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WE ARE ALL IN THIS TOGETHER:

**Benefits and Challenges of Business-NGO Collaboration on Women's
Rights for Sustainable Development**

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ABSTRACT

International corporations have become as powerful as many states around the world, but they often remain detached from respecting, protecting, and fulfilling human rights. In this thesis, engagement of a broader range of business stakeholders in an intersectional, interdisciplinary, and holistic approach to gender equality is considered as key to positive progress towards sustainable development and the eradication of the feminisation of poverty. Therefore, this thesis will examine the emerging phenomenon of business-NGO partnerships and their potential to tackle women's rights issues in business and contribute to reaching Sustainable Development Goals using the United Nations Guiding Principles as the main tool. Basic characteristics of corporate-NGO interactions and relations, their development from conflictual to complementary and from tactical to strategic, will be analysed from organisational sociology and feminist epistemology perspectives, with an ambition to facilitate the establishment of cross-sector partnerships, overcome communication barriers, and help to deepen their future cooperation. These goals can only be achieved through understanding of the benefits, challenges, and risks resulting from this kind of cross-sector cooperation on the fulfilment of women's rights related to business, which are thus the major investigation interests of this thesis.

THE LIST OF ACRONYMS AND ABBREVIATIONS

2030 Agenda	2030 Agenda for Sustainable Development
BHRRC	Business and Human Rights Resource Centre
BHR	Business and Human Rights
BPA	Beijing Platform for Action
BSR	Business for Social Responsibility
BTCA	Better Than Cash Alliance
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
CSSP(s)	Cross-Sector Social-oriented Partnership(s)
EC	European Commission
EP	European Parliament
EU	European Union
FDI	Foreign Direct Investments
FPI	Fair Pay Innovation Lab
GA	General Assembly
GBA	Global Banking Alliance for Women
GDP	Gross Domestic Product
GRI	Global Reporting Initiative
HR	Human Rights
HRDD	Human Rights Due Diligence
ICCPR	International Covenant on Civil and Political Rights
ICESCR	International Covenant on Economic, Social and Cultural Rights
ILO	International Labour Organization
INGO(s)	International Non-Governmental Organisation(s)
ISO	International Organization for Standardization
KPI(s)	Key Performance Indicator(s)
LGBTQIA+	Lesbian, Gay, Bisexual, Trans, Queer/Questioning, Intersex and Asexuality

MDG(s)	Millennium Development Goal(s)
MNE(s)	Multi-National Enterprise(s)
NGO	Non-Governmental Organisation
NAP	National Action Plan on Business and Human Rights
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
OHCHR	United Nations Office of the High Commissioner for Human Rights
PPP(s)	Public Private Partnership(s)
PRI	UN Principles for Responsible Investment
Rio+20	United Nations Conference on Sustainable Development
SDG(s)	Sustainable Development Goal(s)
SME(s)	Small and Medium Enterprise(s)
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
The Chart	The Guiding Chart for Business and NGOs Cooperation on Women's Rights
TNC(s)	Transnational Corporation(s)
UDHR	Universal Declaration of Human Rights
UK	United Kingdom
UN	United Nations
UNCESCR	United Nations Committee on Economic, Social and Cultural Rights
UNGC	United Nations Global Compact
UNGP(s)	United Nations Guiding Principle(s) on Business and Human Rights
UNHRC	United Nations Human Rights Council
US	United States
WEP(s)	Women's Empowerment Principle(s)
WWBCP	Women's World Banking Capital Partners

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INTRODUCTION

“The challenges facing human rights are not the death knell for the movement, but a wake-up call for a more holistic approach.”¹

Ignacio Saiz

National economics, separate public and private sectors, and territorial obligations are things of the past. “Modernity is inherently globalising”, proclaimed the sociologist Anthony Giddens.² Indeed, states’ sovereignty is challenged by an interrelated and interdependent globalised world, where every action of major capital holders has an impact on society. Globalisation has caused the most apparent transformation of the world economy, which began with industrialisation and capitalism and accelerated in the 1980s with direct investments in world trade and the application of new information technologies. Globalisation introduces the idea that “the economic, political and cultural activities of people in different countries increasingly influence each other.”³ There are obvious positive aspects of globalisation, such as borderless communication and information flow, emerging multicultural environments, the improvement of transportation infrastructure, the spreading of human rights and democratic principles around the world, exchange of goods and services, growing possibilities of studying and working abroad and many others. Nevertheless, some scholars and practitioners work tirelessly to bring the destructive tendencies of globalisation and capitalism on our society to light.

One such tendency of globalisation is the capitalist and neo-liberalist promise of free market, prosperity, and stability claiming to champion democracy and markets even as it destroys them. David Korten, one of the forefront critics of capitalism, aptly summarises this disillusion: “The capitalism that claims to bring universal prosperity even while denying it to all but its most favoured servants. The capitalism that destroys life to

¹ Saiz, Ignacio, ‘Economic inequality and human rights: towards a more nuanced assessment’, in *Center for Economic and Social Rights*, 2018, available at <http://www.cesr.org/economic-inequality-and-human-rights-towards-more-nuanced-assessment> (consulted on 18 June 2018).

² Giddens, 1990, pp. 63.

³ Watson, 2008, pp. 99.

make money and organises as a suicide economy that destroys the foundations of its own existence—and ours.”⁴ Where the labour is cheap, and the level of living conditions is low, hierarchical and geographical division of the world is being born reproduced, and maintained.⁵ The concentration of wealth in increasingly fewer hands is accompanied by increasing economic inequalities in society and environmental degradation, which have negative influences on all aspects of our lives, including health, education, labour, safety, family life, and so on.

The interconnectivity and interrelation of economy and society is undeniable, as is that of business enterprises and human rights. States as the traditional power players are no longer the only ones in this two-folded role. They have been accompanied by international corporations, business entities with extraterritorial operations, the activities of which have thus far had far-reaching consequences on human rights. Through the negotiation of new social contracts, alternative ways are being sought to effectively address conceptual, normative, strategic, and methodological challenges of human rights,⁶ particularly women’s rights. The Sustainable Development Goals (SDGs), released in 2015 by the United Nations as a worldwide agenda for combating social and economic development issues, opens a platform for connecting different sectors over these issues while targeting vulnerable groups such as minorities, indigenous people, children, women, disabled people, the elderly, migrants, and refugees. Therefore, a wider range of business stakeholders is being reconsidered within this context and others. One such context is civil society, formed in NGOs and as yet underrated by business stakeholders. The increasing involvement of companies in social matters as donors, duty-bearers, employers etc., is connected with many voluntary and mandatory legal mechanisms, for instance monitoring and reporting, which should hold companies legally accountable. Certainly, neither leadership nor employees are interested in empty commands; they would be more inclined towards projects and actions supporting human rights if they understood their purpose, consequences, and the likely benefits for themselves.

⁴ Korten, 2015, 21.

⁵ Ibidem., pp. 22.; Brennan, 2003, pp. 97-98.

⁶ Saiz, Ignacio, ‘Economic inequality and human rights: towards a more nuanced assessment’, op. cit.

Currently, NGOs may play a significant role as a company's external advisor or partner, using the United Nations Guiding Principles on Business and Human Rights (UNGPs) as a widely recognised and accepted tool for the implementation of a human rights perspective into business enterprises, in combination with a gender perspective emerging from SDGs. A business approach to social matters is certainly different from a human rights approach, but the two may well complement each other if they manage to join forces. This cooperation is not only about finding additional financial sources, but also about strategic long-term cooperation built on mutual understanding of the seemingly contradictory worlds of business and civil society, because creating new alliances for the protection and fulfilment of women's rights beyond the traditional human rights movement is crucial for combating inequality and poverty.⁷

This thesis elaborates on a holistic interdisciplinary approach of cross-sector alliances working towards interrelated women's rights issues. The tensions and dynamics of interactions between business and civil society will be discussed from the perspectives of sociology and feminist theories, which reveal the major benefits, challenges, and risks related to potential cooperation in many areas of women's rights in the workplace. Chapter 1 will introduce the positive and negative aspects of the great leverage of international corporations on society and human rights, demonstrating the necessity of considering them, in the context of UNGPs and SDGs, as powerful actors who may help to achieve sustainable development. Chapter 2 introduces a methodological approach towards the main research question: What are the greatest challenges in the implementation of women's rights in business through corporate-NGO partnering, and how might they be effectively addressed so that the partnership contributes to reducing the feminisation of poverty and thus global poverty itself? The third chapter elaborates on typology and the development of the cross-sector partnering phenomenon, characteristics of the non-governmental sector, and its collaboration with companies, exposing essential relation dynamics between those two sectors. Development of interactions from conflictual to collaborative and from tactical to strategic opens the door

⁷ Saiz, Ignacio, 'Economic inequality and human rights: towards a more nuanced assessment', *op. cit.*

for sustainable development and the implementation of women's rights in the workplace, to which the last chapter, Chapter 4, is devoted. This key chapter firstly elaborates on the basic problematics of women in business by predominantly using Joan Acker's theories and the 'transnational business feminism'. The second part of the chapter is devoted to an analysis of the benefits, challenges, and risks emerging from collaboration between companies and NGOs on women's rights, using UNGPs and SDGs as key standards. Based on this analysis, the Guiding Chart for Business and NGO Cooperation on Women's Rights was created, enclosed in Annex 1.

This thesis concludes that such collaborations are in the early stages of development and a great effort will be required for the negotiation and creation of a common language and methods that are effective and acceptable for all parties. In this thesis, sociological and feminist perspectives bring to light the numerous challenges as well as benefits of cross-sector partnering, and other disciplines may potentially do the same to promote business-NGO partnerships for gender equality as well as sustainable development.

CHAPTER 1

GLOBAL BUSINESS, SOCIETY AND HUMAN RIGHTS

Hand in hand with globalised conditions, a new form of organised society emerged at the end of the 19th century. Internationally operating business enterprises emerged in the United States (US) and Western European nations in order to fulfil increasing demand for natural resources, especially in the period between the First and Second World Wars. Rapidly growing technological advances in the decades after the Second World War significantly contributed to the acceleration of international communications and trade investments, creating an enormous increase in the number of international companies. “In 1970, there were some 7,000 parent international companies, while today that number has jumped to 38,000. 90 per cent of them are based in the industrialised world, which control over 207,000 foreign subsidiaries.”⁸ Nowadays, with the rise of global corporate economic power, governments are no longer the only institutions that rule the world. With budgets that outweigh smaller nations’ GDPs, most international companies have become major players in the business world,⁹ moving the invisible hand without being limited by national borders in their operations and influential lobbying.

