 0) + (\text{Light Green} \times 1) + (\text{Dark Green} \times 2)$$

The figure reveals that, with the exception of the garment and textile sector, the attention given to the gender dimension is higher in own operations compared to suppliers and external stakeholders. Companies in the garment/textile sector comes out on top when it comes to the supplier relations but receive the lowest score for own operations. The extractives/energy and finance sectors are among the top-three in all the three spheres of impact, while the maritime, garment/textiles and food/agriculture sectors are among the bottom-three in two out of three spheres.

Figure 5. Sector scores (accumulated) by sphere of impact, all indicators



Company scores

The following tables place the individual companies within the framework of this assessment. In table 6, companies are categorised according to the combined scores across all three spheres of impact, while tables 7-9 map each company along the sets of indicators

developed for each sphere. The findings reflect the detailed analysis behind the accumulated findings discussed above. These are based on assessments of each company along each of the 13 indicators.

Aggregate

Table 6. Company scores for three spheres of impact combined

Company	Sector	Score	Quartile
Veidekke	<i>Construction</i>	6	Top 25%
DNB	<i>Finance</i>	6	
Handelsbanken	<i>Finance</i>	6	
Danske Bank	<i>Finance</i>	5	
KLP	<i>Finance</i>	5	
Storebrand	<i>Finance</i>	5	
Orkla	<i>Food / agriculture</i>	5	
Aker BP	<i>Extractives / energy</i>	5	
Equinor	<i>Extractives / energy</i>	5	
Norsk Hydro	<i>Extractives / energy</i>	5	
Yara International	<i>Extractives / energy</i>	5	
Scatec Solar	<i>Extractives / energy</i>	4	25-75%
Mowi	<i>Marine</i>	4	
Dahl Optimera	<i>Construction</i>	3	
Subsea 7 Norway	<i>Maritime</i>	3	
AF Gruppen	<i>Construction</i>	2	
Skanska Norge	<i>Construction</i>	2	
Odfjell	<i>Maritime</i>	2	
Vinmonopolet	<i>Food / agriculture</i>	1	25-50%
Lerøy Seafood Group	<i>Marine</i>	1	
Stolt-Nielsen	<i>Maritime</i>	1	
Statsbygg	<i>Construction</i>	0	
Unil	<i>Food / agriculture</i>	0	
Nor Tekstil	<i>Garment / textiles</i>	0	
Austevoll Seafood	<i>Marine</i>	0	
Cermaq Group	<i>Marine</i>	0	
Salmar	<i>Marine</i>	0	
Wallenius Wilhelmsen	<i>Maritime</i>	0	
Varner Group	<i>Garment / textiles</i>	-1	Bottom 25%
Helly Hansen Group	<i>Garment / textiles</i>	-3	
Kid	<i>Garment / textiles</i>	-3	
Frontline	<i>Maritime</i>	-3	
Bama-Gruppen	<i>Food / agriculture</i>	-4	
Nortura	<i>Food / agriculture</i>	-4	
Princess	<i>Garment / textiles</i>	-5	

Own operations

Table 7. Company scores on own operations

Assessment question	Sector					
1A Does the company have a public policy on gender equality (equal pay, diversity, etc.)?	Construction		AF Gruppen, Dahl Optimera, Statsbygg		Skanska Norge	Veidekke
	Finance				Danske Bank, KLP, Storebrand	DNB, Handelsbanken
	Food/ agriculture	Nortura	Bama-Gruppen, Unil, Vinmonopolet		Orkla	
	Extractives/ energy				Aker BP, Equinor, Norsk Hydro, Scatec Solar, Yara International	
	Garment/ textiles	Kid	Helly Hansen Group, Nor Tekstil, Princess, Varner Group			
	Marine		Austevoll Seafood, Cermaq Group	Salmar	Lerøy Seafood Group, Mowi	
	Maritime	Frontline	Odfjell, Wallenius Wilhelmsen	Stolt-Nielsen	Subsea 7 Norway	
1B Does the company report on gender equality?	Construction				AF Gruppen, Skanska Norge, Statsbygg	Dahl Optimera, Veidekke
	Finance					Danske Bank, DNB, Handelsbanken, KLP, Storebrand
	Food/ agriculture		Bama-Gruppen, Unil	Nortura		Orkla, Vinmonopolet
	Extractives/ energy				Scatec Solar	Aker BP, Equinor, Norsk Hydro, Yara International
	Garment/ textiles	Helly Hansen Group, Princess		Varner Group	Kid, Nor Tekstil	
	Marine			Lerøy Seafood Group, Salmar	Austevoll Seafood, Cermaq Group, Mowi	
	Maritime		Wallenius Wilhelmsen		Frontline, Odfjell, Stolt-Nielsen	Subsea 7 Norway
1C Has topmanagement/ Board of Directors committed to gender equality?	Construction			Skanska Norge, Statsbygg		AF Gruppen, Dahl Optimera, Veidekke
	Finance					Danske Bank, DNB, Handelsbanken, KLP, Storebrand
	Food/ agriculture	Bama-Gruppen, Nortura		Vinmonopolet		Orkla, Unil
	Extractives/ energy					Aker BP, Equinor, Norsk Hydro, Scatec Solar, Yara International
	Garment/ textiles	Kid, Princess		Helly Hansen Group, Nor Tekstil, Varner Group		
	Marine			Austevoll Seafood, Cermaq Group, Lerøy Seafood Group, Salmar		Mowi
	Maritime	Frontline		Stolt-Nielsen, Subsea 7 Norway		Odfjell, Wallenius Wilhelmsen

