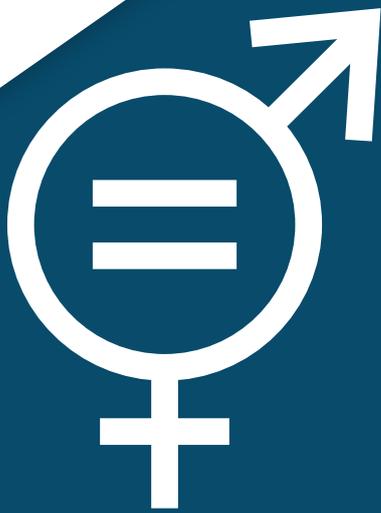




Gender equality metrics

Analysis of stock exchange guidance

2024



Highlights

- Two-thirds of exchange guidance documents are providing guidance on specific gender equality related metrics for corporate disclosure.
- There are gaps in the metrics being recommended; they do not equally cover all key topics of gender equality identified by the UN Women's Empowerment Principles.
- The metrics recommended by exchanges are not standardized, rather they typically have slight variations in wording from one exchange to another.
- More than half of metrics recommended by exchanges make reference to a standard or framework. But these references are inconsistent.
- About 40% of metrics recommended by exchanges are not linked to any standard or framework, highlighting fragmentation in corporate reporting on this topic.

MARKET MONITOR



SDG 5 - Gender Equality

In strategic collaboration with:



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Methodological Notes

The universe of disclosure guidance documents used for this study came from the UN SSE's [ESG Disclosure Guidance Database](#). All of the guidance documents listed in the database were analyzed for any reference to gender equality using a series of searchable terms such as *gender, equality, female, women, male, sex, discrimination, human rights* and *harassment*. Guidance documents that referenced one or more of these terms were further analyzed to determine if guidance on specific gender-equality related metrics was provided. Gender equality is a human right, so the report also identified that human rights policies and training, even if not specifically mentioning gender, are important metrics to accompany other gender-related metrics and were also included in this assessment. The metrics provided in the guidance documents were then compiled and analyzed. Annex 1 provides a list of the guidance documents that were used for the analysis in this report.

Mapping metrics - UN WEPs category overview

The UN SSE and UN Women categorized the metrics found in stock exchange guidance documents to ensure based on guidance from UN Women that ensured alignment with existing guidance on the WEPs, specifically the UN Women ['Reference Guide For Tracking Results On Gender Equality And Women's Empowerment'](#). Metrics that related to policies could fit in more than one category, depending on whether the focus was on the governing and development of policies by leadership (which would belong in WEP1 relating to high-level corporate leadership) or on the topic of the policy itself. It was decided that by splitting policies up by their theme would provide a more detailed assessment, but a section on policies has been included to discuss this in more detail. The following summarizes each category mapped:

Principle 1: Establish high-level corporate leadership for gender equality

This principle focuses on high-level support and direct top-level policies for gender equality and human rights, company-wide goals and targets, accountability and board membership. The following metric types were mapped to WEP1:

- **Boardroom gender balance** - Metrics that relate to board-level leadership gender equality, including percentage, proportion, ratios or numbers of board-level bodies and committees.
- **Risk management** - metrics that indicate whether gender equality is considered in risk management processes

Principle 2: Treat all women and men fairly at work– respect and support human rights and nondiscrimination.

This principle focuses on fostering an inclusive workplace culture, removing gender-based discrimination, equal pay and benefits, gender-sensitive recruitment and retention, supporting all employee's access to childcare support and equal opportunities throughout the organization. The following metric types were mapped to WEP2:

- **Benefits and bargaining mechanisms** - Metrics relating to employee benefits and bargaining power, which can include either gender-specific benefits such as parental leave, as well as the uptake of benefits broken down by gender.
- **Diversity policy and practices** - Metrics requiring the disclosure of whether or not a policy is in place related to enhancing diversity of employees, and practices associated with upholding this policy.
- **Employee turnover** - Metrics that describe the turnover of employees disaggregated by gender.
- **Gender pay-gap** - Metrics that evaluate the gap in pay between genders, either by ratio or percentage.
- **Human rights policy and practices** - Metrics requiring the disclosure of whether or not a policy is in place related to upholding human rights and practices to implement that policy.
- **Management & leadership pipeline** - Metrics that relate to gender equality at C-suite and management levels, as well as other levels of the organization to ensure a pipeline of women that can advance into leadership/management positions. This can include percentage, proportion, ratios or numbers of women at various levels of an organization.

Principle 3: Ensure the health, safety and well-being of all women and men workers.

This principle focuses on internal policies and procedures addressing all forms of violence and sexual harassment, education that prevents violence, equal access to health insurance, respecting human rights and providing safe working conditions. The following metric types were mapped to WEP3:

- **Anti-sexual harassment policy** - Metrics requiring the disclosure of whether or not a policy is in place related to preventing sexual harassment in the workplace.
- **Employee safety and wellbeing** - Metrics on injuries, occupational disease, absenteeism, work-related fatalities, disaggregated by gender.

Principle 4: Promote education, training and professional development for women.

This principle focuses on investments made in workplace policies and programs for women's advancement, encouraging women to enter nontraditional job fields and roles, ensuring equal access to company-supported training, education and networking programs and awareness-raising related to gender equality. The following metric types were mapped to WEP4:

- **Disaggregated beneficiary data** - Metrics that evaluate the update of training and professional development benefits disaggregated by gender. This can be measured by hours, number of employees, or percentage.
- **Training and development topics** - Metrics requiring the disclosure of whether or not specific training topics are offered, that relate to gender equality.

Principle 5: Implement enterprise development, supply chain and marketing practices that empower women.

This principle focuses on business partners, contractors and suppliers also adopting the WEPs, actively expanding diversity of suppliers and investing in women-led businesses, removing harmful gender-based stereotypes in external communications and ensuring products, services and facilities are not used for human trafficking and/or exploitation. The following metric types were mapped to WEP5:

- **Investee monitoring** - Metrics related to gender-equality practices of investee companies, including monitoring board and director gender ratios, adherence to gender-related principles, pay-gap and human rights investment and whether policies include investees.
- **Supply chain practices** - Metrics that require disclose of whether or not, and/or to what extent supply chain practices are evaluated for gender and human-rights related practices, including whether human rights policies apply to the supply chain.

Principle 6: Promote equality through community initiatives and advocacy.

This principle focuses on working with local communities through consultations with local leaders, leading by example for local communities, working with stakeholders to eliminate discrimination, promoting diversity within the community and other philanthropic initiatives for women's empowerment. The following metric types were mapped to WEP6:

- **Community impact assessment** - Metrics that evaluate the gender-equality impact of an organization's initiatives in the broader community, indicated as a number or percentage.

Executive Summary

This report provides an in-depth analysis of gender equality metrics recommended by stock exchange sustainability disclosure guidance documents. It reveals that two-thirds of these documents include guidance on gender-specific metrics, signaling growing global recognition of gender equality as a critical component of sustainability reporting. However, stock exchange guidance documents also exhibit significant gaps and inconsistencies. Metrics predominantly align with the first two UN Women's Empowerment Principles (WEPs)—high-level corporate leadership and fair treatment of all genders at work—while principles addressing health, safety, education, community advocacy, and supply chain practices receive less attention.

The analysis highlights the lack of standardized metrics, with 40% of the identified metrics not referencing any standard or framework, which can lead to inconsistent reporting between companies within a market and between markets internationally. Even where references exist, inconsistencies abound. For instance, definitions of key terms like "senior management" vary across markets, complicating comparative analysis. This inconsistency creates risks of practices like "gender washing," where misleading metrics undermine transparency and accountability.