International business enterprises eventually evolved into so-called multinational enterprises (MNEs) or transnational corporations (TNCs). While an MNE is “an entity composed of free-standing units replicated in different countries, a TNC is consisting of vertically integrated units that produce goods and provide services in more than one country.”¹⁰ Although there is a difference between MNEs and TNCs as legal entities, for the purposes of this thesis the abbreviation TNC¹¹ following the example of the United Nations, which defines them as “incorporated or unincorporated enterprises comprising

⁸ Greer & Singh, ‘A Brief History of Transnational Corporation’, available at <https://www.globalpolicy.org/empire/47068-a-brief-history-of-transnational-corporations.html> (consulted on 2 April 2018).

⁹ Machonova Schellongova, 2015, pp. 65.

¹⁰ Weissbrodt & Kruger, 2003, pp. 908.

¹¹ While doing so, all business enterprises without distinction of internal hierarchical and legal arrangements are meant as compliance with human rights must be in place in all subsidiaries/entities.

parent enterprises and their foreign affiliates. A parent enterprise is defined as an enterprise that controls assets of other entities in countries other than its home country, usually by owning a certain equity capital stake.”¹² Public, state-owned, or private TNCs all have parent companies, usually located in the TNC’s country of origin. From there they exercise an authoritative control over their subsidiaries all over the world as well as in the country of origin. Names of subsidiaries may differ, as well as the style of the relationship between them and the parent company, i.e. there are differences in how control is exercised. Rather formalised control is typical for US-based TNCs, and weaker connections can be found in European TNCs.¹³ The relationship between parent- and child-entities is often hidden behind the so-called ‘corporate veil’.¹⁴ This makes it difficult to trace decision-making processes when it comes to the investigation and prosecution of human rights (and other) violations caused by a company domiciled in a different state to where the infringement occurred. Such corporate impunity allows room for future repetition of abuses, therefore there are attempts to implement “direct liability” as a way to pierce the corporate veil and diminish the impunity of TNCs.¹⁵

Financial motivations are rooted in the very nature of TNCs. As Korten concisely articulates: “In its literal meaning capitalism means rule by capital, more specifically rule by the owners of capital for their exclusive private benefit—or simply rule by money.”¹⁶ According to the Fortune Global 500 “the world’s 500 largest companies generated \$27.7 trillion in revenues and \$1.5 trillion in profits in 2016.”¹⁷ That is equal to about 37% of global GDP. “Together, this year’s Fortune Global 500 companies employ 67 million people worldwide and are represented by 34 countries.”¹⁸ Moreover, the number of transnational corporations continues to grow. The Fortune Global 500 registered 33 new

¹² UN Conference on Trade and Development, ‘Transnational corporations (TNC)’, available at [http://unctad.org/en/Pages/DIAE/Transnational-corporations-\(TNC\).aspx](http://unctad.org/en/Pages/DIAE/Transnational-corporations-(TNC).aspx) (consulted on 2 April 2018).

¹³ Greer & Singh, ‘A Brief History of Transnational Corporation’, op. cit.

¹⁴ Human Rights and Business Centre, ‘New Elements for the UN Business and Human Rights Treaty’, 2017, available at <http://homasdhe.com/wp-content/uploads/2017/06/New-elements-for-the-UN-Business-and-Human-Rights-Treaty.pdf> (consulted on 7 October 2017), p. 11.; UNCESCR, General Comment No. 24 of 23 June 2017, ‘State Obligations under the International Covenant on Economic, Social and Cultural Rights in the Context of Business Activities’ E/C.12/GC/24, p. 14.

¹⁵ De Schutter, 2016, p. 47, 52.

¹⁶ Korten, 2015, 20.

¹⁷ Fortune, ‘Global 500’, at <http://fortune.com/global500/list/> (consulted on 2 April 2018).

¹⁸ Ibidem.

companies on their list and Global Justice Now, a British democratic social justice organisation, found that 69 of the world's top 406 economic entities were corporations rather than countries in 2015. This number increased from 63 the previous year. The Fortune Global 500 also discovered that the combined revenue of the world's top 10 corporations (such as Walmart, Apple, and Shell) is higher than that of the 180 poorest countries combined.¹⁹ TNCs' development also remains tightly connected to technology innovations. Technology companies lead in revenues and profits worldwide.²⁰ Global Justice Now updated the World Bank report, where they used figures relating to the annual revenue of corporations and the annual revenue of countries from the CIA World Factbook 2015 and Fortune Global 500. Arguably this is a comparison between apples and oranges, but it nonetheless clearly presents the distribution of capital, and therefore power, in the world.

The revenue of governments positively correlates with the number and revenue of corporations domiciled within their territory. The US has the highest revenue of \$3.3 trillion and attracts the most TNCs: 132 companies with top profits in 2015 are domiciled in the US, such as Walmart (\$482 billion), Apple (\$233 billion), and ExxonMobil (\$246 billion). China is now second to the US in number of domiciled TNCs with 109, including State Grid (\$329 billion), China National Petroleum (\$299 billion) and Sinopec Group (\$294 billion). The top ten world economies also include Germany, Japan, France, the UK, Italy, Brazil, and Canada, and the most successful corporation, Walmart, occupies 10th place.²¹ Concerning this, Korten reminds us that “we accept the fiction that a growing gross domestic product means that corporate rule is making us richer as a society—ignoring its destruction of the real wealth on which our health and well-being ultimately depend.”²²

¹⁹ Global Justice Now, ‘10 biggest corporations make more money than most countries in the world combined, Corporations vs governments revenues: 2015 data’, available at <http://www.globaljustice.org.uk/news/2016/sep/12/10-biggest-corporations-make-more-money-most-countries-world-combined> (consulted on 2 April 2018).

²⁰ Fortune, ‘Global 500’, op. cit.

²¹ Global Justice Now, ‘10 biggest corporations make more money than most countries in the world combined, Corporations vs governments revenues: 2015 data’, op. cit.

²² Korten. 2015, 21.

With increased power comes increased responsibilities, and the time is long gone when Milton Friedman could claim that the only social responsibility of business is to increase its profits.²³ Nick Dearden, director of Global Justice Now, said: “The vast wealth and power of corporations is at the heart of so many of the world’s problems – like inequality and climate change. The drive for short-term profits today seems to trump basic human rights for millions of people on the planet.”²⁴ Indeed, a vast range of human rights violations are committed by companies, in both emerging market countries and in ‘rule of law’ countries where the level of respect for and protection of human rights (HR) is expected to be higher. For instance, in 2001, female employees of Walmart alleged that their employer discriminated against them in salary, bonuses and training. Gender-based discrimination applied to 1.5 million female Walmart employees, which makes it the largest case of discrimination in the workplace in the US.²⁵ The same year, Indonesian villagers brought ExxonMobil before the US federal court with allegations that the company was complicit in the murder, torture and rape committed by security forces on the people of Aceh.²⁶

1.1. SOCIAL CONTRACT THEORY

In theory, “firms increasingly operate under multiple, inexplicit, incomplete, often conflicting and continually re-negotiated social contracts and institutions.”²⁷ Hypothetical agreements consist of norms and values alongside rights and responsibilities acknowledged by both parties. Traditionally these parties are citizens and states, as Hobbes and Locke established. Nowadays, when world powers are beyond state borders, social contracts are enacted amongst non-state actors and individuals.²⁸ Thomas Donaldson, an expert in the area of business ethics, pioneered the application of social

²³ Friedman, 1970, pp. 51.

²⁴ Global Justice Now, ‘10 biggest corporations make more money than most countries in the world combined, Corporations vs governments revenues: 2015 data’, op. cit.

²⁵ BHRRC, ‘Walmart lawsuit (re gender discrimination in USA)’, available at <https://www.business-humanrights.org/en/walmart-lawsuit-re-gender-discrimination-in-usa> (consulted on 28 March 2018).

²⁶ BHRRC, ‘ExxonMobil lawsuit (re Aceh)’, available at <https://www.business-humanrights.org/en/exxonmobil-lawsuit-re-aceh> (consulted on 28 March 2018).

²⁷ Yaziji & Doh, 2009, pp. 33.

²⁸ Ibidem.

contract theory on business actors to specify their responsibilities.²⁹ His perception of the theory is more individualistic than collective, explicitly focusing on employees and consumers, i.e. on companies' internal as well as external responsibilities.³⁰ In order to preserve a good reputation and market success, companies try to demonstrate respect for HR standards and avoid HR allegations and practices that worsen the situation of certain groups in society.³¹

Bearing this in mind, some companies incorporate good corporate citizenship practices into their culture. For instance, in 1999 Unilever's Lipton unit started a program in Kericho (Kenya) to apply sustainability principles in the production of tea. It resulted in the improvement of local farmers' skills, enhanced environmental protection, the implementation of sustainable development methods, provision of local jobs, and the overall strengthening of rural living standards, all of which had a positive impact on the company's reputation in return. A similar outcome resulted from Hindustan Unilever Limited's Project Shakti in India, where Unilever, in cooperation with local self-help groups, provided training and financial capital to women entrepreneurs.³² Furthermore, some corporations' CEOs identify their goals with the work of human rights defenders on the protection of civic freedoms. This recent phenomenon is being called "CEO activism," where business leaders like Tim Cook of Apple, Howard Schultz of Starbucks, and Marc Benioff of Salesforce advocate for a range of human rights related causes.³³ However, companies seem to prefer to tackle environmental issues and civil rights, where the private sector can express their standpoint, but states must take respective precautions. Social, economic, and cultural rights, especially when gender-related, seem to be still neglected.

The social contract, as a set of moral principles with an international consensus about them, is embodied in international law and the instruments for its implementation

²⁹ Hsieh, 2016, pp. 433.

³⁰ Ibidem., pp. 435.; Donaldson, 1982, pp. 45.

³¹ Donaldson, 1982, pp. 53.

³² McKinsey&Company, 'Making the most of corporate social responsibility', available at <https://www.mckinsey.com/global-themes/leadership/making-the-most-of-corporate-social-responsibility#0> (consulted on 29 March 2018).

³³ Chatterji & Toffel, 'The New CEO Activists', in *Harvard Business Review*, 2018, available at <https://hbr.org/2018/01/the-new-ceo-activists> (consulted on 9 March 2018).

and enforcement in practice. However, there is contradiction between the norms and values adopted in the social contract (so-called “hypernorms”) and how they are implemented in everyday situations (“micronorms”).³⁴ Hypernorms are officially established between state and a TNC but affect individuals in the form of domestic and international law, principles, and guidelines, often adopted in companies’ codes of conduct. Micronorms in microsocial contracts encompass agreements between smaller business groups or individuals, and have direct impact on the lives of people and communities. To ensure the alignment of micronorms or microsocial contracts with hypernorms, a company must be aware of its social responsibility and far-reaching impact on society.