Suppliers

Table 8. Company scores on their supplier relations

Assessment question	Sector					
2A Are gender-related risks described in the company's annual report, human rights due diligence process, or other formats?	Construction	Dahl Optimera, Skanska Norge, Statsbygg		AF Gruppen, Veidekke		
	Finance			Danske Bank, Handelsbanken, KLP		DNB, Storebrand
	Food/agriculture	Nortura		Bama-Gruppen, Orkla, Vinmonopolet		Unil
	Extractives/energy			Aker BP, Equinor, Norsk Hydro, Scatec Solar, Yara International		
	Garment/textiles	Princess		Helly Hansen Group, Varner Group		Kid, Nor Tekstil
	Marine	Austevoll Seafood, Cermaq Group, Salmar		Lerøy Seafood Group, Mowi		
	Maritime	Odfjell		Frontline, Stolt-Nielsen, Subsea 7 Norway, Wallenius Wilhelmsen		
2B Is gender integrated into the code of conduct or expectations to the code of conduct?	Construction			AF Gruppen, Dahl Optimera, Skanska Norge, Statsbygg, Veidekke		
	Finance			Danske Bank, DNB, Handelsbanken, KLP, Storebrand		
	Food/agriculture			Bama-Gruppen, Nortura, Orkla, Unil, Vinmonopolet		
	Extractives/energy			Aker BP, Norsk Hydro, Scatec Solar, Yara International		Equinor
	Garment/textiles			Helly Hansen Group, Nor Tekstil, Princess		Kid, Varner Group
	Marine	Salmar		Austevoll Seafood, Cermaq Group, Lerøy Seafood Group, Mowi		
	Maritime	Frontline, Stolt-Nielsen, Subsea 7 Norway		Odfjell, Wallenius Wilhelmsen		
2C Does the company collect/report on sex-disaggregated data about the workforce?	All sectors (see exception)	All companies (see exceptions)				
	Garment/textiles		Helly Hansen Group, Varner Group			
2D Has the company taken any gender-related initiatives, or is it part of any joint efforts?	Construction	AF Gruppen, Dahl Optimera, Skanska Norge, Statsbygg, Veidekke				
	Finance	Danske Bank, DNB, KLP Handelsbanken, Storebrand				
	Food/agriculture	Bama-Gruppen, Nortura, Orkla, Vinmonopolet				Unil
	Extractives/energy	Aker BP, Norsk Hydro, Scatec Solar				Equinor, Yara International
	Garment/textiles	Helly Hansen Group, Nor Tekstil, Princess				Kid, Varner Group
	Marine	Austevoll Seafood, Cermaq Group, Lerøy Seafood Group, Mowi, Salmar				
	Maritime	Frontline, Stolt-Nielsen, Subsea 7 Norway, Wallenius Wilhelmsen			Odfjell	
2E Does the company collect data on maternal rights, child care, and/or sanitary facilities?	All sectors	All companies				