Taxonomy-based mapping shows that exchanges frequently recommend metrics related to boardroom gender balance, gender pay gaps, and diversity policies. However, critical areas such as employee well-being, anti-harassment policies, and community impact assessments are underrepresented.

To achieve high-quality, consistent reporting and to support Sustainable Development Goal five (SDG5) on gender equality, the report emphasizes the need for global standardization of gender equality metrics. Such improvements would enhance the reliability of corporate disclosures, empower investors, and drive meaningful progress toward gender equity, ultimately strengthening the corporate sector's contribution to sustainable development. This report serves as a foundation for stakeholders to collaborate on developing cohesive guidelines, aiming to enhance corporate accountability and transparency in gender equality reporting. By fostering international cooperation, we can address current shortcomings and drive meaningful change across global markets. To address the identified lack of cohesion in gender-related metrics, this report will be followed by a more comprehensive analysis and guidelines for policymakers and standard setters (forthcoming).

Introduction

Gender equality is a fundamental human right that also reduces risks, creates opportunities and enhances corporate productivity by fostering diverse perspectives, leading to enhanced problem-solving, innovation and resilience. As such, investors are increasingly interested in the gender-related metrics appearing in the disclosures of listed companies. However, in the absence of clear guidelines, issues related to gender equality either don't appear in public disclosures, or can be conflated with broader labor practices, impeding an accurate assessment of gender equality at the corporate level. As such, standardized gender-related metrics emerge as a crucial tool enabling companies to benchmark their progress against industry standards, and when appearing in public disclosures can provide investors with important information pertaining to a company's resilience and sustainability.

Clear guidelines on disclosure can ensure corporate accountability and transparency while also empowering stakeholders to make informed decisions that support gender equality. Recognizing the value of gender-related metrics in influencing business norms and supporting the achievement of UN Sustainable Development Goal 5 on gender equality and women's empowerment, this report evaluated how stock exchanges around the world are guiding their issuers on disclosing

gender-related information. In doing so, this report presents a taxonomy of metrics currently recommended by exchanges together with an analysis of the metrics currently being recommended.

This document provides an inventory of gender equality metrics found in the environmental, social and governance (ESG) disclosure guidance documents of stock exchanges and maps these metrics by topic to the United Nations Women's Empowerment Principles (WEPs).¹ The universe of disclosure guidance documents used for this study came from the [UN SSE's ESG Disclosure Guidance Database](#) (see more on the methodology at the start of this report). All of the guidance documents were analyzed for any reference to gender equality and then further analyzed to determine if guidance on gender-related reporting metrics was provided. The metrics provided in the guidance documents were then compiled and mapped to the first 6 Women's Empowerment Principles (Figure 1). Metrics were not mapped to the seventh Women's Empowerment Principle, as WEP7 on measurement and reporting is a cross-cutting principle related to all disclosure metrics.

Figure 1: Women's Empowerment Principles



This study analyzed the metrics that exchanges are recommending to their markets on this topic and found that the metrics were both inconsistent, as well as unevenly distributed among the six WEPs they were mapped to. The report further examined these metrics in the context of disclosure standards, frameworks and taxonomies, noting two key issues: there are a number of metrics that do not reference any standard or framework, and those that do, reference standards and frameworks in inconsistent ways. Following the analysis, this study contains three substantive annexes which provide a detailed inventory of stock exchange ESG disclosure guidance use of gender equality metrics: Annex 1 - *Exchange disclosure guidance mapped to WEPs and gender equality metric categories*; Annex 2 - *Inventory of standards and frameworks referenced by exchange ESG disclosure guidance documents when recommending gender-related metrics*; and Annex 3 - *Inventory of gender-related metrics in exchange ESG disclosure guidance by metric category, mapped to the WEPs*. This inventory can be useful for stock exchanges as a self-diagnostic tool and for standard setters and other stakeholders as a basis for further work in this area. This report identified a need for further cohesion of gender-related metrics and will be followed up with a more extensive analysis and guidelines for policymakers and standard setters.

Market metrics on gender equality

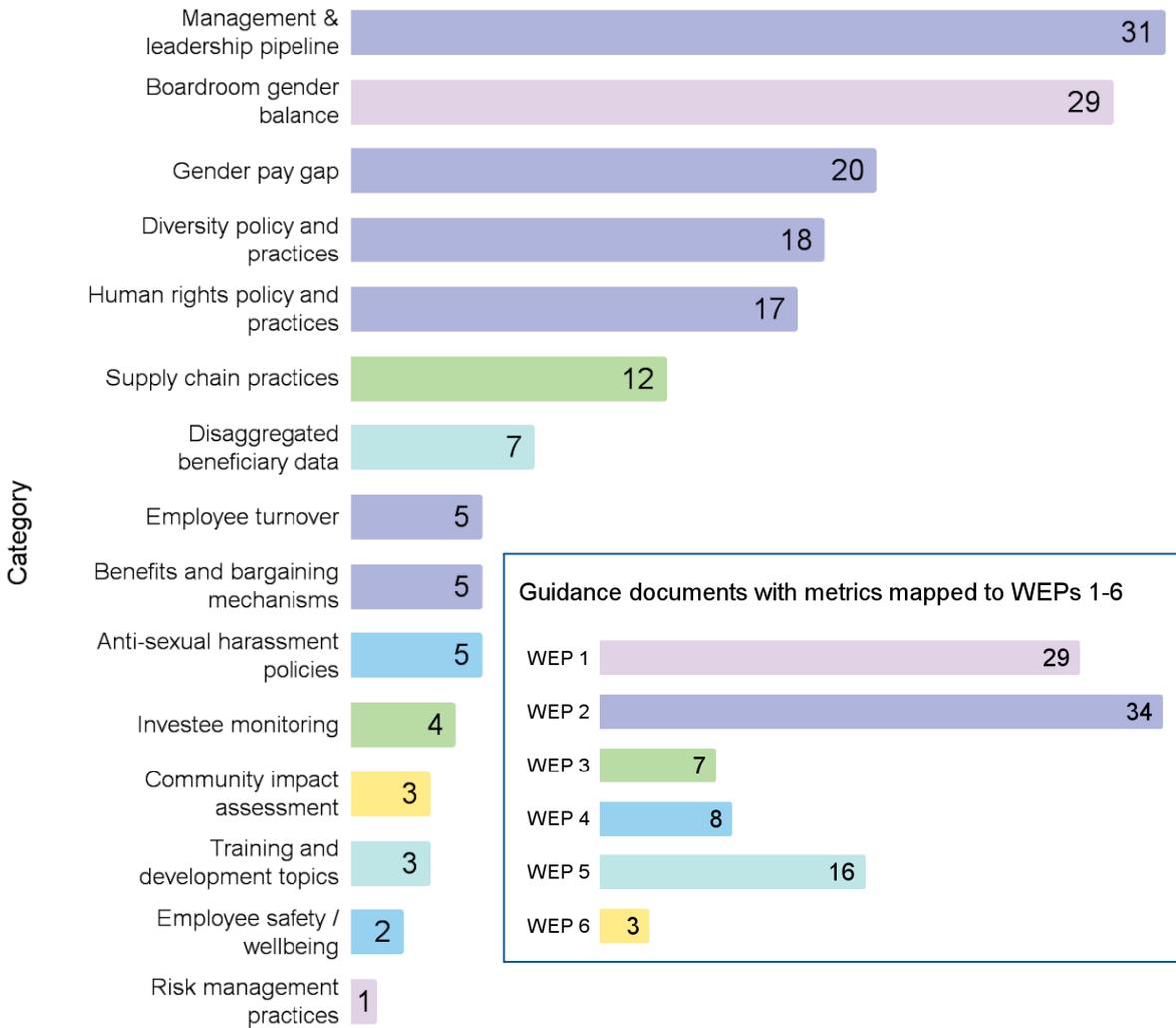
This report evaluated the current universe of stock exchange publications that provide guidance on disclosing ESG information (58 unique documents in total).² This analysis identified if and how gender

¹ The WEPs are a set of Principles offering guidance to business on how to advance gender equality and women's empowerment in the workplace, marketplace and community. Established by UN Women and UN Global Compact, the WEPs are informed by international labour and human rights standards and grounded in the recognition that businesses have a stake in, and a responsibility for, gender equality and women's empowerment. The WEPs are a primary vehicle for corporate delivery on the gender equality dimensions of the 2030 agenda and the UN Sustainable Development Goals. These include equal pay for work of equal value, gender-responsive supply chain practices and zero tolerance against sexual harassment in the workplace.