1.2. INTERNATIONAL LEGAL FRAMEWORK

Companies always operate under either national or international human rights legal frameworks, i.e. under hypernorms based on the social contract. Those legally binding hypernorms determine the minimum HR standards for states and the legally non-binding instruments provide valuable instructions on how to be socially responsible in the long term. This chapter provides a brief overview of currently existing international, EU, and national legal instruments in the field of business and HR, focusing on Western European countries where TNCs are often domiciled, to which reference will be made throughout the following chapters.

According to business and human rights international legal framework, there must be differentiation between the responsibility and accountability of business enterprises. Corporate Social Responsibility (CSR), as an approach reflecting the standards of international human rights law, is a concept addressing the interests of companies and of society as a whole through the integration of “social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.”³⁵ While this concept, represents voluntary self-guided activities and emphasises business interests, the Business and Human Rights (BHR) approach deals with the twofold role

³⁴ Yaziji & Doh, 2009, pp. 35.

³⁵ EU Commission, ‘A renewed EU strategy 2011-2014 for Corporate Social Responsibility’ (Communication) COM(2011) 681 final, 25 October 2011, pp. 3.

played by the State and companies in protecting and respecting human rights by ensuring their compliance with a set of internationally recognised standards. Academics' and human rights advocates' formulation of BHR focuses primarily on individual and community well-being and the role of business is positively recognised.³⁶

On the one hand, BHR may create a framework for CSR, but on the other, BHR standards are enshrined at the international level. Human rights universalism covers a plethora of diverse cultures and norms across the world, thereby enabling the establishment of an international social contract, which sets basic principles and guidelines for TNCs. The current internationally recognised global framework for BHR consists of the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the ten principles of the United Nations Global Compact (UNGC), the ISO 26000 Guidance Standard on Social Responsibility, the International Labour Organization (ILO) Tri-partite Declaration of Principles Concerning Multinational Enterprises and Social Policy, and the United Nations Guiding Principles on Business and Human Rights (UNGPs).³⁷

The UNGPs, based on the UN "Protect, Respect and Remedy" Framework, became the first globally accepted elaboration of the practical implications and legal interpretation on existing international human rights law and standards,³⁸ thanks to John Ruggie, former UN Special Representative on Business & Human Rights, and his approach of consulting all relevant stakeholders during the development of UNGPs.³⁹ Besides the voluntary standards listed above, UNGPs explicitly refer to the Bill of Human Rights and the ILO's Declaration on Fundamental Principles and Rights at Work, for a minimum set of fundamental rights.⁴⁰

³⁶ Ramastary, 2015, pp. 237-238.

³⁷ EU Commission, 'A renewed EU strategy 2011-2014 for Corporate Social Responsibility', op. cit., pp. 6.; Mares, 2010, pp. 195.

³⁸ De Felice & Graf, 2015, p. 41-42.; UNHRC, Report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie of 21 March 2011, 'Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework' A/HRC/17/31, pp. 3,5-6. (Further report to as the 'UNGPs Framework' in the footnotes.)

³⁹ EU Parliament, Directorate-General for External Policies, 'Implementation of the UN Guiding Principles on Business and Human Rights', 2017, available at [http://www.europarl.europa.eu/RegData/etudes/STUD/2017/578031/EXPO_STU\(2017\)578031_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2017/578031/EXPO_STU(2017)578031_EN.pdf), (accessed 13 December 2017).

⁴⁰ UNHRC, 'UNGPs Framework', op. cit., pp. 13.

The UNGPs are a set of voluntary rules designed for States and business enterprises of all sizes (national firms, small and medium-sized enterprises as well as for TNCs)⁴¹ to prevent, mitigate and remedy human rights abuses connected with business operations. UNGPs were endorsed by the UN Human Rights Council (UNHRC) in June 2011. The core principles are captured in three ‘pillars’. The first is aimed at State obligations to protect human rights, predominantly through the adoption of appropriate national legislation. The second pillar focuses on corporate responsibility to respect human rights, to comply with relevant laws, and act with due diligence. Finally, the third pillar describes victims’ access to effective judicial and non-judicial remedies provided primarily, but not exclusively, by a State.⁴² At the European regional level, the Committee of Ministers Recommendation of the Council of Europe, CM/Rec (2016)3 of 2 March 2016, explicitly call for implementation of these principles by its Member States.

The responsibility to ‘respect, protect and fulfil’ human rights (HR), which UNGPs demand from enterprises, lies predominantly with States as it is directed by general international law principles and human rights treaties, namely ICESCR (Art. 2), ICCPR (Art. 2) and others. A State, as the primary duty bearer, has direct obligations which may be legally enforceable at the international level. Individuals and non-state actors are not recognised as duty-bearers within international law unless they exercise governmental authority, for example if they are State-owned companies or State agencies. The State cannot be held accountable for the actions of private persons or entities, so international human rights instruments also impose direct obligations on private actors by prescribing duties for individuals. Companies can be prosecuted on a national level in the case of a HR violation, but they are not recognised as subjects of international law.⁴³ However, with the increasing significance of corporations in a globalised world, scholars are rethinking the idea of recognising TNCs as a subject of international law, calling for more profound analysis of international political economy where corporations have to be considered as “a social force analytically equivalent to states”.⁴⁴

⁴¹ Ibidem., pp. 14.

⁴² Ibidem., pp. 6-27.

⁴³ Kälin & Künzli, 2009, pp. 78-82.

⁴⁴ Babic, Fichtner & Heemskerk, 2017, pp. 39.

Furthermore, it is possible to define a European legal framework by considering the following documents: Article 47 of the Charter of Fundamental Rights of the European Union, Articles 2, 3, 8, 21 and 23 of the Treaty on European Union (TEU), Articles 81, 82, 83, 114, 208 and 352 of the Treaty on the Functioning of the European Union (TFEU), the EU Strategic Framework on Human Rights and Democracy as adopted by the Foreign Affairs Council on 25 June 2012, the Action Plan on Human Rights and Democracy 2015-2019, the European Union's Human Rights Guidelines,⁴⁵ the European Commission's Communication on a renewed EU strategy 2011-14 for Corporate Social Responsibility, and most recently the adopted Regulation (EU) 2017/821 of 17 May 2017 (effective from 2021) on Conflict Minerals. Most recently, the EP adopted the non-legally-binding resolution of 25 October 2016 on "corporate liability for serious human rights abuses in third countries (2015/2315(INI))."⁴⁶

At the domestic level, the United Kingdom established the Modern Slavery Act in 2015, which focuses on the transparency of supply chains of companies domiciled in the UK. France adopted the Corporate Duty of Vigilance in 2017, applicable to around 100 French companies,⁴⁷ and the Netherlands recently adopted the Child Labour Due Diligence Law (effective from 2020).⁴⁸ Additionally, in Europe, Switzerland will vote this year on an amendment to the Swiss constitution "which would compel Swiss companies to conduct human rights due diligence on all of their business activities abroad, with possible civil sanctions for noncompliance."⁴⁹

On 22 October 2014 the European Union (EU) adopted the amended 'Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups'. "Disclosure of non-financial information is vital for managing change towards a sustainable global economy by combining long-term

⁴⁵ EU Parliament Resolution 2015/2315(INI) of 25 October 2016 on corporate liability for serious human rights abuses in third countries [2015] OJ P8_TA(2016)0405.

⁴⁶ Ibidem.

⁴⁷ Convington, 'Top 5 Business and Human Rights Concerns for Companies to Monitor', available at <https://www.covafrika.com/2017/03/top-5-business-and-human-rights-concerns-for-companies-to-monitor/> (consulted on 2 April 2018).

⁴⁸ India Committee of the Netherlands, 'Child Labour Due Diligence Law for companies adopted by Dutch Parliament', available at <http://www.indianet.nl/170208e.html> (consulted on 2 April 2018).

⁴⁹ Convington, 'Top 5 Business and Human Rights Concerns for Companies to Monitor', op. cit.

profitability with social justice and environmental protection.”⁵⁰ The Directive has been endorsed as response to the UN Sustainable Development Goals (SDGs) (see Chapter 1.3.) and the Paris Agreement. Member States had to provide provisions for the financial year beginning on 1 January 2017, which oblige business entities located in a territory of the European Union and with an average number of more than 500 employees during the financial year to prepare and submit “a non-financial statement containing information relating to at least environmental matters, social and employee-related matters, respect for human rights, anti-corruption and bribery matters.”⁵¹ Statements are expected to be completed before 6 December 2018, when the Commission shall submit a final report to the European Parliament and to the Council on the implementation of the Directive.⁵² Enterprises are advised to use the long-awaited, non-binding guidelines on non-financial reporting (EC Guidelines) released on 26 June 2017 by the European Commission, which among other things emphasise due diligence processes, the implementation of which is required in Article 1(b) of the Directive.⁵³

Finally, the negotiations of an international, legally binding instrument on transnational corporations and other business enterprises with respect to human rights at the UN level are ongoing. The drafting of the treaty was proposed by Ecuador and South Africa, with support from other members of the OECD,⁵⁴ which eventually led in 2014 to resolution 26/9 of the UN Human Rights Council establishing an open-ended Intergovernmental Working Group on Transnational Corporations and other Business Enterprises (IGWG). A Chairperson-Rapporteur was mandated to draft a legally binding instrument to regulate international business law.⁵⁵ However, the final vote showed that Western countries, where the majority of TNCs have their headquarters, voted against this resolution. These States, including the US, the UK, France, Germany and Japan,⁵⁶

⁵⁰ EU Council Directive 2014/95/EU of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups [2014] OJ L330/9, pp. 1.

⁵¹ *Ibidem.*, pp. 2.

⁵² *Ibidem.*, pp. 8.

⁵³ *Ibidem.*, pp. 4.

⁵⁴ De Schutter, 2016, p. 43.

⁵⁵ UNHRC, Resolution 26/9 of 14 July 2014, ‘Elaboration of an international legally binding instrument on transnational corporations and other business enterprises with respect to human rights’ A/HRC/RES/26/9, pp. 2.