Other stakeholders

Table 9. Company scores on other stakeholders

Assessment question	Sector					
3A Are gender-related risks for external stakeholders mentioned in the code of conduct, annual report, website, etc.?	Construction	AF Gruppen, Statsbygg, Veidekke		Skanska Norge		Dahl Optimera
	Finance	Handelsbanken, Storebrand		KLP		Danske Bank, DNB
	Food/ agriculture	Bama-Gruppen, Nortura, Vinmonopolet		Orkla, Unil		
	Extractives/ energy	Aker BP, Yara International		Equinor, Norsk Hydro, Scatec Solar		
	Garment/ textiles	Helly Hansen Group, Kid, Nor Tekstil, Princess		Varner Group		
	Marine	Austevoll Seafood, Cermaq Group, Lerøy Seafood Group, Mowi		Salmar		
	Maritime	Frontline		Odfjell, Stolt-Nielsen, Subsea 7 Norway, Wallenius Wilhelmsen		
3B Has the company engaged with external stake-holders on gender-related risks?	Construction	AF Gruppen, Statsbygg		Dahl Optimera, Skanska Norge, Veidekke		
	Finance	Danske Bank, KLP		Handelsbanken, Storebrand		DNB
	Food/ agriculture	Bama-Gruppen, Vinmonopolet		Nortura, Orkla, Unil		
	Extractives/ energy			Aker BP, Equinor, Norsk Hydro, Scatec Solar, Yara International		
	Garment/ textiles	Princess		Helly Hansen Group, Kid, Nor Tekstil, Varner Group		
	Marine			Austevoll Seafood, Cermaq Group, Lerøy Seafood Group, Mowi, Salmar		
	Maritime			Frontline, Odfjell, Stolt-Nielsen, Subsea 7 Norway, Wallenius Wilhelmsen		
3C Has the company modified policies or practices to reduce the (potential) negative impact of their business on women stakeholders?	All sectors	All companies				
3D Has the company engaged in gender-sensitive remediation processes, either alone, jointly, or through support to others?	Construction		AF Gruppen, Dahl Optimera, Skanska Norge, Statsbygg, Veidekke			
	Finance	Handelsbanken	Danske Bank, DNB, KLP, Storebrand			
	Food/ agriculture	Bama-Gruppen, Nortura, Unil	Orkla, Vinmonopolet			
	Extractives/ energy			Aker BP, Equinor, Norsk Hydro, Yara International	Scatec Solar	
	Garment/ textiles					
	Marine	Lerøy Seafood Group, Mowi, Salmar	Cermag Group	Austevoll Seafood		
	Maritime		Frontline, Odfjell, Stolt-Nielsen, Subsea 7 Norway, Wallenius Wilhelmsen			
3E Has the company expressed support to women's human rights defenders?	All sectors	All companies				

Findings by sector



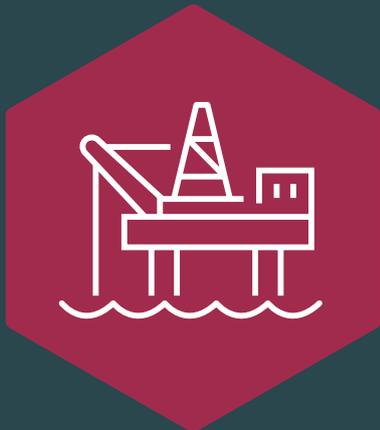
Construction



Finance



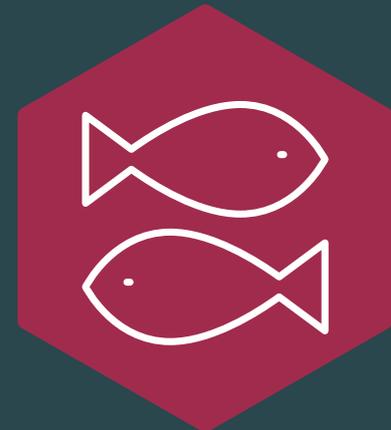
**Food/
agriculture**



**Extractives/
energy**



**Garment/
textiles**



Marine



Maritime

Construction

AF Gruppen, Dahl Optimera, Skanska Norge, Statsbygg, Veidekke

Own operations

As the 2020 annual report for AF Gruppen states, “[The construction and civil engineering industry] is a male-dominated industry with a risk of conscious and unconscious gender discrimination.” For example, the 2020 annual and sustainability report for Skanska Norge states that only four percent of craft workers (e.g., masonry, operating equipment, etc.) are women. In spite of this, most companies have general CoCs and/or ethical guidelines rather than a rights-based policy. One notable exception is Veidekke, which is one of three companies in the whole study that has a gender-specific policy. The sector’s performance on gender equality reporting is better, with each company reporting on most parameters, and with Dahl Optimera and Veidekke also reporting on the gender pay gap. Furthermore, most companies in the sector have a specific target for gender equality, and gender-specific recruitment processes, such as Veidekke’s goal of women accounting for 50 percent of students working summer jobs by 2025. Organizational changes, such as Statsbygg’s policy to include separate changing rooms for men and women on all construction sites, are therefore crucial to improving the gender balance.