² Note that a number of exchanges share the same guidance document, thus the number of exchanges with guidance is greater than the number of unique stock exchange guidance documents.

equality is addressed in each guidance, and found that more than two-thirds (39 guidance documents) refer to metrics related to gender-equality disclosure. This report organizes these metrics into fifteen categories mapped to six of the WEPs (Figure 2).

Figure 2. Gender equality disclosure metrics in exchange disclosure guidance, mapped to UN WEPs
 Number of exchange ESG disclosure guidance documents, making at least one reference to a gender equality disclosure metric, by category and mapped to 6 WEPs



Source: UN SSE

Key: Women's Empowerment Principles 1-6



All but five of the 39 exchange guidance documents (87%) that include metrics on gender equality disclosure indicated at least one metric related to WEP2 (fair treatment of men and women), making it the most common WEP that metrics were mapped to. There was also the greatest number of different categories of metrics, with six different categories of metrics mapped WEP2. To measure and disclose fair treatment of men and women, stock exchange guidance documents recommended disclosing quantitative metrics related to their employees such as the gender breakdown of the *management &*

leadership pipeline (31), *the gender pay gap* (20) and *employee turnover* (5) as well as qualitative explanations of a *diversity policy and practices* (18) or *human rights policy and practices* (17) in place, and the *benefits and bargaining mechanisms* available to employees (5).

WEP1, which focuses on high-level corporate leadership, was the second most common WEP that metrics were mapped to, while having only two categories of metrics mapped to it. WEP1 looks at governance and leadership, and was mapped to metrics that evaluated *boardroom gender balance* (29) as well as *risk management practices* (1) in place for gender-related matters. Most guidance documents (74%) provided metrics related to this topic, with all but one metric related to the boardroom gender balance.

The third most common topic of metrics related to WEP5, on enterprise development, supply chains and marketing practices. Approximately 40% of the 39 exchange guidance documents that cover metrics on gender equality include metrics that were mapped to WEP5. The majority of metrics related to WEP5 looked to measure gender equality in the supply chain of reporting entities, through metrics related to practices for suppliers and monitoring of gender equality through *supply chain practices* (12). Few exchange guidance documents also referenced gender equality practices through *investee monitoring* (4).

The least common WEP categories that metrics were mapped to were those pertaining to education and training for career development (WEP4), employee health, safety and wellbeing (WEP3), and community initiatives and advocacy (WEP6). Metrics related to WEP4 were referenced in 10 guidance documents (25%), with metrics pertaining to the collection of *disaggregated beneficiary data* for training and education programs (7) as well as *training and development topics* offered to employees (3). Seven guidance documents (18%) reference metrics related to WEP3, with metrics focused on *anti-sexual harassment policies* put in place for employee protection (5) and *employee safety and/or wellbeing* practices being implemented (2). WEP 6 had the fewest metrics mapped to it, with only three guidance documents (8%) with metrics related to this category, all of which were related to the practice of implementing a *community impact assessment* (3).

Despite having identified 15 categories of metrics that were then mapped to six Women's Empowerment Principles, this analysis identified a wide breadth of different metrics being recommended around the world. As is illustrated in Annex 1, the patchwork of metrics in exchange guidance is providing markets globally with inconsistent and potentially confusing guidance from one market to the next. Furthermore, the majority of metrics were focused on the first two Women's Empowerment Principles, suggesting that more guidance is required on ensuring that companies are also achieving the other WEPs. A global standardization of metrics would help exchanges to provide high-quality, consistent and comparable metrics on this topic, with a clear taxonomy of metrics and related definitions. A concern is the potential for inconsistent or misleading gender equality reporting based on metrics that are poorly defined or undefined. This practice, sometimes referred to as "gender washing," can involve labeling employees without leadership responsibilities as "senior managers" or even "vice presidents", undermining the credibility of gender diversity metrics. High-quality international standards can help to avoid such situations by providing consistent, comparable metrics.

This analysis also found 40 metrics related to the disclosure of *policies* related to gender-equality or practices aimed at implementing said policies. This equates to nearly a quarter of all the metrics identified, and would make policy development and implementation the largest category of metrics if all policies were grouped together.. While this report distinguishes between the thematic objective of policies being addressed in the metrics (specifically between anti-sexual harassment, diversity and human rights policies), policies are generally developed at the leadership level of an organization, and therefore the three types of policy-related metrics found in this analysis also have some relation to WEP1, high-level corporate leadership. While categorizing policies by thematic objectives, as done in this report, enhances the analytical value of the resulting taxonomy, it is also crucial to acknowledge

the important role of policy development and implementation in embedding gender equality within an organization's corporate culture. These activities can further prevent 'pink-washing' and help to create a foundation for future progress.

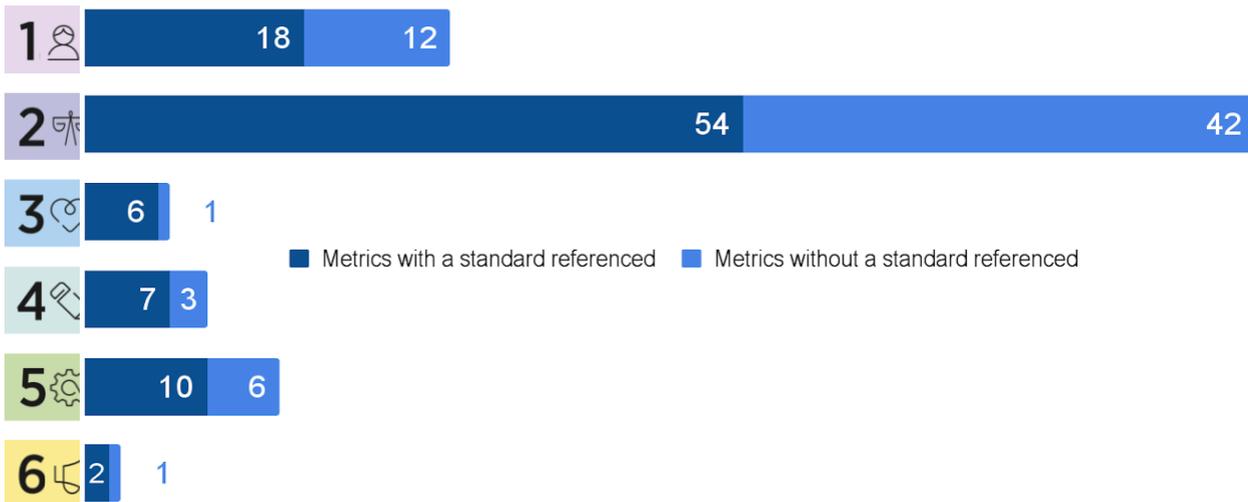
Market use of taxonomies, frameworks and standards

Referencing metrics from internationally accepted sustainability reporting standards or frameworks, with clear taxonomies, can promote high-quality disclosures that are globally consistent, facilitating trust and ease of use of the data by investors and other stakeholders. This report found that of 162 gender equality related metrics identified within exchange guidance documents (Annex 3), 66 (40%) were provided without any reference to a standard or framework. As is illustrated in Figure 3, when metrics are mapped to the first six WEPs, between 14% and 44% of the metrics corresponding to each WEP have no standards or frameworks referenced alongside the metric. There were two metric categories that both pertained to WEP5 where all the metrics were without reference to any standards or frameworks (*investee monitoring* and *risk management practices*) and one metric category that pertained to WEP3 (*employee safety / wellness*) that had only one metric with a standard referenced (referencing GRI 401-2). This may indicate the need for standard setters to define metrics on these topics and to enhance the searchability of their standards for gender-related specific metrics.