⁵⁶ *Ibidem.*, pp. 3.

ostensibly protect themselves from far reaching obligations and potential disruption to their sovereignty. The situation around the preparation of legally binding instruments for business and human rights has not changed much since the first failure to adopt the Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights for discussion in 2003.⁵⁷ There is a certain level of scepticism around whether an agreement will be reached on the content of such a treaty. If a treaty were to be put in place, it may lack ratification from developed countries, or its content could be too intangible, meaning that obligations could be sacrificed for the sake of widespread approval.⁵⁸

1.3. HUMAN RIGHTS AND SUSTAINABLE DEVELOPMENT GOALS

The process of social change considers human rights and development as two inseparable parts. It is right-based as well as economically grounded process, which has to be sustainable in order to be successful and long-term. The most commonly quoted definition of sustainable development is from the Brundtland Report, which says that “sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”⁵⁹ According to Jack Donnelly, sustainability “simply redefines human rights, along with democracy, peace, and justice, as subsets of development.”⁶⁰

To reaffirm international commitment to the principles of the Charter of the United Nations and to stress their connection to sustainable development, world leaders came together at the UN Headquarters in New York to adopt the UN Millennium Declaration in September 2000. Committing their nations to reducing extreme poverty and achieving eight targets – the Millennium Development Goals (MDGs) with a deadline of 2015 – the General Assembly established that “only through broad and sustained efforts to create a shared future, based upon our common humanity in all its diversity, can

⁵⁷ Cirliq, 2016, pp. 241.

⁵⁸ Ibidem., pp. 243.

⁵⁹ World Commission on Environment and Development ‘Report of the World Commission on Environment and Development: Our Common Future’, (Brundtland Report), 1987, available at [http://www.exteriores.gob.es/Portal/es/PoliticaExteriorCooperacion/Desarrollosostenible/Documents/Informe%20Brundtland%20\(En%20ingl%C3%A9s\).pdf](http://www.exteriores.gob.es/Portal/es/PoliticaExteriorCooperacion/Desarrollosostenible/Documents/Informe%20Brundtland%20(En%20ingl%C3%A9s).pdf) (consulted on 2 April 2018), pp. 37.

⁶⁰ Donnelly, 1999, pp. 611.

globalisation be made fully inclusive and equitable.”⁶¹ However, in the final MDGs report in 2015 it was concluded that, despite the fact that significant achievements had been made, millions of people from the most vulnerable groups were left behind.⁶²

Lesson learned, the UN General Assembly adopted Resolution 70/1 “Transforming our world: the 2030 Agenda for Sustainable Development” (the 2030 Agenda) with the central motto “leave no one behind” on its seventieth session on 25 September 2015. Seventeen Sustainable Development Goals (SDGs) for the post-2015 period were announced, along with 169 associated targets effective from 1 January 2016.⁶³ The ambitious and extensive 2030 Agenda for “5P - people, planet, prosperity, peace and partnership” goes far beyond the MDGs in encompassing issues related not only to economic, social and cultural rights, but also to civil and political rights and the right to development. The so-called “triple bottom line approach to human wellbeing” - economic development, environmental sustainability, and social inclusion - embodies the central idea of all seventeen goals and predominantly the greatest global challenge: the eradication of poverty.⁶⁴

The 2030 Agenda is explicitly grounded in numerous international human rights treaties, including the Charter of the United Nations, the Universal Declaration of Human Rights, the Millennium Declaration and the 2005 World Summit Outcome, the Declaration on the Right to Development.⁶⁵ The Danish Institute for Human Rights linked 156 of the 169 SDG targets, i.e. more than 90% of them, with internationally recognised human rights and labour standards.⁶⁶ Therefore, the 2030 Agenda and UNGPs, which also

⁶¹ UNGA, Resolution 55/2 of 18 September 2000, ‘United Nations Millennium Declaration’ A/RES/55/2, pp. 2.

⁶² UN, ‘The Millennium Development Goals Report’, 2015, available at [http://www.un.org/millenniumgoals/2015_MDG_Report/pdf/MDG%202015%20rev%20\(July%2015\).pdf](http://www.un.org/millenniumgoals/2015_MDG_Report/pdf/MDG%202015%20rev%20(July%2015).pdf) (consulted on 3 April 2018), pp. 8.

⁶³ UNGA, Resolution 70/1 of 21 October 2015, ‘Transforming our world: the 2030 Agenda for Sustainable Development’ A/RES/70/1, pp. 6.

⁶⁴ Sachs, 2012, pp. 2207.

⁶⁵ UNGA, Resolution 70/1 of 21 October 2015, ‘Transforming our world: the 2030 Agenda for Sustainable Development’, op. cit., pp. 4, 6.

⁶⁶ Danish Institute for Human Rights, ‘Human rights and the SDGs’, available at <https://www.humanrights.dk/our-work/sustainable-development/human-rights-sdgs> (consulted on 2 April 2018).

undeniably contribute to a socially sustainable globalisation⁶⁷ complement each other and represent key standards where there is currently no consensus on binding regulations.

In its essence, the 2030 Agenda, as well as its preamble, calls for the incorporation of collective aims and strong ownership to “respect, protect and fulfil” human rights not only by States, but by all. Many stakeholders will inevitably face complex decision-making processes and will subsequently have to take joint actions on SDGs. “Mobilisation of the private sector is repeatedly emphasised as a prerequisite for successful implementation of the SDGs.”⁶⁸ Furthermore, global knowledge possessed across many sectors such as governments, international institutions, academia, and civil society will be needed to identify critical steps in the pathway to success.⁶⁹ No stakeholder should be left behind, nor should any other individual or group affected by companies’ and states’ deeds.

1.4. INSTRUMENTAL STAKEHOLDER THEORY

“Companies exist in increasingly complex environments due to the ever-more globalised nature of their operations and markets.”⁷⁰ They are dependent on a large number of stakeholders with different ideological perspectives, which may become conflicting in certain situations. Stakeholders decide the legitimacy of the company and the level of ‘social risk’, i.e. what is acceptable or not, when a profit is being made. Managers are forced to deal with conflicting demands and to stay socially responsible to enable the enterprise to anticipate changing societal conditions, and thereby to develop in new markets. Legitimacy has some distinctive attributes that affect the way managers must deal with dilemmas arising from challenges to their firm. When a company does not meet stakeholders’ expectations, its legitimacy is at stake. Legitimacy is judged in accordance with a set of norms and values that are considered appropriate and desirable.⁷¹ It is pushed by external control and is mirrored in the company’s reputation, and therefore its market success. The control over companies’ normative legitimacy is distributed

⁶⁷ UNHRC, ‘UNGPs Framework’, op. cit., pp. 6.

⁶⁸ Dilyard & Witte, 2017, pp. 2.

⁶⁹ Sachs, 2012, pp. 2211.

⁷⁰ Yaziji & Doh, 2009, pp. 39.

⁷¹ Ibidem., pp. 41.

across a range of players with different ideologies and opinions, and is thus socially constructed.⁷²

Such players, i.e. stakeholders, are “any group or individual who can affect or is affected by the achievement of the organisation objectives.”⁷³ Most often, internal stakeholders are shareholders, customers, suppliers, employees, business partners and sub-contractors, and external stakeholders are local communities, government agencies, international organisations and unions, and non-governmental organisations (NGOs), which have a distinguishable relationship with a company and an ability to affect the organisation. This list of stakeholders is not final, so may be broadened to less traditional groups, such as women, in order to achieve business objectives.⁷⁴ In spite of this, it is questionable whether women can be identified as a group (see Chapter 4.1.). Feminists argue that women, as internal as well as external stakeholders, are an inalienable part of BHR and sustainable development.

⁷² Ibidem., pp. 39-42.; EU Commission, ‘A renewed EU strategy 2011-2014 for Corporate Social Responsibility’, op. cit., pp. 3.

⁷³ Freeman 1984, pp.46.

⁷⁴ Friedman & Miles, 2006, pp. 11-13.

CHAPTER 2

METHODOLOGY

Considering the enormous leverage of TNCs on society, states and international organisations have recognised the pressing need to engage business enterprises in social matters, not only as financial contributors, but as powerful players in the globalised world. At the same time, companies, working under the pressure of various stakeholders' demands and legal standards, look for innovative solutions for various difficulties. Therefore, need has emerged to seek alternative ways to engage business enterprises and other organisations. With the ambitious SDGs in place, Caroline Witte and John Dilyard emphasise that “the use of partnerships for progress on the SDGs has received very little attention. Because it is likely that in the coming decades many public-private partnerships will be created under the umbrella of the SDGs, analysing such partnerships should be a fruitful area for future research.”⁷⁵ Such demand for companies' structural adjustments is the only way that companies can fully address SDGs, whilst UNGPs serve here as the fundamental tool for companies to understand their responsibilities and to implement appropriate measures through the process of complex human rights due diligence (HRDD) process.

NGOs have long been ignored in this context due to their essential differences from business, but recently companies have been discovering the beneficial potential of NGOs. The development of business relations to human rights corresponds with the development of NGOs and feminist movements, which have mutually influenced one another. Some of those relations have turned into closer cross-sector collaborations, which are themselves subject to change. However, “while many companies have embraced the need to reduce their negative environmental impacts, much less progress has been made on their social impact.”⁷⁶ This is even more relevant when it comes to

⁷⁵ Dilyard & Witte, 2017, pp. 3.

⁷⁶ Business and Sustainable Development Commission, 'Better Business Better World', 2017, available at http://report.businesscommission.org/uploads/BetterBiz-BetterWorld_170215_012417.pdf (consulted on 8 June 2018), pp. 86.

women's rights, which have been perceived as conflictual to the business sector, especially in traditionally masculine industries. Besides the potential of cross-sector collaboration to enhance the correct and effective implementation of women's rights, and thus national and international law as well as the fulfilment of SDGs, there are many challenges and risks remaining when considering the 'double trouble' caused by the interaction of the traditionally conflictual groups of business-NGO and business-feminism.

In this thesis, business enterprises are represented by TNCs, which have one additional aspect in comparison with small and medium enterprises (SMEs), i.e. the extraterritoriality of their operations and their impact. As a result, TNCs do not have to obey single national legal obligations but variations of them across the world, which often differ in emerging countries where the majority of the manual workforce and suppliers are located. Their activities are complex, and it is not possible to regulate, monitor and shape them within national endeavours as with SMEs. However, SMEs are in no way excluded from cross-sector partnering and all aspects, benefits, and challenges to be discussed in this paper are also applicable to SMEs, except those which directly target extraterritorial dimensions of operations. Differentiation in the range of relations between entities that are more or less hidden behind the corporate veil are not in the scope of this thesis, however it is acknowledged that their structural arrangements have an effect on some activities in corporate-NGO partnerships. In this context, a closer look is given to Western European countries in connection to recent developments in EU legislation for BHR.