Suppliers

Although all companies in the construction sector have a CoC for suppliers, none of these codes include sector- or gender-specific risks. Furthermore, most companies in the sector do not have a human rights due diligence process, which is worrying because it relies heavily on the materials, labour, and equipment supply chains. Veidekke is an outlier, as the company’s 2020 annual and sustainability report highlights the importance of promoting the labour rights of women migrants in the context of SDG 8 and reducing the number of workplace injuries. The corporate responsibility to protect migrants’ rights is pivotal, as shown by the violations occurring during the construction of the stadium for the 2022 football World Cup in Qatar. FIFA failed to perform human rights due diligence before awarding Qatar the hosting rights,¹⁷ reflecting the importance of this process in the construction sector.

Other stakeholders

Most companies in the construction sector do not identify gender-related risks for external stakeholders. Although not a proper risk assessment approach, it is worth mentioning Dahl Optimera and its parent company’s Saint-Gobain Foundation. The foundation seeks to create local employment and decent housing in the communities it operates and to “improve the living conditions of the most disadvantaged by supporting education-related projects, in particular for young girls.” The sector’s performance on engagement with external stakeholders is better, as most companies engage with NGOs and/or local communities, but there is little or no focus on gender-related risks in these engagements. Finally, all of the companies in the sector have a whistleblowing channel that external stakeholders can access to report gender-related concerns. However, the companies should take steps to ensure that other stakeholders have access to remedy for gendered human rights violations.



17) <https://www.hrw.org/news/2021/12/18/qa-migrant-worker-abuses-qatar-and-fifa-world-cup-2022>

Finance

Danske Bank, DNB, Handelsbanken, KLP, Storebrand

Own operations

The finance sector performs best out of the seven sectors in its own operations. At the least, each company has a human rights and/or diversity and inclusion policy. Two companies even have gender-specific policies: DNB has “Expectations on gender equality and diversity” regarding “responsible investments,” and Handelsbanken has a “Framework for gender equality, diversity and inclusion.” Moreover, each company reports on most parameters regarding gender equality, such as the gender distribution on the Board of Directors and in management and/or leadership positions and for parental leave and full- and part-time employees, and have specific targets for gender equality. In fact, each company in this sector has a specific target for improving the gender balance in the Board of Directors or in management/leadership positions rather than only an overall gender balance. Danske Bank’s strategy for improving gender equality is especially noteworthy. The company uses a screening tool called Develop Diverse that analyses language on its communication platforms to detect gender and other biases and to create more inclusive job postings and career-related content.

Suppliers

On one hand, only DNB appears to perform supply chain due diligence. The company’s sustainable strategy states, “DNB’s largest suppliers within IT services, consulting and legal services must work systematically on equality and diversity within their own organisations,” and its 2020 annual report states, “For procurements... we try to include gender equality issues in tender processes, contracts and follow-up meetings... We challenge our suppliers by asking them about the proportion of women in their management teams and about their general efforts in this area...” On the other hand, all companies in the sector perform some sort of risk assessment for their investments. Danske Bank and Handelsbanken’s assessments focus on environmental, social, and governance (ESG) risks, although without explicitly mentioning gender. KLP has a human rights policy for its exclusion decisions, and Storebrand has an “asset management human rights due diligence and assessment approach” as well as an ESG risk assessment that mentions gender

equality specifically. Furthermore, each company has a CoC for suppliers, but only Danske Bank, DNB, and KLP have a specific clause on gender, while Handelsbanken and Storebrand’s CoCs for suppliers mention human rights.

Other stakeholders

The finance sector performs better than other sectors in this sphere. While Danske Bank identifies risks for women entrepreneurs who are “less likely to attract investment and attract smaller investments than their male counterparts” through its Return on Diversity guide, DNB runs the #huninvesterer¹⁸ campaign to address the investment gap between men and women. KLP may also identify gender-related risks, as it includes local engagement in its materiality assessment. Relatedly, KLP, Handelsbanken, and Storebrand engage with civil society actors, namely NGOs, and this could include engagement on gender-related risks. DNB is the only company that certainly engages on these risks, as LIN Gender Equality Inclusion and Networking (LIN Likestilling Inkluderende og Nettverk) was part of its ongoing stakeholder dialogue in 2020. Finally, each company besides Handelsbanken has a whistleblowing channel that external stakeholders can access to report also on gender-related concerns, but none of these instruments are gender-specific.