While the GRI Standards are referenced most often (86 metrics referenced GRI), there was an inconsistency in the use of specific GRI references, with the same metric having different GRI references in different exchange guidance documents. Much fewer metrics were found to refer to the industry-based SASB Standards (now part of the IFRS Foundation's sustainability-related financial disclosure standards), as well as to local or regional reporting requirements, such as the European Corporate Sustainability Reporting Directive (CSRD) and its corresponding standards. Annex 3 provides a list of all the standards and frameworks referenced for each metric category.

Figure 3. Gender equality metrics that reference a standard or framework

(Number of metrics related to gender equality identified in 38 stock exchange guidance, mapped to WEPs 1-6)



Source: UN SSE

This analysis of standards and frameworks recommended with gender-related metrics facilitates two high-level observations: First, while some exchange ESG disclosure documents referred to specific standards and frameworks in relation to the metrics they proposed, these references are inconsistent between the various guidance documents. For example, the 17 guidance documents that included a metric on *boardroom gender balance* (WEP1) have referred to over 20 different disclosure standards,

frameworks, and other guidance (Annex 2). **Inconsistency in references** may guide companies to report the same information differently, thus hindering the comparison of the reported data by investors.

Secondly, exchange guidance exacerbated an **inconsistency in terminology** for leadership levels when measuring the management and leadership pipeline (WEP2). The definition of 'senior management' or 'mid-level management' is not consistent across markets (or across standards), and only one stock exchange guidance document provided clear definitions for the term 'senior management'.³ This also created difficulty in differentiating between metrics that aimed to provide information on the leadership, and those focused on the 'leadership pipeline', i.e. the future leaders of the company that can climb the corporate ladder.

Conclusions

As the world seeks to achieve SDG5 on gender equality and SDG12, target 12.6 on sustainability reporting, high-quality standardized reporting on gender equality in companies is a shared objective. This Market Monitor provides an analysis of what stock exchange ESG disclosure guidance documents are recommending in the way of gender equality themed corporate disclosure metrics. The good news is that two-thirds of exchange guidance documents are providing guidance on specific gender equality related metrics for corporate disclosure. This is an indicator of the mainstream nature of this topic in many markets around the world. However, there are gaps in the types of metrics being recommended; they do not equally cover all key topics of gender equality identified by the UN Women's Empowerment Principles. In particular, the majority of metrics were mapped to WEP1 (high-level corporate leadership) and WEP2 (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. None of the exchange guidance documents evaluated has provided guidelines on metrics for all WEPs evaluated, which also identifies room for improvement in exchange guidance on this topic to more thoroughly and accurately address this topic in corporate disclosures.

Moreover, the metrics recommended by exchanges are not standardized, rather they typically have slight variations in wording from one exchange to another. While more than half of the metrics recommended by exchanges make reference to an international, regional or national standard or framework, these references are inconsistent. About 40% of metrics recommended by exchanges are not referencing any standard or framework, highlighting possible fragmentation in corporate reporting on this topic. This Market Monitor and the observations it facilitates, seeks to 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 market monitor provides an overview of the current situation based on the stock exchange guidance documents published at the time of analysis. It is clear that markets are recognizing the need to take into consideration gender equality when disclosing sustainability-related information in corporate reports. However, the analysis also makes clear the need for enhancing the breadth and depth of metrics. By adopting enhanced guidance on the topics that should be covered by gender-related disclosures and promoting the standardization of metrics being used, stock exchanges can help companies to provide more comparable, transparent and decision-useful disclosure that supports the achievement of SDG5. To support stock exchanges in this endeavour, the UN SSE and its partners will further elaborate on this topic and provide guidance for exchanges in a forthcoming report.

³ Athens Stock Exchange provides the following definition: "Employee seniority is defined by two employee categories, namely: — Employees in the top 10% of employees by total compensation — Employees in the bottom 90% of employees by total compensation" (pg. 29).

Annex 1: Exchange disclosure guidance mapped to WEPs and gender equality metric categories

Solid squares indicate an exchange ESG disclosure guidance document making at least one reference to a gender equality disclosure metric, by category and mapped to 6 Women's Empowerment Principles.

Market(s)	Exchange	Year of Guidance	Disclosure Guidance	Women's Empowerment Principles:																
				1	2		3	4	5	6										
Gender equality metric categories:				Exchange is WEP's Signatory	Boardroom gender balance	Risk management practices	Benefits & bargaining	Diversity policy and practices	Employee turnover	Gender pay gap	Human rights policy & practices	Management & leadership	Anti-sexual harassment policies	Employee safety / wellbeing	Disaggregated beneficiary data	Training & development topics	Supply chain practices	Investee monitoring	Community impact assessment	
India	National Stock Exchange of India	2022	Integrated Guide to Business Responsibility & Sustainability Report																	
Kazakhstan	Kazakhstan Stock Exchange	2018	Methodology of preparing an Environmental, Social and Governance Report																	
Türkiye	Borsa İstanbul	2020	Sustainability Directory for Companies	●																
South Africa	Johannesburg Stock Exchange	2022	Sustainability Disclosure Guidance																	
Tunisia	Bourse des Valeurs Mobilières de Tunis	2021	ESG Disclosure Guidelines	●																
United Arab Emirates	Dubai Financial Market	2019	ESG Reporting Guide	●																
USA, Nordic and Baltic	Nasdaq	2019	ESG Reporting Guide 2.0: A Support Resource for Companies	●																
Australia	Australian Securities Exchange	2015	ESG Reporting Guide for Australian Companies																	
Kuwait	Boursa Kuwait	2021	Sustainability Disclosure Guide	●																
Oman	Muscat Stock Exchange	2023	ESG Disclosure Guidelines																	
Bahrain	Bahrain Bourse	2020	ESG Reporting Guide	●																
Greece	Athens Exchange Group	2022	ESG Reporting Guide																	

Market(s)	Exchange	Year of Guidance	Disclosure Guidance	Women's Empowerment Principles:															
				1	2			3	4	5	6								
Gender equality metric categories:				Exchange is WEPs Signatory	Boardroom gender balance	Risk management practices	Benefits & bargaining	Diversity policy and practices	Employee turnover	Gender pay gap	Human rights policy & practices	Management & leadership	Anti-sexual harassment policies	Employee safety / wellbeing	Disaggregated beneficiary data	Training & development topics	Supply chain practices	Investee monitoring	Community impact assessment
Kyrgyzstan	Kyrgyz Stock Exchange	2023	ESG Guide																
Mexico	Bolsa Mexicana de Valores	2017	Sustainability Guide: Towards Sustainable Development of Companies in Mexico	●															
Nigeria	Nigerian Exchange	2018	Sustainability Disclosure Guidelines	●															
Thailand	Stock Exchange of Thailand	2012	Guidelines for the preparation of sustainability reports	●															
Brazil	B3	2016	Novo Valor Corporate Sustainability: How to begin, who to involve, and what to prioritize	●															
India	Bombay Stock Exchange	2018	Guidance Document on ESG Disclosures																
Jordan	Amman Stock Exchange	2018	Guidance on Sustainability Reporting	●															
Philippines	Philippine Stock Exchange	2019	Sustainability Reporting Guidelines for Publicly Listed Companies	●															
Poland	Warsaw Stock Exchange	2021	ESG Reporting Guidelines	●															
Qatar	Qatar Stock Exchange	2016	Guidance on ESG Reporting																
Viet Nam	Vietnam Exchange*	2016	Environmental and Social Disclosure Guide																
Costa Rica	Bolsa Nacional de Valores	2018	Guía voluntaria para la creación de reportes de sostenibilidad	●															
Malaysia	Bursa Malaysia	2022*	Sustainability Reporting Guide	●															
Pakistan	Pakistan Stock Exchange	2024	Primer on ESG Reporting Guidance for Companies	●															
Peru	Group BVL	2017	Guía para facilitar el llenado del reporte de sostenibilidad corporativa																
United Arab Emirates	Abu Dhabi Securities Exchange	2019	Abu Dhabi Securities Exchange ESG Disclosure Guidance for Listed Companies																