2.1. SOCIOLOGICAL QUALITATIVE APPROACH

In this paper, the emerging phenomenon of business-NGOs collaborating on protection of human rights will be analysed using a qualitative sociology approach, overlapping with international human rights law. This research is grounded in organisational sociology, social constructivism, and feminist postmodernism epistemology, pinpointing the multiplication of feminism depending on one's ethnicity,

culture, sexuality, class, and myriad other factors, as described by Sandra Harding.⁷⁷ The clash between standpoint feminism and feminist postmodernism is reflected in the problematics of the identification of women as stakeholders, and predetermines different NGOs' approaches to business, as well as the success of their cooperation and joint projects. Intersectional and interdisciplinary approaches are mirrored in this paper's methodology, as are sociological theories and a feminist epistemology analysis of business-NGOs cooperation which enables the identification of related risks and benefits which are embedded in societal norms and structure. Interdisciplinarity allow companies and NGOs to understand the dynamics of their collaboration as well as the impact of their work on society. UNGPs are taken as the key tools for respecting, protecting and fulfilling women's rights throughout companies' operations in order to contribute to the achievement of SDGs.

This research aims to provide an overview of the dynamics of business-NGO partnerships when implementing women's rights to help them realise companies' potential for far-reaching leverage, and overcome challenges related to women's rights implementation as well as execution of the cooperation itself. This thesis will argue that stand-alone financial contributions from companies are not sufficient to reach SDGs, while capacity building is presented as a need for adjusting companies' strategies and operations, using UNGPs as a main tool. The emphasis on the potential risks and challenges of cross-sector partnering is aimed at helping both sides to understand, anticipate, prevent and mitigate them.

The research question and sub-question emerging from these objectives are: *What are the greatest challenges in the implementation of women's rights in business through corporate-NGO partnering, and how they might be effectively addressed so that the partnership contributes to reducing the feminisation of poverty and thus global poverty itself?* The sub-question is: *How may business-NGO partnerships use UNGPs and SDGs in order to eradicate the feminisation of poverty?*

This thesis certainly does not attempt to discuss whether or how women are discriminated against in business, or the consequences thereof, as there is a myriad of

⁷⁷ Harding, 1986, pp. 26-28.

theories, research and data already available on these subjects. It is also certainly not a comprehensive elaboration on feminist theories and organisational sociology theories. Due to the limited length of this thesis, profound elaboration on additional elements comprised of sexual orientation, ethnicity, race, age, disabilities and other will be intentionally omitted, although it is encouraged that these elements be subject to further research. To analyse whether and to what extent these partnerships have had positive impact on the protection of women's rights is also beyond the scope of this thesis. Currently there is no such data available, and the complexity of the issue does not allow the collection of primary data, as monitoring and reporting mechanisms would need to be set up first. Taking into account calls for the involvement of external experts and third parties in UNGPs, SDGs and international treaties, it is assumed that cross-sector partnerships are generally considered to be beneficial to society, so they are worth further scrutiny and best-practice guidance.

2.2. METHODS AND TECHNIQUES

This research consists of a desk-based study, semi-structured interviews with researchers and practitioners on cross-sector partnering, and participation in a conference on the development of EU legislation to foster gender equality in the workplace. The social contract (Thomas Donaldson), social capital (Pierre Bourdieu, Robert Putnam), stakeholder theory (Milton Friedman), the collaborative continuum (James Austin), gender polarisation (Sandra Bem), transnational business feminism, Joan Acker's theories on gender in globalisation and capitalism, hegemonic masculinity (Raewyn Connell), ethics of care (Carol Gilligan), and related criticism are used to analyse the UNGPs (Pillar II and Principles 29-31) and SDGs 5, 8, 10, and 17, and targets in connections with business-NGO partnering and women's rights in the workplace.⁷⁸ In order to demonstrate it in practice, several recent reports and examples of partnerships and projects between companies and NGOs are used. On the Nike's Girl Effect project⁷⁹

⁷⁸ The original texts of the UNGPs (Pillar II.) and the SDGs 5, 8, 10 and 17 and Targets are enclosed as Annex 2 and 3. Targets that are specifically directed towards States (identified with letters rather than numerals, e.g. 1.a.) are excluded from this analysis.

⁷⁹ Nike, 'Girl Effect', available at <https://www.girleffect.org/> (consulted on 8 June 2018).

is demonstrated challenges and risks of tactic cross-sector cooperation on women empowerment, whereas several alliances in a financial sector serve as best practice examples of practical outcomes of gender-sensitive investment strategies. For utmost clarity in analysis and successive practical use, the Guiding Chart for Business and NGO Cooperation on Women's Rights (the Chart) with areas of interest was created to demonstrate the interrelation of UNGPs and SGDs, business-NGO partnerships, and women's rights in terms of benefits and risks for companies, NGOs, and society. This chart, enclosed as Annex 1, has been inspired by the "Women's Empowerment Principles" (WEPs),⁸⁰ by the report "Business Reporting on the SDGs: An Analysis of the Goals and Targets" by The UN Global Compact and Global Reporting Initiative (GRI) and UN Global Compact,⁸¹ by the "Beijing Declaration and Platform for Action by UN Women,"⁸² and by the "Women in Business and Management: Gaining Momentum Global Report" by ILO.⁸³

Additional information and comments were gathered from specialists on cross-sector partnering Ana Zbona, Civic Freedoms & Human Rights Defenders Project Manager in the Business and Human Rights Resource Centre (BHRRC), and Katinka Brose, Politics & Economy Senior Strategy Agent in Fair Pay Innovation Lab gGmbH (FPI) and specialist in gender equality in the workplace and the gender pay gap. These communications partners were interviewed through semi-structured interviews using open-ended questions. Interviews were conducted through email communication and conference calls and were recorded with the informed consent of both communication partners. Both were participating voluntarily and were informed about the purpose and objectives of my research. They were also told that all provided information might be included in the final version of this thesis, which will be publicly accessible. For this

⁸⁰ UN Global Compact & UN Women, 'Women's Empowerment Principles', available at <http://www.weprinciples.org/> (consulted on 8 June 2018).

⁸¹ GRI & UN Global Compact, 'Business Reporting on the SDGs: An Analysis of the Goals and Targets', 2017, available at <https://www.unglobalcompact.org/library/5361> (consulted on 9 March 2018).

⁸² UN Women, The Fourth World Conference on Women, 'Beijing Declaration and Platform for Action +5 Political Declaration and Outcome', 1995, available at <http://www.unwomen.org/en/digital-library/publications/2015/01/beijing-declaration> (consulted on 16 June 2018).

⁸³ ILO, 'Women in Business and Management: Gaining Momentum', 2015, available at http://www.ilo.org/global/publications/books/forthcoming-publications/WCMS_316450/lang-en/index.htm (consulted on 9 March 2018).

purpose, consent with previously agreed rules and conditions was always sought. With regards to confidentiality, information provided by the participants was kept off-record when requested in order to avoid harm to the participants or other stakeholders, and to respect their rights and dignity.

I was able to capture the current development of EU legislation and approaches towards women's rights in the workplace, its implementation and criticism from academics, NGOs and trade unions across the EU, at the Public Policy Exchange conference "Fostering Gender Equality in the Workplace: Developing Inclusive Labour Markets for Women Across the EU" (10th April 2018, Brussels).⁸⁴ The absence of representatives from the business sector at the conference, as well their non-responsiveness to my attempts to reach some of them, set a limitation on this thesis, which thus lacks direct contributions from companies. The unwillingness of contacted companies and NGOs involved in partnerships to respond to any of my questions made it impossible to conduct a comprehensive case study.

⁸⁴ Public Policy Exchange Conference, 'Fostering Gender Equality in the Workplace: Developing Inclusive Labour Markets for Women Across the EU', Brussels, 10th April 2018. (Further referred to as the Conference on Gender Equality in the Workplace.)

CHAPTER 3

CROSS-SECTOR PARTNERING

3.1. SOCIAL PARTNERSHIPS

The established legal framework supplemented by guidelines and recommendations is grounds for further steps. The correct and effective implementation of these guidelines is what ultimately makes the difference. The social contract theory and its division between hypernorms and micronorms indicate that formal acceptance of norms and policy commitments does not necessarily mean actual compliance and implementation in practice. The EP Policy Department expressed concern by acknowledging that “the human rights agenda in general is plagued by a significant gap between the formal acceptance of norms and policy commitments on the one hand and on the other hand the achievement of compliance and implementation in practice.”⁸⁵

Business enterprises must have processes in place to integrate human rights into their operational procedures and business strategies in order to meet their social and environmental responsibilities in full. In close collaboration with their stakeholders, companies are “maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large and identifying, preventing and mitigating their possible adverse impacts.”⁸⁶ Such collaboration is commonly identified as “a temporary social arrangement in which two or more social actors work together toward a single common end requiring the transmutation of materials, ideas, and/or social relations to achieve that end.”⁸⁷

Most commonly, industry leaders ally themselves with one another, sharing their knowledge and raising standards and practices across the entire industry in order to overcome shared challenges. Despite the fact that these collaborations might be easier to

⁸⁵ EU Parliament, ‘Implementation of the UN Guiding Principles on Business and Human Rights’, op. cit., pp. 17.

⁸⁶ EU Commission, ‘A renewed EU strategy 2011-2014 for Corporate Social Responsibility’, op. cit., pp. 6.

⁸⁷ Roberts & Bradley, 1991, pp. 212.

establish and maintain due to the similarity in nature, culture, objectives in revenues, and operational systems of both parties, they certainly lack the additional values that a cross-sector partnership may bring. Therefore, multi-stakeholder partnerships, where governments, private sector and civil society organisations join forces, have been on the rise.⁸⁸ Social partnerships are cross-sectoral in essence; Sandra Waddock describes them as “the voluntary collaborative efforts of actors from organisations in two or more economic sectors in a forum in which they cooperatively attempt to solve a problem or issue of mutual concern that is in some way identified with a public policy agenda item.”⁸⁹ Cross-sector social-oriented partnerships (CSSPs) may originate in various disciplines and develop to different sizes with distinctive scope and purpose in order to address emerging social issues. “They can range from dyads to multiparty arrangements, local to global levels, short-term to long-term time frames, and totally voluntary to fully mandated.”⁹⁰

Firms have a chance to engage in three different types of cross-sector partnerships to address social issues based on interested parties: business-nonprofit, business-government, and trisector.⁹¹ A so-called ‘Public-Private Partnership’ (PPP) between a government and a private company is considered as the traditional cross-sector partnering model “under which the private company finances, builds and operates some element of a service which was traditionally considered a government domain.”⁹² Although the private sector cannot supplement government responsibilities, companies’ financial contributions may notably help. Since the introduction of PPPs in the 1980s, we have experienced a revival of interest in transferring private capital into public matters, especially in developing countries such as China, Brazil, the Russian Federation, India, Mexico, and Turkey, as well as Latin America, due to their potential for market growth.