18) <https://huninvesterer.no/>

Food/agriculture

Bama-Gruppen, Nortura, Orkla, Unil, Vinmonopolet

Own operations

Most companies in the food/agriculture sector have a CoC that mentions gender and/or non-discrimination. Nortura's CoC does not appear to be publicly available, but the company refers to its membership in BRCGS, a brand and consumer protection organisation, as part of their ethical trade commitment. BRCGS' CoC and ethical guidelines are not freely available.¹⁹ Regarding other companies' gender equality policies, Orkla has a human rights policy, and Vinmonopolet's store employees have a collective bargaining agreement, highlighting the value of trade unions in eliminating the gender pay gap. Regarding gender equality reporting, the practice of most companies is insufficient, with Orkla and Vinmonopolet being exceptions. Orkla's reporting is particularly thorough, as it includes information such as bonus and car allowance payments for men versus women. Lastly, Bama-Gruppen and Nortura do not have any target for gender equality, and Vinmonopolet's target is non-specific. On the other hand, Orkla and Unil have a target of 50 percent women managers by 2025 and 2020, respectively, and Orkla requires at least one woman candidate when recruiting new management employees. Such recruitment policies are critical for improving the gender balance in the long-term.

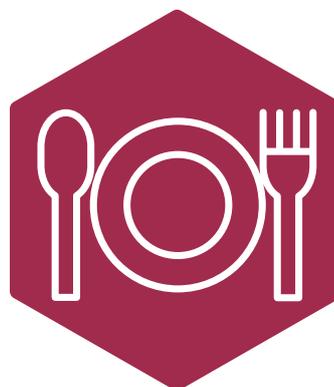
Suppliers

The sector's performance in this sphere is average but should improve given that women workers face discriminatory acts, including ownership and control over land and natural resources, as well as barriers to financial services and formal markets.²⁰ Based on publicly available information, Nortura does not appear to perform any type of risk assessment that might include human rights. Bama-Gruppen has a risk assessment tool and Vinmonopolet has a "pre-assessment and auditing process" that account for the political, economic, social, and environmental factors of each country where the company has trading partners. Orkla has a "Group template for human rights risk assessment." Additionally, Unil highlights that women's economic participation in the Pakistani rice sector is a gender-related risk the company faces due to local

conditions, such as poverty, poor working conditions, and climate change. The company's gender-related initiative/joint effort is related to this risk. Unil is part of Oxfam's Gender Transformative and Responsible Business Investment in South East Asia project. The gender-specific goals of the project are to increase the income of about 1,125 women small-scale rice farmers and strengthen their economic position before governments and companies. Lastly, while every company in the sector has a CoC for suppliers or requires suppliers to sign its own CoC, only Bama-Gruppen and Orkla's mention gender, and only Nortura and Unil's mention human rights.

Other stakeholders

The sector needs improvement in this sphere, which is particularly important given the relationship between gender equality, food systems, and climate change.²¹ Bama-Gruppen, Nortura, and Vinmonopolet do not identify gender-related risks for external stakeholders, and the materiality assessments for Orkla and Unil include human rights but are not gender-specific. Moreover, publicly available information indicates that Bama-Gruppen and Vinmonopolet do not engage with external stakeholders on gender-related risks. Nortura launched a "broad consultation with stakeholders" in 2021, and Orkla and Unil engaged with civil society organizations and/or local communities, which could possibly include engagement on gender-related risks. Finally, only Orkla and Vinmonopolet have a whistleblowing channel that external stakeholders can access to report on gender-related concerns, but neither is gender-specific.



19) <https://www.brcgs.com/>

20) <https://mneguidelines.oecd.org/Integrating-a-gender-perspective-into-supply-chain-due-diligence.pdf>

21) [https://www.undp.org/content/dam/undp/library/gender/Gender and Environment/UNDP Gender, CC and Food Security Policy Brief 3-WEB.pdf](https://www.undp.org/content/dam/undp/library/gender/Gender%20and%20Environment/UNDP%20Gender,%20CC%20and%20Food%20Security%20Policy%20Brief%203-WEB.pdf), p. 1.