Market(s)	Exchange	Year of Guidance	Disclosure Guidance	Women's Empowerment Principles:															
				1	2			3	4	5	6								
Gender equality metric categories:				Exchange is WEPs Signatory	Boardroom gender balance	Risk management practices	Benefits & bargaining	Diversity policy and practices	Employee turnover	Gender pay gap	Human rights policy & practices	Management & leadership	Anti-sexual harassment policies	Employee safety / wellbeing	Disaggregated beneficiary data	Training & development topics	Supply chain practices	Investee monitoring	Community impact assessment
Egypt	Egyptian Exchange	2016	Model Guidance for Reporting on ESG Performance and SDGs																
European Union	Euronext**	2022	ESG Reporting Guide - Target 1.5°C	●															
Morocco	Bourse de Casablanca	2017	Guide sur la Responsabilité Sociétale des Entreprises et le reporting ESG																
North Macedonia	Macedonian Stock Exchange	2021	ESG reporting guidelines																
Romania	Bucharest Stock Exchange	2022	ESG Disclosure Guidelines																
United Kingdom	London Stock Exchange	2020	Revealing the full picture: Your guide to ESG Reporting																
Austria	Wiener Börse	2023	Sustainability reporting – guidance for issuers																
Botswana	Botswana Stock Exchange	2018	Guidance for Listed Companies on Reporting ESG Information to Investors																
Russian Federation	Moscow Exchange	2022	ESG Best Practice Guide																
Spain	Bolsas y Mercados Españoles	2023	Voluntary Market Guidance for Listed Companies for Corporate Reporting on ESG Information																
Switzerland	SIX Swiss Exchange	2022	Investor Relations Handbook																

Source: UN SSE * Includes Hanoi and Ho Chi Minh Stock Exchanges ** Includes Euronext Amsterdam, Brussels, Dublin, Lisbon, and Paris, and Borsa Italiana and Oslo Børs.

Key: Women's Empowerment Principles (WEPs) 1-6

1
PRINCIPLE

High-level corporate leadership

2
PRINCIPLE

Treat all women and men fairly at work without discrimination

3
PRINCIPLE

Employee health, well-being and safety

4
PRINCIPLE

Education and training for career advancement

5
PRINCIPLE

Enterprise development, supply chain and marketing practices

6
PRINCIPLE

Community initiatives and advocacy

Annex 2: Inventory of standards and frameworks referenced by exchange ESG disclosure guidance documents when recommending gender-related metrics

WEP	Category	Standards referenced	Frameworks referenced
<p>1 PRINCIPLE High-level corporate leadership</p>	Boardroom gender balance	ESRS G1-1 GRI 2-15, 102-8, 405, 405-1 SASB : General Issue / Employee Engagement, Diversity & Inclusion, Industry Standards	SDG 5, 8, 10 UNGC Principle 6 WFE Sustainability Principles ICGN OECD Corporate Knights-Global 100
	Risk management practices		
<p>2 PRINCIPLE Treat all women and men fairly at work without discrimination</p>	Benefits and bargaining mechanisms	GRI 102-41, 401, 401-2-a-i-vii, 401-3, 402, 402-1, 406, 407, 407-1, 2-30-a SASB : General Issue / Employee Engagement, Diversity & Inclusion / labor practices	SDG 3.2, 5.4, 8.5, 8.6, 8.8
	Diversity policy and practices	ESRS-S1-18, 25 GRI 103, 103-2, 406, 406-1 SASB 310, General Issue / Employee Engagement, Diversity & Inclusion / labor practices, Industry Standards	UNGC Principle 6 WFE Sustainability Principles
	Employee turnover	GRI 401-1 SASB 310	UNGC Principle 6
	Gender pay gap	GRI 202-1, 202-1-(a,b), 405, 405-2, 405-2-a, G4-10, G4-EC5 SASB 310, General Issue / Employee Engagement, Diversity & Inclusion / labor practices, Industry Standards SFDR	SDG 1.2, 5.1, 8.5, 10.3 UNGC Principle 6
	Human rights policy and practices	ESRS-S1-18, 25 GRI 2-23, 103, 103-2, 406, 412, 414 SASB 310, General Issue / Employee Engagement, Diversity & Inclusion / labor practices, Industry Standards	SDG 4, 10, 16 UNGC Principles 1, 2 WFE Sustainability Principles

WEP	Category	Standards referenced	Frameworks referenced
		NFRD	FTSE SHR, Human Rights & Community Theme
	Management & leadership pipeline	ESRS-S1-7 GRI General Disclosures 2016, 2-7-(a, b-i,ii), 2-8-a, 102, 102-8, 102-41, 401, 402, 404, 405, 405-1, 405-1-b-iii, 405-1-a-i, 405-1-b-i , 405-2, 406, 407 SASB : General Issue / Employee Engagement, Diversity & Inclusion / labor practices, Industry Standards NFRD	GSC-15 SDG 5, 5.1, 5.5, 8, 8.5, 10.3 UNGC Principle 6 Corporate Knights-Global 100
	Anti-sexual harassment policies	GRI 2-25 (b-e), 3-3-d-i-ii, 103, 103-2, 406, 406-1-a SASB General Issue / Employee Engagement, Diversity & Inclusion, Industry Standards	SDG 5.1, 5.2, 8.7, 8.8, 16.2, 16.6 UNGC Principle 6
	Employee safety / wellbeing	GRI 403-2	
	Disaggregated beneficiary data	GRI 102-8, 102-41, 400, 401, 402, 404, 404-1, 404-3a, 405, 406, 407, G4-LA9 SASB General Issue / Employee Engagement, Diversity & Inclusion, Industry Standards	SDG 4, 4.3, 5.1, 8.5, 10.3
	Training and development topics	GRI 403-5-a, 404-1, 404-1-a-i, 404-2-a	SDG 4, 4.3, 5.1, 8.2, 8.5, 10.3
	Investee monitoring		
	Supply chain practices	ESRS S3-2, S3-3 GRI 2-24, 103, 103-2, 205-1, 308-1, 408-1, 409-1, 412, 412-1, 414, 414-1 SASB 210, General Issue / Employee Engagement, Diversity & Inclusion, Industry Standards NFRD	GSC-17 SDG 4, 10, 16 UNGC Principles 1, 2 UN Guiding Principles on Business and Human Rights

WEP	Category	Standards referenced	Frameworks referenced
	Community impact assessment	GRI G4-SO1, 413-1	

Acronyms

ESRS	European Sustainability Reporting Standards
GRI	Global Reporting Initiative
GSC	Greek Sustainability Code
ICGN	International Corporate Governance Network
NFRD	EU Non-Financial Reporting Directive

OECD	Organisation for Economic Co-operation and Development
SASB	Sustainability Accounting Standards Board (part of the IFRS Foundation)
SFDR	EU Sustainable Finance Disclosure Regulation
UNGC	United Nations Global Compact
WFE	World Federation of Exchanges