⁸⁸ GRI, UN Global Compact & The World Business Council for Sustainable Development (WBCSD), ‘SDG Compass: The guide for business action on the SDGs’, 2015, available at https://sdgcompass.org/wp-content/uploads/2015/12/019104_SDG_Compass_Guide_2015.pdf (consulted on 16 June 2018), pp. 24.; Interview with Ana Zbona, Civic Freedoms & Human Rights Defenders Project Manager, BHRRC, 19 April 2018.

⁸⁹ Waddock, 1991, pp. 481-482.

⁹⁰ Selsky & Parker, 2005, pp. 850.

⁹¹ *Ibidem.*, pp. 849.

⁹² UN, The Conference on Trade and Development, ‘Trade and Development Report: Making the international financial architecture work for development’, 2015, available at http://unctad.org/en/PublicationsLibrary/tdr2015_en.pdf (consulted on 13 June 2018), pp. 160.

At its peak in 2012, \$159 billion was invested in infrastructure projects alone and tens of billions of dollars were invested in water, sanitation, and energy.⁹³

In roughly the past 25 years, collaborative tendencies have become relatively common and high-profile.⁹⁴ In 2015, Robert McCorquodale and his collective conducted research into the implementation of HRDD as envisaged by the UNGPs among 152 respondents. The majority of them were multinational enterprises around the world. A high number of companies have indicated that “a collective approach assists significantly where individual company action is unlikely to result in change.”⁹⁵ Furthermore, companies have perceived non-traditional engagement with external partners as an exercise of third party leverage within a company’s value chain.⁹⁶ In combination with the recognition of the wider scope of business stakeholders, the number of business partnerships with other actors from the public sector, such as NGOs, is growing.

3.2. SOCIAL AND SYMBOLIC CAPITAL

A critical asset of social partnerships is ‘social capital’, a theory developed by Pierre Bourdieu, James Coleman, and Robert Putnam. There is no single definition of the social contract, but Bourdieu describes it in his classic text ‘The Forms of Capital’ as “made up of social obligations (‘connections’), which are convertible, in certain conditions, into economic capital and may be institutionalised in the form of a title of nobility.”⁹⁷ Social capital is about the value of social networks between likeminded individuals and members of groups that benefit from material or symbolic exchange. This exchange bonds them and builds bridges between diverse people, with norms of reciprocity.⁹⁸ Bourdieu constructs this theory on exchange in a kinship-like relationship kinship relations exchange, which happens between individuals and small, recognised groups, whereas Robert Putnam stretched his theory to larger political structures as an

⁹³ UN, The Conference on Trade and Development, ‘Trade and Development Report: Making the international financial architecture work for development’, op. cit., pp. 160-161.

⁹⁴ Selsky & Parker, 2005, pp. 849.

⁹⁵ McCorquodale, Smit, Neely & Brooks, 2017, pp. 215.

⁹⁶ Ibidem., pp. 213-215.

⁹⁷ Bourdieu, 1986, pp. 243

⁹⁸ Ibidem., pp. 249.

explanation for well-governed and economically evolved societies.⁹⁹ In a globalised world, connections are borderless and go through all sectors and spheres as new members come and go, so the boundaries delimiting groups, and perhaps sectors themselves, are blurring.¹⁰⁰ At the same time, these exchanges maintain the network and lead to lasting relationships.¹⁰¹

Besides social capital, Bourdieu talks about ‘economic capital’, which is directly convertible into money, and ‘cultural capital’, which is based on forms of educational qualifications. All forms of capital are connected and may be converted from one form to another. Moreover, the size of one capital influences the status of the others for the person or a group who possesses the capital. According to the C&E Advisory benchmarking report, corporations are becoming increasingly aware of this fact, as they are planning to increase financial investment in building these cross-sector partnerships in future years.¹⁰² In order to gain economic capital, corporations have to invest, and not only financially, into social capital.

Besides material changes that may take place due to the existence of an established network, individuals and groups in these networks possess a ‘symbolic capital’ - skills, knowledge, and experience. In view of value and cost, these people represent ‘human capital’ to an organisation or company. Symbolic and human capitals are commodities beneficial to trade. Internal stakeholders, such as employees, business partners, and others, already represent the social capital from which companies benefit by governing them as human capital to some extent. However, what is limited within one sector limits exchange and final profits too. When CSSPs are being established, the merging of the social capital of internal and external stakeholders occurs too. Both parties may benefit from newly acquired contacts along with the outcomes of material and symbolic exchange.

⁹⁹ Robert Putnam developed Bourdieu theory in his book *Making Democracy Work: Civic Traditions in Modern Italy*, 1993.

¹⁰⁰ Selsky & Parker, 2005, pp. 853.

¹⁰¹ Bourdieu, 1986, pp. 249.

¹⁰² C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, 2017, available at <https://www.candeadvisory.com/barometer> (consulted on 13 February 2018), pp. 6.

3.3. CORPORATE-NGO PARTNERSHIPS

3.3.1. *NGOs as Stakeholders*

Non-governmental organisations (NGOs), also known as non-profit, charity, voluntary or civil society organisations, are being recognised as the key ‘third sector’ of development, human rights, humanitarian, environmental, and many other types of publicly beneficial action.¹⁰³ They share common interests and provide a variety of services and advocacy with an aim to shape the direction of society.¹⁰⁴ The definition of an NGO remains problematic due to their various sizes, organisational structures, and specialisations, but they share certain characteristics. Although they receive funding from governments and international organisations, they are supposed to remain politically neutral. Therefore, they are to certain extent independent in their objectives and activities, which are not driven by a profit motive but by a vision to empower disadvantaged people and groups and to have a positive impact on the development of society. In relation to structure, there are local and grassroots organisations working on specific issues with local communities, as well as international non-governmental organisations (INGOs) such as CARE International, Amnesty International, Oxfam International or Save the Children, which operate in many countries. Due to a lack of accurate statistics, it is not possible to quantify the exact number of NGOs, but in 2000 the UN estimated that there were 35,000 large established NGOs, and combined with grassroots organisations the number could total a few hundred thousand.¹⁰⁵

The role of NGOs may be divided into three components based on their type of work: implementer, catalyst, and partner. The implementer role rests in service and goods delivery in a wide range of areas, such as healthcare, emergency relief, or microfinance. As catalysts, they advocate and shape systems and policy processes by providing expert advisory and consultation services to various stakeholders, from local communities to governments and businesses.¹⁰⁶ Via engaging in lobbying, organising conferences and other educational public events, and campaigning for and promoting human rights, NGOs

¹⁰³ Lewis, 2010, pp.1.

¹⁰⁴ Yaziji & Doh, 2009, pp. 3-5.

¹⁰⁵ Lewis, 2010, pp. 1-2.

¹⁰⁶ Lewis, 2010, pp. 1-2.

“give a voice and provide access to institutions to promote social gain and/or mitigate negative spillovers from other economic activity.”¹⁰⁷ Moreover, so-called ‘watchdog’ NGOs also provide monitoring and reporting.¹⁰⁸ Finally, the role of partner reflects the recent growth of NGO collaboration with governments and the private sector.¹⁰⁹ Their joint activities seek to provide support for the implementation of socially responsible business activities and to raise enforceable standards on industry and society by averting problems, accelerating innovation, foreseeing shifts in demand, shaping legislation, and setting industry standards.¹¹⁰

3.3.2. *Development of NGOs*

In spite the fact that civil society begun to form itself into some form of groups, movements or organisations since the end of 18th century, associations among likeminded people occurred throughout the history.¹¹¹ Issue-based movement focused on abolition of slavery, feminist movements for women suffrage or movements for world peace become prominent after the First World War. In 1945, Article 71 of the UN Charter introduced the term “non-governmental organisation” and so formalised their work, which also contributed to the drafting of the Charter itself. After the NGOs recession due to Cold War tensions, their number and importance were rapidly increasing since 1970s. In the late 80s, NGOs were perceived mostly as compensators to an inefficient government aid. That time, their campaigning against corporate violations of human rights was heavily influencing submission of the first proposal for the Business and Human Rights Convention adoption by the UN General Assembly. Later on, they become advocates for a ‘good governance’ development and commonly engaged themselves for instance in changing mainstream thinking about women empowerment and gender related problematics, whereas organised themselves around poverty reduction work.¹¹²

¹⁰⁷ Yaziji & Doh, 2009, pp. 8-9.

¹⁰⁸ Ibidem., pp. 9.

¹⁰⁹ Selsky & Parker, 2005, pp. 850.

¹¹⁰ Lewis, 2010, pp. 2; Yaziji & Doh, 2009, pp. 129.

¹¹¹ Yaziji & Doh, 2009, pp. 3.

¹¹² Lewis, 2010, pp. 3-4.

Nowadays, NGOs work with various human rights and humanitarian issues all over the world. While they share common goals, strategies for reaching these targets have developed into two forms that differ in the methods used and in public self-presentation. While ‘watchdog NGOs’ focus on ensuring the actual implementation of already existing requirements established by regulatory and legislative bodies, ‘social movement NGOs’ usually try to go against the established system and seek to achieve more radical and rapid change¹¹³ through activism, campaigning, and ‘naming and shaming’ tactics.¹¹⁴ Moderate NGOs, who offer audits, consultations, and training, try to work with the established framework. It may seem that radical NGOs are not suitable for social partnerships with businesses and place themselves in clear opposition to globalised business activities, however recent joint efforts in major public affairs and campaigns has proved this wrong. Emerging public affairs and events, such as launching new policy regulations (e.g. gun reform in the US) or campaigns (e.g. #MeToo) evokes reactions across sectors.

Such triggers may reveal commonalities between businesses and NGOs and lead to the discovery of common ground. This kind of entry point can contribute to building bridges between sectors and initiate some sort of informal partnering.¹¹⁵ Moreover, this duality in the work of NGOs simulates the ‘good cop, bad cop’ strategy, with radical NGOs publicly raising an issue, for example of corporate violations of human rights, while more moderate NGOs offer companies a helping hand when they are forced to respond to the emerging allegations.¹¹⁶ Ana Zbona from BHRRC comments that some companies are actually in favour of having different NGOs on the scene.¹¹⁷ Thanks to NGOs’ open criticism and raising of public awareness of problems, companies pay attention to these issues. The work of NGOs also inspires a similar reaction in the public, i.e. customers, which puts pressure on companies to act upon the issues and shape discourse in society. Consequently, companies can have more private dialogue with moderate NGOs, which may provide them with a more detailed analysis of the situation

¹¹³ Yaziji & Doh, 2009, pp. 9.

¹¹⁴ Interview with Ana Zbona, op. cit.