Extractives/energy

Aker BP, Equinor, Norsk Hydro, Scatec Solar, Yara International

Own operations

The extractives/energy sector performs second to the finance sector in its own operations. Every company has a human rights and/or diversity and inclusion policy. Scatec Solar's Diversity and Inclusion Policy is particularly strong, as it includes clauses on recruitment and leadership development. Furthermore, Norsk Hydro has a Global Framework Agreement that includes equal remuneration for men and women for work of equal value, and Yara International "mainstreams" diversity and inclusion in its business strategy. Regarding reporting on gender equality, most companies report on most parameters in all global operations. For example, Yara International reports on "Gender mix by region." The only company that does not meet reporting expectations is Scatec Solar because it does not report on the gender pay gap. Lastly, each company has a specific target for gender equality, and Aker BP, Equinor, and Yara International have gender equality targets for the Board of Directors, the New Corporate Executive Committee, and senior management, respectively. Additionally, Equinor has a gender equality target for graduate and apprentice recruitment, which improves employment opportunities for young women, and Yara International has an explicit goal of closing the gender pay gap.

Suppliers

The extractives/energy sector has average supply chain due diligence practices but still needs improvement, as the sector relies on engine, turbine, and power transmission equipment manufacturers and other suppliers. While Equinor, Norsk Hydro, Scatec Solar, and Yara International's processes include human rights, Aker BP's includes an optional section on "gender equality and sexual orientation." Additionally, each company has a CoC for suppliers that mentions gender or human rights. That said, Equinor outperforms its peers, as it instructs suppliers to "pay special attention to those most vulnerable to adverse human rights impacts, including women" and to respect that "women... have the right to a reasonable period of paid leave or leave with adequate social security benefits" in connection to childbirth. This shows that Equinor expects its suppliers to abide by Norwegian

social protection laws. Regarding gender-related initiatives, Yara International's "Women in Agronomy" program is noteworthy. This program facilitates mentoring, networking, and visibility among new and experienced women agronomists to promote gender balance in this area of the supply chain.

Other stakeholders

Given the potentially adverse effect of the extractives/energy sector on the physical environment, this sphere is arguably the most significant. On one hand, Equinor, Norsk Hydro, and Scatec Solar's materiality assessments include human rights and/or local community impact, which could include gender-related risks. On the other hand, neither Aker BP nor Yara International specifically identify risks for external stakeholders that could be gender-related. Furthermore, every company engages with civil society, namely NGOs and trade unions, and/or local communities, and this could include engagement on gender-related risks. Norsk Hydro is of particular note, as its stakeholder engagement is linked to existing operations and new projects and is used to evaluate the company's human rights management. Finally, companies in the extractives/energy sector are the only ones besides Austevoll Seafood of the marine sector to have grievance mechanisms for local communities. Yara International's mechanism highlights the right to remedy, but mainly in an environmental context. None of these mechanisms are gender-specific, but Scatec Solar "pay[s] special attention to the human rights risks of certain groups, such as... women."



Garment/textiles

Helly Hansen Group, Kid, Nor Tekstil, Princess, Varner Group

Own operations

According to the International Labour Organisation, 80 percent of workers in the garment/textiles sector are women,²² where the vast majority of them are in global supply chains. Paying attention to women's human rights is therefore crucial for this sector. The garment/textile sector performs worst of all sectors in this sphere when it comes to their own operations. The companies in this sector only have CoCs that mention gender or non-discrimination rather than rights-based policies. And, although Kid's 2020 annual report mentions policies on gender equality, no public policies are accessible. Helly Hansen Group and Princess are the only two companies in this study that do not appear to report on gender equality, and it is unclear whether these companies have faced any consequences for their failure to abide by sections 25 and 26a of the Norwegian Equality and Anti-Discrimination Act. Relatedly, none of the companies report on most parameters, including the gender pay gap. Lastly, Kid and Princess do not have gender equality targets, and the remaining companies only have non-specific commitments for diversity and inclusion, increasing the proportion of women in management, and anti-discrimination and "female empowerment."