Annex 3: Inventory of gender-related metrics in exchange ESG disclosure guidance by metric category, mapped to the WEPs

Exchange	Metric
WEP 1 (High-Level Corporate Leadership) - Boardroom gender balance	
Abu Dhabi Securities Exchange	Percentage: Total board seats occupied by men and women ; Percentage: Committee chairs occupied by men and women
Amman Stock Exchange	Percentage of Board Seats filled by Independents & Women
Athens Exchange Group	The proportion of women board members, in percentage (%)
Australian Securities Exchange	Percent of women at Board level
B3	Percentage of women board members; Qualitative description of diversity at board level
Bahrain Bourse	Percentage: Total board seats occupied by men and women; Percentage: Committee chairs occupied by men and women
Bolsa Mexicana de Valores	Percentage of board seats filled by Independents & Women; Number of women on the Board of Directors
Bolsa Nacional de Valores	Percentage of female board members
Bolsas y Mercados Españoles	diversity in corporate governing bodies (with regard to age, gender, education and professional background)
Bombay Stock Exchange	Percentage of Board seats taken by women
Borsa İstanbul	What are the number and ratios of board members according to various breakdowns?
Boursa Kuwait	Percentage: Total board seats occupied by men and women; Percentage: Committee chairs occupied by men and women
Bourse des Valeurs Mobilières de Tunis	The percentage of women in the governance [...] of the organization.; The percentage of women on board committees.
Bucharest Stock Exchange	percentage of female board members in the management board and supervisory board
Bursa Malaysia	Percentage of directors on board by gender and age group
Dubai Financial Market	Percentage: Total board seats occupied by men and women; Percentage: Committee chairs occupied by men and women
Johannesburg Stock Exchange	Composition of the board and its committees by race, gender, age group (under 30, 30–50, over 50) and, where relevant, any under-represented social groups
Kazakhstan Stock Exchange	% Women (non-promoter/Sponsor) on Board

Exchange	Metric
Kyrgyz Stock Exchange	the number of women on the board of directors.
London Stock Exchange	Number and percentage of women on the board
Muscat Stock Exchange	Percentage: Total board seats occupied by men and women; Percentage: Committee chairs occupied by men and women
Nasdaq	Percentage: Total board seats occupied by women (as compared to men); Percentage: Committee chairs occupied by women (as compared to men)
National Stock Exchange of India	Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups); describe the composition of the highest governance body & its committees by: i. executive & non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions & commitments held by each member, & the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation
Nigerian Exchange	Percentage of Board Seats filled by Independents & women
Pakistan Stock Exchange	Percentage of Board seats taken by women
Qatar Stock Exchange	Percentage of Board seats taken by women
SIX Swiss Exchange	If boards of directors comprise of at least 30 percent of both genders; for executive boards, this figure is 20 percent. If not, the reason and the measures they are taking to improve the situation.
Stock Exchange of Thailand	Percentage of women on the board of directors
Wiener Börse	Diversity on the company's Executive Board in terms of age, gender, education and professional background
WEP 1 (High-Level Corporate Leadership) - Risk Management practices	
Australian Securities Exchange	Integration of human capital management and people risks into risk management processes
WEP 2 (Treat all Women and Men Fairly at Work Without Discrimination) - Benefits and bargaining mechanisms	
Australian Securities Exchange	Rate of return from maternity/parental leave
Borsa İstanbul	What is the rate of returning to work after maternity leave by gender? What are the job retention rates after maternity leave by gender?
Kazakhstan Stock Exchange	whether the company provides a social package to its employees, if it does –what it includes, whether it applies to temporary or part-time employees [...] broken down by gender.

Exchange	Metric
National Stock Exchange of India	The number & percentage of employees as well as workers on basis of gender & in totality as members of associations/unions; Total number & percentage of various categories covered by: Health insurance, Accident insurance, [...] & Day Care facilities / Return to work & Retention rates of permanent employees & workers that took parental leave based on gender-male & female & in totality; a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work & retention rates of employees that took parental leave, by gender.; The number & percentage of employees as well as workers on basis of gender & in totality as members of associations/unions; Total number & percentage of various categories covered by: [...] Maternity benefits, Paternity Benefits
Philippine Stock Exchange	% of female employees who availed benefits for the year
WEP 2 (Treat all Women and Men Fairly at Work Without Discrimination) - Diversity policy and practices	
Amman Stock Exchange	Does your company publish and follow a non-discrimination policy?
Australian Securities Exchange	Board oversight of human capital management; Executive remuneration linked to achievement of human capital management objectives; Policies and systems to encourage employee satisfaction / engagement outcomes, and key drivers of same - diversity, anti-discrimination, flexible working, training and development, etc.
B3	Gender and ethnicity non-discrimination, qualitative description
Bahrain Bourse	Does your company follow a [...] non discrimination policy?
Bolsa Mexicana de Valores	Does your company publish and follow a non-discrimination policy?
Bolsa Nacional de Valores	Does your company publish a non-discrimination policy?
Boursa Kuwait	Does your company follow a [...] non-discrimination policy? Yes/No
Bourse de Casablanca *	Measures taken to promote diversity and equal opportunities
Bourse des Valeurs Mobilières de Tunis	Existence of a diversity and/or anti-discrimination charter or policy
Dubai Financial Market	Does your company follow a [...] nondiscrimination policy?
Johannesburg Stock Exchange	Number of allegations and confirmed incidents of discrimination [...] incidents relating to workers incidents during the reporting period, noting the investigation status of reported and actual incidents, actions taken, and total amount of monetary losses due to legal proceedings associated with labour law violation, employment discrimination, and/or human rights violations

Exchange	Metric
Kazakhstan Stock Exchange *	The procedure for nominating and selecting candidates into the company's board of directors (the supervisory board), its committees, as well as the criteria used in nominating and selecting, taking into account the factors of gender diversity, including but not limited to gender, independence, professional qualifications and experience should be described; Policy on labor conditions and employee diversity (provide description)
Kyrgyz Stock Exchange	Description of existing internal policies or programs aimed at ensuring equal opportunities / steps or efforts taken by the company to maximize the economic well-being of employees, including efforts to [...] ensure equal treatment and non-discrimination of gender, ethnicity or other discrimination
Muscat Stock Exchange	Does your company follow a nondiscrimination policy?
Nasdaq	Does your company follow a [...] non-discrimination policy?
Nigerian Exchange	Availability and adherence to a nondiscrimination policy
Stock Exchange of Thailand *	Effectiveness of anti-discrimination policies and training / Reports on incidents of discrimination and actions taken;
Warsaw Stock Exchange	Whether the company has a policy on inclusion of employees regardless of gender, age, work tenure or position; Whether the company has adopted a diversity policy
WEP 2 (Treat all Women and Men Fairly at Work Without Discrimination) - Employee turnover	
Borsa İstanbul	Number of employees leaving their jobs and turnover rates (Dismissals at the end of the reporting period by age groups, gender and regions)
Johannesburg Stock Exchange	Total number and rate of employee turnover (for permanent employees) during the reporting period, by age group, gender, other indicators of diversity, and region.
Kazakhstan Stock Exchange	The company should describe the staff turnover and its reasons [...] broken down by gender.
Kyrgyz Stock Exchange	The existing staff turnover and the reasons for its occurrence, new employees hired during the reporting period. Workers should be ranked appropriately by region, age group and gender.
National Stock Exchange of India	Total number & rate of employee turnover during the reporting period, by age group, gender & region
WEP 2 (Treat all Women and Men Fairly at Work Without Discrimination) - Gender pay gap	
Abu Dhabi Securities Exchange	Ratio: Median male compensation to median female compensation
Amman Stock Exchange	Ratio: Median Male Salary to Median Female Salary.
Athens Exchange Group	The organisation's gender pay gap, in percentage (%)
Australian Securities Exchange	Remuneration levels for male and female employees
B3	Women's pay as percentage of men's pay