¹¹⁵ Ibidem.; Yaziji & Doh, 2009, pp. 106.

¹¹⁶ Yaziji & Doh, 2009, pp. 106.

¹¹⁷ Interview with Ana Zbona, op. cit.

and a range of services to solve it. Additionally, such a process may even lead to formal partnering. For these reasons, Zbona perceives the various roles of NGOs positively and points out that despite differences in strategies, they are targeting the same goals. She says that they “can all work in unison rather than black and white. There is no black and white, the one or the other.”¹¹⁸ The two approaches do not necessarily have to be contradictory or separate; in some cases it is even possible to observe their overlapping within a single NGO.¹¹⁹

3.4. COLLABORATIVE CONTINUUM

Together with NGOs’ work, the main features of CSSPs are also evolving. An evolution has been observed from initially conflictual, and lately rather isolated, interactions to more integrated and embedded exchanges within corporate-NGO partnerships.¹²⁰ James Austin captures this shift from tactical to strategic partnering in his ‘collaborative continuum’ theory, which categorises CSSPs into three stages based on their degree and form of interaction: *philanthropic*, *transactional*, and *integrative*.¹²¹

“Philanthropy has been increasing in real terms since the late 1980s and has been growing faster than foundation or individual giving.”¹²² Philanthropy is simply a traditional charitable giving where, except for the enhancement of a company’s reputation, the value flows in one direction with the company as the donor and NGO as the beneficiary. A minimum interaction and effort is required from the company, and the overall expectations are rather low, narrowly defined, and short-term.¹²³

Despite the fact that companies are mostly familiar with the CSR concept, some of them perceive it as a philanthropic rather than strategic approach.¹²⁴ Moreover, the reasons for this type of partnering may often be tactical, thus the commentary of the UNGP 11 says that failure to respect human rights throughout companies’ operations

¹¹⁸ Interview with Ana Zbona, op. cit.

¹¹⁹ For instance, Oxfam is known for its partnering with Marks&Spencer, but at the same time lobby in the legislative arenas.; Yaziji & Doh, 2009, pp. 9-10.

¹²⁰ Yaziji & Doh, 2009, pp. 178.

¹²¹ Austin, 2009, pp. 20.

¹²² Ibidem., pp. 11.

¹²³ Ibidem., pp. 20-22.

¹²⁴ EU Parliament, ‘Implementation of the UN Guiding Principles on Business and Human Rights’, op. cit., pp. 17.

cannot be justified by *ad hoc* human rights supportive activities.¹²⁵ Doctors Without Borders recognised this in 2016, when they rejected the donation of the PCV13 pneumonia vaccine (Prevnar 13) from biopharmaceutical company Pfizer, commenting that the donation is not a long-term solution, but only justification to keep the price for the vaccine so high that it remains unaffordable for other humanitarian organisations and developing countries.¹²⁶

The *transactional stage* involves a series of specific activities closely connected to business operations and mutual exchange of values. Communication between both sides in the transactional stage is broader and more intense than in the philanthropic stage, as is the active involvement of companies' employees. Seeking similarities in their work, values, and goals demands greater time investment, but results in the growth of the partnership.¹²⁷ Such tendencies culminate in the last *integrative stage*, which represents a strategic BHR approach where the boundaries between the two organisations are blurred. There is no search for common values, but rather a creation of joint values and goals within an institutionalised alliance. An internalised strong commitment to common goals is encompassed in a business strategy. Extensive engagement demands time and additional assistance, i.e. from employees, who identify with the company's culture and are devoted to tackling social issues.¹²⁸

James Austin clearly illustrates changes in the key elements of cooperation through the three stages in his well-known graph (see Figure 1). McKinsey & Company further presents this evolution in connection with benefits for business and society in Figure 2.

¹²⁵ UNHRC, 'UNGPs Framework', op. cit., pp. 13.

¹²⁶ Hamblin, James, 'Why Doctors Without Borders Refused a Million Free Vaccines: The climax of a standoff with the pharmaceutical industry over high prices', in the Atlantic, 2016, available at <https://www.theatlantic.com/health/archive/2016/10/doctors-with-borders/503786/> (consulted on 12 June 2018).

¹²⁷ Austin, 2009, pp. 22-26.

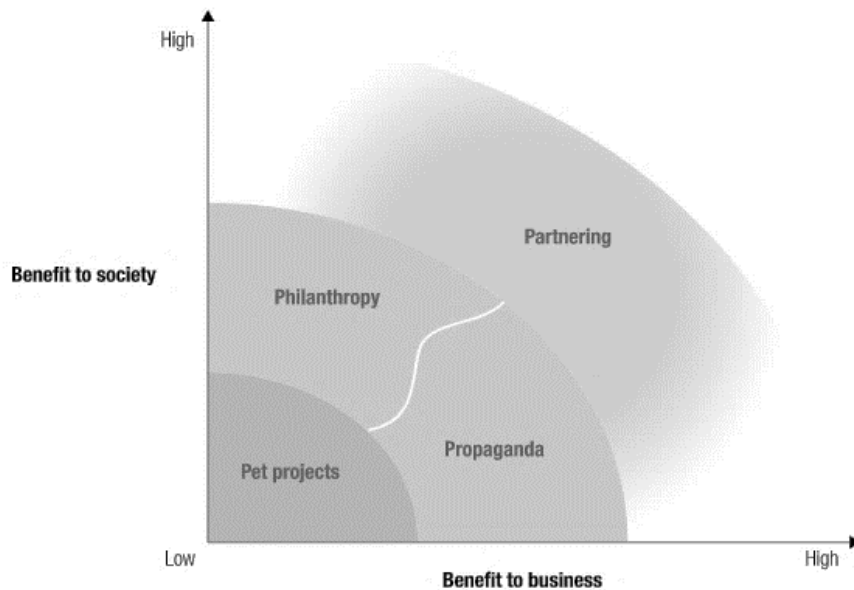
¹²⁸ Ibidem., pp. 26-29.

Figure 1: James Austin’s Collaborative Continuum

	One	Two	Three
Relationship stage	Philanthropic	Transactional	Integrative
Level of engagement	Low	→ → → → → → → → → → → →	High
Importance to mission	Peripheral	→ → → → → → → → → →	Strategic
Magnitude of resources	Small	→ → → → → → → → → → → →	Big
Scope of activities	Narrow	→ → → → → → → → → → → →	Broad
Interaction level	Infrequent	→ → → → → → → → → →	Intensive
Managerial complexity	Simple	→ → → → → → → → → →	Complex
Strategic value	Modest	→ → → → → → → → → → → →	Major

Source: Austin, 2009, pp. 35.

Figure 2: CSR Level of Engagement¹²⁹



Source: McKinsey & Company

Examples of all stages can certainly be found, but Austin points out that after more than two decades of cross-sector partnering, more and more partnerships reach the transactional stage and projects that are initially philanthropic are paving the way for an

¹²⁹ Keys, Tracey; Malnight, Thomas W. & Van der Graaf, Kees, ‘Making the most of corporate social responsibility’, in McKinsey Quarterly, 2009, available at <https://www.mckinsey.com/global-themes/leadership/making-the-most-of-corporate-social-responsibility> (consulted on 8 June 2018).

increased number of integrative collaborations.¹³⁰ Such development is supported by the mere existence of a number of NGOs, consultation agencies, and organisations such as McKinsey & Company, The Danish Institute for Human Rights, Business for Social Responsibility (BSR), C&E Advisory, FPI, and Shift,¹³¹ which directly offer their services to companies for work on sustainable development. A holistic, integrative, and strategic approach in partnerships is preferred when working towards sustainability, because addressing global social problems can only be done over a long period, which is characteristic for the last stage of partnering.¹³² The C&E Corporate-NGO Partnerships Barometer for 2017, which conducts annual research into Corporate-NGO partnerships across the UK, confirms that partnerships are maturing into higher value, more strategically based and longer-term partnerships every year. 42% of their respondents, compared with 24% in the previous year, referred to “deeper, problem-solving partnerships designed to address core, mission-relevant or purpose-led issues in ways that create value for society, for ourselves and for our...partners.”¹³³ Therefore SDGs are more likely to be addressed within the last stage of partnering.

3.5. THE CALL FOR PARTNERSHIPS IN UNGPs AND SDGs

The international human rights legal framework supports a collaboration between Member States and PPP in the traditional sense in order to jointly deal with extraterritorial obligations and development issues. However, in recognition of a broader scale of potential business stakeholders, the call for cooperation also extends to alternative partners. Multi-stakeholder alliances and business-government-civil-society initiatives, along with others, are often encouraged in the UNGPs and are detailed in the 2030 Agenda.

UNGP 16(b) recommends that business enterprises use external expertise when expressing their commitments in a policy statement. Furthermore, UNGP 17 defines the parameters of HRDD, which is a complex process comprised of “assessing actual and

¹³⁰ Austin, 2009, pp. 1.

¹³¹ Shift Project, Centre of expertise on the UNGPs, available at shiftproject.org.

¹³² Yaziji & Doh, 2009, pp. 124.

¹³³ C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, op. cit. pp. 13.

potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed.”¹³⁴ The implementation of this system and all necessary procedures, methods, and tools in a company requires independent external human rights expertise, according to UNGP 18(a), and the involvement of “potentially affected groups” as stated in UNGP 18(b). John Ruggie further comments on UNGP 18(b): “In situations where such consultation is not possible, business enterprises should consider reasonable alternatives such as consulting credible, independent expert resources, including human rights defenders and others from civil society.”¹³⁵

The call for involvement of all relevant stakeholders in cooperation towards combating the greatest social and environmental threats peaked in Agenda 2030’s last SDG 17: “Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development”.¹³⁶ This was one of the eight goals transferred from Millennium Declaration, namely the Goal 8 calling for global partnership for development. Although the SDG 17 may seem to primarily address State responsibilities towards developing countries, it also relates to domestic and international private business and finance and addressing systemic issues through technology, innovation, capacity-building, exchange of experiences and monitoring.¹³⁷ Article 67 of the General Assembly Resolution on 2030 Agenda speaks directly to business enterprises by saying: “We call upon all businesses to apply their creativity and innovation to solving sustainable development challenges” in accordance with UNGPs and ILO labour standards.¹³⁸

The dimensions of this goal are specified in 19 targets, which are directly connected to broader UN Conventions and other key international agreements, consisting specifically of UDHR, ICCPR, ICESCR, the Doha Declaration, the Delhi Declaration, the Addis Ababa Action Agenda, the Rio Declaration, the Johannesburg Declaration, and

¹³⁴ UNHRC, ‘UNGPs Framework’, op. cit., pp. 16.