Suppliers

On the other hand, the garment/textile sector performs best of all sectors in this sphere, but with noticeable variations between the companies. Although Princess screens suppliers, it is unclear whether this is part of a systematic human rights due diligence process that includes women's human rights. On the other end of the spectrum, Kid conducts a risk assessment of its supply chain that addresses "challenges related to... women's right to education," and Nor Tekstil seeks to increase the proportion of women in production and manufacturing because "traditionally, women work in the cotton fields under demanding working conditions and poorer wage conditions." Furthermore, each company has a CoC for suppliers or requires suppliers to sign its own CoC. Kid and Varner Group have the most thorough CoCs for suppliers, as they include parental protection

(e.g., breastfeeding) and/or accommodation requirements (e.g., separate toilets). Additionally, Helly Hansen Group and Varner Group are the only two companies in this study that collect and report on sex-disaggregated information about the supply chain workforce, and this only includes information about composition at the factory level. Two companies, Kid and Varner Group, have initiatives to improve gender equality in the supply chain. The former runs Bokhari, which supports decent work opportunities for women artisans in Pakistan, and the latter is involved in the Joint Ethical Trading Initiatives' efforts to empower women workers in the workplace and increase their participation in social dialogue.

Other stakeholders

The garment/textile sector performs worst of all sectors in this sphere. Most companies do not identify gender-related risks for external stakeholders. However, Varner Group's materiality assessment includes human rights and community engagement, which may include gender-related risks. Conversely, each company except Princess engages with stakeholders in NGOs and/or the local community, and this could include engagement on gender-related risks. Finally, none of the companies in this sector appear to have a whistleblowing channel that external stakeholders can access to report on gender-related concerns.



22) https://www.ilo.org/wcmsp5/groups/public/---asia/---ro-bangkok/---sro-bangkok/documents/publication/wcms_760374.pdf, p. 1.

Marine

Austevoll Seafood, Cermaq Group, Lerøy Seafood Group, Mowi, Salmar

Own operations

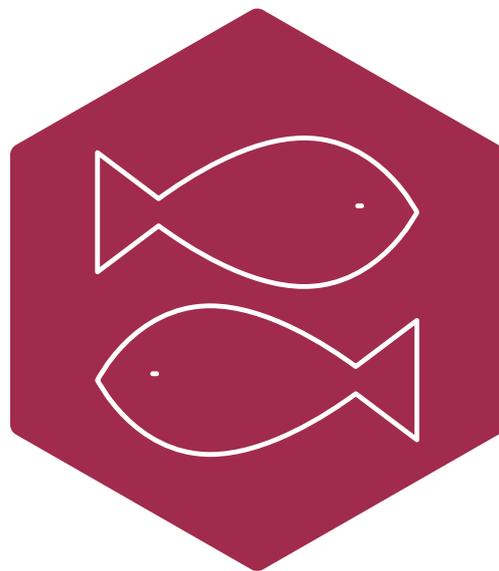
The marine sector's performance in this sphere needs improvement. Only Lerøy Seafood Group and Mowi have human rights and/or diversity and inclusion policies. Next, every company reports on some or most parameters of gender equality, but no company reports on the gender pay gap or parental leave. The reporting, however, is quite detailed regarding the proportion of women in leadership and management positions. Lastly, most companies are committed to increasing the proportion of women workers - for example, Salmar is focusing on areas related to biological production - but do not have specific gender equality targets. Gender equality commitments are crucial in this sector given that women workers often perform low-skilled, low-paid, and low-valued jobs, such as fish processing.²³

Suppliers

The marine sector performed worst of all sectors in this sphere and needs improvement. Such improvement is particularly important given the prevalence of illegal, unreported and unregulated (IUU) fishing, which drives worker exploitation and modern slavery, as well as the reliance on other sectors, such as transportation and packaging, in the supply chain.²⁴ Most companies do not perform human rights due diligence, let alone address gender-related risks. The exceptions are Lerøy Seafood Group and Mowi. The former planned to evaluate all new suppliers "according to environmental and social criteria" beginning in 2021, and the latter evaluates the jurisdiction in which its customers and suppliers operate. Moreover, every company but Salmar has a CoC for suppliers or requires suppliers to sign its own CoC, but only Cermaq Group and Mowi mention human rights and/or gender in these documents. To conclude, no company has taken any gender-related initiatives or is part of any joint efforts.

Other stakeholders

The marine sector needs to better include other stakeholders, especially women in coastal communities who have the skills and experience to address climate change adaptation.²⁴ None of the companies identify gender-related risks for external stakeholders except Salmar, whose materiality assessment includes human rights and thus could include gender-related risks. Conversely, the sector is on track regarding stakeholder engagement, as each company engages with NGOs and/or local communities, and this could include engagement on gender-related risks. Lerøy Seafood Group is of particular note, as the company conducts interviews, dialogue, and meetings with these stakeholders. Finally, only Cermaq Group has a whistleblowing channel that external stakeholders can access to report gender-related concerns, and only Austevoll Seafood has a grievance mechanism for local communities.