Exchange	Metric
Bahrain Bourse	Ratio: Median male compensation to median female compensation
Bolsa Mexicana de Valores	Ratio: Median Male Salary to Median Female Salary.
Bombay Stock Exchange	Ratio of median male salary to median female salary
Boursa Kuwait	Ratio: Median male compensation to median female compensation
Bourse des Valeurs Mobilières de Tunis	The ratio between the average remuneration of men and the average remuneration of women and this by professional category.
Dubai Financial Market	Ratio: Median male compensation to median female compensation
Hanoi Stock Exchange and Ho Chi Minh Stock Exchange	Average Wages of Workers by gender
Johannesburg Stock Exchange	Ratio of the total annual remuneration of women to men, and by race group, for each employee category; When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the standard entry level wage by race and gender compared to the applicable legislated minimum wage for the sector.
Kazakhstan Stock Exchange	Women/Men salaries ratio
Muscat Stock Exchange	Ratio: Median male compensation to median female compensation
Nasdaq	As a ratio: the median total compensation for men compared to the median total compensation for women
National Stock Exchange of India	number & percentage, male & female employees & workers (permanent & contractual) who were paid: • Equal to minimum wage • Above minimum wage as prescribed for both Current & Previous year.
Pakistan Stock Exchange	Percentage of women in the workforce including women at executive/management level versus in rest of the workforce / Ratio of median male salary to median female salary
Qatar Stock Exchange	Ratio of median male salary to median female salary
Stock Exchange of Thailand	Gender pay gap analysis
WEP 2 (Treat all Women and Men Fairly at Work Without Discrimination) - Human rights policy and practices	
Athens Exchange Group	Disclose whether it holds a Human rights policy or not
Bolsa Mexicana de Valores **	Does your company publish a Human Rights policy or statement? / Number of grievances about human rights filed, addressed, or resolved

Exchange	Metric
Bombay Stock Exchange **	Disclosure and adherence to a Human Rights Policy / Number of grievances about human rights issues filed, addressed and resolved
Borsa İstanbul	Does the company have a human rights policy?
Boursa Kuwait	Does your company follow a human rights policy?
Bourse des Valeurs Mobilières de Tunis	The existence of a human rights policy at the company level
Bursa Malaysia **	Number of substantiated complaints concerning human rights violations
Dubai Financial Market	Does your company follow a human rights policy?
Egyptian Exchange	Policy on code of conduct for protecting human rights
Group BVL	Formality of the Labor Policy – Corporate document that regulates the labor policy (internal labor regulations, code of ethics or conduct, Human Rights policy, among others). – Body that approves the labor policy.
Johannesburg Stock Exchange **	Number of allegations and confirmed incidents of [...] human rights incidents relating to workers incidents during the reporting period, noting the investigation status of reported and actual incidents, actions taken, and total amount of monetary losses due to legal proceedings associated with labour law violation, employment discrimination, and/or human rights violations
Muscat Stock Exchange	Does your company follow a human rights policy?
Nasdaq	Does your company follow a human rights policy?
National Stock Exchange of India	Disclose Policy on Human Rights / The entity shall disclose the number of complaints (filed as well as pending), along with any remarks for the previous & current financial year for following incidents: • Sexual Harassment • Discrimination at workplace • Child Labour • Forced Labour/Involuntary Labour • Wages Integrated Guide to BRSR – Air Transportation • Other human rights related issues; The entity can disclose any new amendments/modification in existing policy/rules & regulation/processing as result of any human rights grievance/complaints.
Nigerian Exchange **	Number of grievances about human rights impacts filed, addressed, or resolved.
Qatar Stock Exchange **	Disclosure [of] a Human Rights Policy / Adherence to a Human Rights Policy; Number of grievances about human rights issues filed, addressed and resolved
Warsaw Stock Exchange	Human rights policy / Human rights policy [...] due diligence
WEP 2 (Treat all Women and Men Fairly at Work Without Discrimination) - Management & leadership pipeline	
Abu Dhabi Securities Exchange	Percentage: Entry- and mid-level positions held by men and women ; Percentage: Senior- and executive level positions held by men and women / Percentage: Total enterprise headcount held by men and women

Exchange	Metric
Amman Stock Exchange	Percentage of FTE, Contractor, and Consultant Positions Held by Women.
Athens Exchange Group	Number of female employees in the organisation is defined as the total number of female employees, by headcount / Number of female employees in management positions, defined as the number of female employees who are at the top 10% of employees by total compensation
Australian Securities Exchange	Percent of Senior management levels
B3	Percentage of women employees
Bahrain Bourse	Percentage: Entry- and mid-level positions held by men and women; Percentage: Senior- and executive-level positions held by men and women / Percentage: Total enterprise headcount held by men and women
Bolsa Mexicana de Valores	Number of women in management positions; Existence of female managing director; Percentage of FTE, Contractor, and Consultant Positions Held by Women.
Bolsa Nacional de Valores	Percentage of women contracted in senior management positions / Percentage of men and women in the total workforce
Bombay Stock Exchange	Percentage of women in the workforce
Borsa İstanbul	What are the employee categories and ratios according to various breakdowns? (By age groups, gender and minorities (disabled, veteran, refugee, local, ethnic, etc.)with board members in various categories (level (upper, middle, lower), The number of employees working functionally (production, management, technical, etc.) is disclosed and/or rates are calculated); What are the numbers and rates of newly hired employees according to various breakdowns?
Botswana Stock Exchange	Track gender balance
Boursa Kuwait	Percentage: Total enterprise headcount held by men and women / Percentage: Entry- and mid-level positions held by men and women; Percentage: Senior- and executive-level positions held by men and women
Bourse de Casablanca	Percentage of women in leadership positions; Composition of management bodies and distribution of employees by gender, age group, and other diversity indicators / Total workforce and distribution of employees by gender, age and geographical area
Bourse des Valeurs Mobilières de Tunis	Breakdown of men / women by professional category; The percentage of women in the [...] management bodies of the organization.
Bursa Malaysia	Percentage of employees by gender and age group, for each employee category
Dubai Financial Market	Percentage: Entry- and mid-level positions held by men and women; Percentage: Senior- and executive level positions held by men and women / Percentage: Total enterprise headcount held by men and women
Euronext	percentage of women in executive and middle-management roles

Exchange	Metric
Hanoi Stock Exchange and Ho Chi Minh Stock Exchange	Report the total number of employees by employment type (permanent or contract) and gender; Report the total number of permanent employees by employment type and gender; Report the total workforce by region and gender; total workforce by number of employees and supervised workers and by gender / Number of Employees [...] by gender
Johannesburg Stock Exchange	Describe key characteristics of employees in own workforce, including: total number of all employees by country; permanent employees; temporary employees; non guaranteed hours employees; full-time employees; and part-time employees – with breakdown by race and gender for each; Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity, and region / Percentage of employees per employee category by race, gender, age group (under 30, 30-50, over 50), and where relevant other diversity indicators.
Kazakhstan Stock Exchange	Number of employees of its branches and representative offices, and gender diversity / Gender and racial/ethnic group representation by major employee categories (%)
Kyrgyz Stock Exchange	the total number of employees at the time of the ESG Report [...] ranked appropriately by region, age group and gender / the number of women and men represented in the leadership positions of the organization / the share of persons in management bodies, as well as among employees of the organization, broken down by categories (age group, gender)
London Stock Exchange	gender diversity at senior management / gender diversity at [...] whole-company levels
Macedonian Stock Exchange	Workforce composition by gender, employment type (e.g., full- or part-time), age group and geography.
Muscat Stock Exchange	Percentage: Entry- and mid-level positions held by men and women; Percentage: Senior- and executive-level positions held by men and women / Percentage: Total enterprise headcount held by men and women
Nasdaq	Percentage: Entry- and mid-level positions held by men and women; Percentage: Senior- and executive-level positions held by men and women / Percentage: Total enterprise headcount held by men and women
National Stock Exchange of India	The entity shall disclose the total number of employees & workers, along-with the associated break-up by gender (male / female) & into permanent / other than permanent; report the total number of employees, & a breakdown of this total by gender & by region; report the total number of: i. permanent employees, & a breakdown by gender & by region; ii. temporary employees, & a breakdown by gender & by region; Percent of employees broken into male, female, under 30, 30-50, above 50, and senior, middle, junior management and contractual workers.
Nigerian Exchange	Percentage of employee per employee category in each of the following diversity categories: Gender, Age Group , Full Time against Contract; Percentage and ratio of Full Time Employee and Contract Staff positions held by women.
Pakistan Stock Exchange	Percentage of women in the workforce including women at executive/management level versus in rest of the workforce / Ratio of median male salary to median female salary

Exchange	Metric
Philippine Stock Exchange	Percentage of female workers in the workforce; Number of female employees
Qatar Stock Exchange	Percentage of women in the workforce
Nasdaq	Percentage of women in the workforce
WEP 3 (Employee Health, Safety and Wellbeing) - Anti-sexual harassment policies	
Bahrain Bourse	Does your company follow a sexual harassment [...] policy?
Boursa Kuwait	Does your company follow a sexual harassment [...] policy? Yes/No
Dubai Financial Market	Does your company follow a sexual harassment [...] policy?
Nasdaq	Does your company follow a sexual harassment [...] policy?
National Stock Exchange of India	Disclose Policy on Anti Sexual Harassment.
WEP 3 (Employee Health, Safety and Wellbeing) - Employee safety / wellbeing	
Bourse des Valeurs Mobilières de Tunis	The rate of work accidents, the rate of occupational diseases, the rate of lost working days, the rate of absenteeism and work-related deaths for all employees, with a breakdown by gender / The rate of absenteeism [...] with a breakdown by gender.
Kazakhstan Stock Exchange	Details on the types of injuries of the company employees during the reporting year, [...] with a breakdown by the region and the gender; The accidents frequency rate [...] with a breakdown by the region and the gender; The number of fatalities at company production site, including independent subcontractors working at the company's facilities with a breakdown by the region and the gender; The occupational disease rate[...] with a breakdown by the region and the gender; The lost day rate [...] with a breakdown by the region and the gender / The absentee rate [...] with a breakdown by the region and the gender.
WEP 4 (Education and Training for Career Advancement) - Disaggregated beneficiary data	
Borsa İstanbul	What is the average annual training hours allocated per employee? (According to gender and employee categories (level (upper, middle, lower), average earnings of employees during the reporting period according to function.)
Group BVL	Number of male and female women trained
Hanoi Stock Exchange and Ho Chi Minh Stock Exchange	Average Number of Training Hours per Year for Workers by gender
Kazakhstan Stock Exchange	The company should state the average number of hours of training per each employee over the reporting year broken down by gender and employee category.

Exchange	Metric
Kyrgyz Stock Exchange	The share of employees by sex and categories for which an assessment of the effectiveness of career growth was carried out.
National Stock Exchange of India	Number & percentage of employees & workers who attended training in totality & on a gender basis; Percentage of total employees by gender & by employee category who received a regular performance & career development review during the reporting period.
Philippine Stock Exchange	Total and average training hours provided to female employees
WEP 4 (Education and Training for Career Advancement) - Training and development topics	
Borsa İstanbul	How many hours of training per employee on ESG policies and practices? (According to gender and employee categories (level (upper, middle, lower), average earnings of employees during the reporting period according to function.)
Egyptian Exchange	Percentage of personnel receiving human rights training
National Stock Exchange of India	Details of training provided to employees & workers (Permanent & Temporary) on human rights issues for current & previous years.; The entity can further disclose such data based on types of training: • General training on health & safety • Training on specific work-related hazards hazardous activities, or hazardous situations • Training on mental health • Internal training courses for skill upgradation • Funding support for external training or education
WEP 5 (Enterprise Development, Supply Chain and Marketing Practices) - Investee monitoring	
Euronext	Average ratio of female to male board members in investee companies; Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises; Average unadjusted gender pay gap of investee companies; Share of investments in investee companies that have been involved in violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
Moscow Exchange	The average ratio of women to men on the boards of directors in portfolio companies; Average ratio of women to men on boards of directors in portfolio companies
Stock Exchange of Thailand	Reporting on how human rights are considered in investment decisions and operations; Assessment of human rights impacts across the business activities; Mechanisms in place for grievance and remedy for human rights abuses
Warsaw Stock Exchange	Average ratio of female to male board members in investee companies, expressed as a percentage of all board member, Average unadjusted gender pay gap of investee companies.
WEP 5 (Enterprise Development, Supply Chain and Marketing Practices) - Supply chain	
Athens Exchange Group	Disclose whether it screens its suppliers using Environmental, Social and Governance (ESG) criteria (including criteria such as diversity and equal opportunity)
Borsa İstanbul	Does the human rights policy cover suppliers and vendors?

Exchange	Metric
Bourse des Valeurs Mobilières de Tunis	[Does the human rights] policy cover your customers and suppliers
Bucharest Stock Exchange	Whether the company has a human rights policy that extends to suppliers and business partners and human rights due diligence
Dubai Financial Market	Does your human rights policy also cover suppliers and vendors?
Johannesburg Stock Exchange	Total number and percentage of [community] operations that have been subject to a human rights due diligence process or impact assessments, by country
Kazakhstan Stock Exchange	Management of Human Rights in the value chain (codes, policies, prevention & treatment); Involvement in Human Rights violation
Macedonian Stock Exchange	Whether the company has a human rights policy that extends to suppliers and business partners.; Which operations/suppliers are considered to have high exposure to human rights incidents and what actions have been taken to mitigate them (for example incorporation of human rights provisions into procurement contracts, audit and monitoring of suppliers' operations, etc.)
Muscat Stock Exchange	Does your human rights policy also cover suppliers and vendors?
Nasdaq	Does your human rights policy cover suppliers and vendors?
Nigerian Exchange	Report on ethical procurement practices which addresses transparency, confidentiality, fairness, child labour, corruption, conflict of interest, support for SME and women owned businesses, forced labour, social responsibility and Health & Safety; Human rights issues or statement in company's Human Resources and Suppliers Policies;
Philippine Stock Exchange	Disclosure on the proportion of spending on local suppliers show's an organization's support for local groups, including those owned by women or members of vulnerable sectors
WEP 6 (Community Initiatives and Advocacy) - Community impact assessment	
Group BVL	Social programs where the organization is involved and contributes – Type of economic contribution, in human resources, support through work with NGOs, volunteering, etc. – Development, participation or financing of social and community programs on various topics: (including women empowerment)
Hanoi Stock Exchange and Ho Chi Minh Stock Exchange	Percentage of operations in which local community engagement and CSR initiatives, impact assessments, and development programs are implemented, including the use of social impact assessments, including gender impact assessments, based on participatory processes
National Stock Exchange of India	Percentage of operations with implemented local community engagement, impact assessments, &/or development programs, including the use of: i. social impact assessments, including gender impact assessments,

* Three of the diversity policy-related metrics were focused on the practices and success of said policies, indicated in the above table with an asterisk.

** Six of the human rights policy-related metrics were focused on the practices and success of said policies, indicated in the above table with an asterisk.

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About UN SSE

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