23) https://wwfeu.awsassets.panda.org/downloads/wwf_genderequalityandfisheriespolicybrief.pdf, p. 4.

24) <https://oceansolutions.stanford.edu/key-initiatives/addressing-illegal-fishing-and-labor-abuses>

Maritime

Frontline, Odfjell, Stolt-Nielsen, Subsea 7 Norway, Wallenius Wilhelmsen

Own operations

Generally, the maritime sector needs improvement in this sphere, though there is a noticeable amount of variation between companies and inconsistencies between indicators for the same company. Most companies only have a CoC that mentions gender. Frontline does not appear to have a CoC, and Subsea 7 Norway is the only company that has a human rights and/or diversity and inclusion policy. Regarding the sector's performance on gender equality reporting, each company except Wallenius Wilhelmsen reports on most parameters in global operations, and Subsea 7 Norway also reports on the gender pay gap. There is variation between companies on gender equality commitments, and only Odfjell and Wallenius Wilhelmsen have specific targets for 2030. While the former aims for women to hold 30 percent of positions in its shipping shore organization, the latter aims for women to hold 35 percent of senior positions.

Suppliers

The maritime sector performs quite poorly in respect to supplier relations. Each company except Odfjell has some sort of risk assessment process that includes human rights and/or sustainability. For example, Frontline launched a "Know your Business Partner" policy in 2020. Although these processes are not gender-specific, they could identify gender-related risks. In contrast, most companies do not have a CoC for suppliers that mentions gender, with Odfjell and Wallenius Wilhelmsen being the exceptions. Finally, only Odfjell is part of joint efforts to improve gender equality, but these efforts seem quite general and vague. The company collaborates with industry networks to support offshore career and recruiting initiatives for women workers.

Other stakeholders

The sector's strongest performance is in this sphere, which is vital given the environmental risks, such as greenhouse gas emissions and water and land pollution, related to shipping petroleum, chemicals, etc. Each company except Frontline includes human rights in its materiality assessment but does not mention gender specifically, and each company is involved in stakeholder engagement with NGOs and/or local communities, which could include engagement on gender-related risks. Wallenius Wilhelmsen draws particular attention to port communities. Lastly, each company has a whistleblowing channel that external stakeholders can access to report gender-related concerns.



Conclusions

This study shows that some companies and sectors, particularly finance and extractives/energy, have made strides in regularly reporting on and establishing specific targets for gender equality in their own operations. This is unsurprising given that the Equality and Anti-Discrimination Act entered into force in 2018. That said, most companies rely on public policies that are not gender-specific, such as a CoC, human rights policy, and/or diversity and inclusion policy. Regarding suppliers, a few companies in the garment/textiles sector explicitly address gender, but the trend of relying on general processes and policies continues. Most companies (1) perform some form of human rights or ESG due diligence in the supply chain but these processes largely do not seek to identify, prevent and mitigate, track, or communicate gender-related risks and (2) have a CoC for suppliers that mentions gender and/or related principles, such as non-discrimination, but do not address additional risks for women workers. Furthermore, no companies collect and report on (1) sex-disaggregated information about the workforce (with the exception of Helly Hansen Group and Varner Group) or (2) maternal rights, childcare, and/or sanitary facilities, and only six companies have taken gender-related initiatives or are part of joint efforts to promote and/or protect women workers.

Regarding external stakeholders, most companies do not identify gender-related risks (or human rights risks generally). The companies that do conduct a materiality analysis do not identify gender-related risks, and the companies that do conduct stakeholder engagement do not engage with WHRDs and/or women's organizations (with the exception of DNB). Instead, they identify general risks to human rights and/or local communities and engage with NGOs and/or local communities. These processes could include gender-related risks but do not seek to identify them specifically. Finally, most companies have (1) a publicly accessible whistleblowing channel rather than gender-sensitive remediation processes and have not (2) modified policies or practices to reduce the (potential) negative impact of their business on women stakeholders or (3) expressed support for WHRDs.

Based on these findings, it is clear that the Norwegian companies included in this study should take additional steps to fully address the gender dimension of human rights due diligence, particularly in the supply chain and regarding impacts on and engagement with external stakeholders. Doing so would better enable them to (1) meet their responsibility to protect human rights under the UNGP and (2) help meet SDGs 3 and 8 by 2030.

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