¹³⁵ Ibidem., 18.

¹³⁶ UNGA, Resolution 70/1 of 21 October 2015, ‘Transforming our World: the 2030 Agenda for Sustainable Development’ A/RES/701, pp. 26.

¹³⁷ Ibidem., pp. 28-29.

¹³⁸ Ibidem., p. 29.

of course UNGPs.¹³⁹ Targets predominantly, but not exclusively, promote multi-stakeholder initiatives addressing issues in developing countries. Target 17.16 calls for the enhancement of “the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilise and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.”¹⁴⁰ The engagement of civil society is explicitly requested in Target 17.17: “Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.”¹⁴¹ Several other Targets (17.3, 17.6, 17.7, 17.9, 17.14, 17.19) are further addressable within CSSPs.¹⁴²

These Targets triggered the establishment of many multi-stakeholder discussion forums, platforms, and initiatives for knowledge sharing and reporting purposes, and inspired many collaborations across sectors. For instance, the Global Partnership for Sustainable Development Data network, which is directly connected to the Target 17.16, the Multi-stakeholder Advisory Committee, the SDG Compass and others gathered around concrete goals. The online platform ‘Partnership for the SDGs: Global Registry of Voluntary Commitments & Multi-stakeholder Partnerships’ currently registers 306 initiatives directly reflecting Target 17.16 and 256 initiatives reflecting Target 17.17.¹⁴³ The UN inter-agency task team on science, technology, and innovation for the SDGs promotes these capacity-building initiatives by connecting “representatives from civil society, the private sector and the scientific community to prepare the meetings of the multi-stakeholder forum, as well as in the development and operationalisation of the online platform.”¹⁴⁴

¹³⁹ GRI & UN Global Compact, ‘Business Reporting on the SDGs: An Analysis of the Goals and Targets’, op. cit., pp. 197-204.

¹⁴⁰ Ibidem., pp. 202.

¹⁴¹ Ibidem., pp. 203.

¹⁴² Ibidem., pp. 197-204.

¹⁴³ UN, Sustainable Development Knowledge Platform, ‘Partnerships for the SDGs: Goal 17 Strengthen the means of implementation and revitalize the global partnership for sustainable development’, available at <https://sustainabledevelopment.un.org/partnerships/goal17/> (consulted on 12 June 2018).

¹⁴⁴ UNGA, Resolution 70/1 of 21 October 2015, ‘Transforming our World: the 2030 Agenda for Sustainable Development’, op. cit., pp. 30.

Moreover, Ana Zbona adds that in “general, businesses are much more in a position where they are seen as positive actors, rather than governments, as the main implementers of SDGs, as the saviour. A lot of NGOs are trying to find the way... to work with business.”¹⁴⁵ In 2014, the SDG Compass survey indicated that “90% of a sample of 38,000 executives, managers, and thought leaders surveyed, agreed that effectively addressing sustainability issues cannot be carried out in isolation.”¹⁴⁶ Furthermore, figures from the C&E Corporate-NGO Partnerships Barometer showed that “the majority of corporates and NGOs (62%) are modestly, strongly, or very strongly influenced by the SDGs.”¹⁴⁷ However, in practice hundreds of billions of US dollars are lost every year through corporate tax avoidance, while new sources for financing SDGs are being sought. While corporate tax behaviour (like corporate investments, operational decisions and sourcing decisions), can have an impact not only on countries’ GDPs, but on the realisation of human rights,¹⁴⁸ \$600 billion is lost every year due to profit shifting practices such as Nike’s offshore tax evasion schemes.¹⁴⁹ The US, China, Japan, India, France, Germany, Australia, Spain, South Korea, and the UK are countries with the highest tax losses.¹⁵⁰

3.6. CHARACTERISTICS OF A SUCCESSFUL PARTNERSHIP

The bond in business-NGO partnerships is not easy to establish or maintain in the long term. For one thing, there are certain recommended prerequisites and patterns to follow, while maintaining awareness of related risks. Although support from politicians and the media has a positive effect on this process, building the relationship takes time

¹⁴⁵ Interview with Ana Zbona, op. cit.

¹⁴⁶ GRI, UN Global Compact & The World Business Council for Sustainable Development (WBCSD), ‘SDG Compass: The guide for business action on the SDGs’, op. cit., pp. 24.

¹⁴⁷ C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, op. cit., pp. 5.

¹⁴⁸ ActionAid UK, Christian Aid & Oxfam, ‘Getting to Good – Towards Responsible Corporate Tax Behaviour’, 2015, available at https://www.oxfam.org/sites/www.oxfam.org/files/file_attachments/dp-getting-to-good-corporate-tax-171115-en.pdf (consulted on 3 April 2018).

¹⁴⁹ Institute on Taxation and Economic Policy, ‘Shopping for a Tax Haven: How Nike and Apple Accelerated Their Tax Avoidance Strategies, according to the Paradise Papers’, available at <https://itep.org/shopping-for-a-tax-haven-how-nike-and-apple-accelerated-their-tax-avoidance-strategies-according-to-the-paradise-papers/> (consulted on 15 June 2018).

¹⁵⁰ McCarthy, Niall, ‘The Global Cost of Tax Avoidance’, in Statista, 2017, available at <https://www.statista.com/chart/8668/the-global-cost-of-tax-avoidance/> (consulted on 8 June 2018).

and effort.¹⁵¹ Regular exchanges of symbolic capital encourage bonding but require time investment and intensive interactions and communication, characteristic predominantly for the integrative stage of collaboration.

There are certainly many ways and opportunities to develop a CSSP, but most commonly stakeholders are brought together based on their operations within the same field or industry or their common interest in a certain topic.¹⁵² GlaxoSmithKline, a British healthcare and pharmaceutical company, joined capabilities with Save the Children to improve access to basic healthcare and provide prevention against and treatment for diseases in children. They joined forces based on their work with medical treatments and were rated the most admired corporate-NGO partnership in the C&E Corporate-NGO Partnerships Barometer for 2017. The partnership between Marks & Spencer and Oxfam is built on the same principle; this partnership won first place the previous year.¹⁵³ Other partnerships may arise when a company needs or wants to react to a specific issue.

In both cases, companies and NGOs have to identify their joint interests and goals to be able to combine their knowledge and abilities and create a strategic long-lasting partnership.¹⁵⁴ “Just as most progressive NGOs take into consideration companies’ economic realities when they work to formulate their goals, companies must incorporate an understanding of NGOs’ values and concerns into their ordinary cost-benefit calculations.”¹⁵⁵ Furthermore, they have to agree on clear objectives and the expected results of their cooperation.¹⁵⁶

Shared values and mutual understanding, typically aspects of social capital, along with recognition of mutual influence on their own well-being, enable individuals and groups to build trust and thus work together. Moreover, “successful alliances may become the basis of trust that increases interest in future partnerships, suggesting that trust also can be a partnership output.”¹⁵⁷ In any case, successful partnerships are not possible to

¹⁵¹ Van Huijstee, 2010, pp. 37.

¹⁵² Interview with Ana Zbona, op. cit.

¹⁵³ C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, op. cit., pp. 23-27.

¹⁵⁴ Goldsmith, 2011, pp. 21.

¹⁵⁵ Yaziji & Doh, 2009, pp. 135.

¹⁵⁶ Friedman & Miles, 2006, pp. 84-85.

¹⁵⁷ Selsky & Parker, 2005, pp. 858.

establish and maintain without transparency and an open way of working.¹⁵⁸ Because essential differences between sectors may clash, investment is necessary in trusting and non-opportunistic interactions that build up over time.¹⁵⁹ Generally speaking, “trust in business traditionally is based on constrained contractual exchanges, whereas trust in the non-profit sector is traditionally based on solidarity with the mission.”¹⁶⁰ Development based on profit growth versus altruism has been mirrored in a long tradition of hostility, distrust, or ignorance between businesses and civil society.¹⁶¹ The duality and complexity of ideologies are also captured in the well-known fundamental division between the left and right wings of the political spectrum.

Business and civil society, initially conflicting sectors established on mutual opposition, “have noticeably different performance measures, competitive dynamics, organisation cultures, decision-making styles, personnel competencies, professional languages, incentive and motivational structures, and emotional content.”¹⁶² These differences may create tensions and thereby risks which may jeopardise desired outcomes as well as the partnership itself. Therefore, both sides must invest in the negotiation and improvement of mutual understanding, because a lack of understanding of the language of human rights is still persistent.¹⁶³ For instance, organisational anthropology and sociology may support cross-cultural communication and help to overcome differences in language, as business entities are in a way sub-cultures, sharing common values, purposes, and goals, which may differ from or resemble those of human rights. For the same purpose, economists should also be engaged. They might be able to transfer the social impact of a company’s operations into financial (non)profit, which could be more approachable for a company’s leadership, at least in the early stages of business-NGO collaboration. The company’s leadership should be supported by anthropological and economic analysis because they are forced to balance the social and profit demands of

¹⁵⁸ Van Huijstee, 2010, pp. 37., Yaziji & Doh, 2009, pp. 136.

¹⁵⁹ Friedman & Miles, 2006, pp. 71.

¹⁶⁰ Selsky & Parker, 2005, pp. 856.

¹⁶¹ Yaziji & Doh, 2009, pp. 40.

¹⁶² Austin, 2009, pp. 14.

¹⁶³ BHRRC, ‘Action on Business & Human Rights: Where Are We Now?’, 2017, available at https://www.business-humanrights.org/sites/default/files/Action_Platform_Final.pdf (consulted on 8 June 2018), pp. 8.

stakeholders within this moral ambiguity of ethics and effectiveness on daily basis.¹⁶⁴ Only in this way can a new business model be established, where economic and social development are mutually reinforcing.¹⁶⁵

3.6.1. Reasons for a Partnership Engagement

There is a plethora of reasons and motivations for companies and NGOs to engage in partnerships. They may certainly benefit each other with range of different values and commodities. Although each of them may put emphasis on different aspects of cooperation, based on the C&E Corporate-NGO Partnerships Barometer for 2017 it is clear that they agree on the reasons for cooperation. The main reasoning lies in access to expertise, new markets, people, and contacts, effectiveness, efficiency, innovation, human resource development and long-term stability and impact.¹⁶⁶ “For NGOs, partnerships with corporations may yield financial, human resource and reputation benefits,”¹⁶⁷ while access to funds remains the primary motivation for NGOs.¹⁶⁸ Enhancement of reputation and credibility remain the key reasons for companies to engage in such partnerships.¹⁶⁹ Alongside the benefits of a partnership, it is crucial to elucidate the challenges and criticism that exist, so they can be deliberately and appropriately addressed. A sensitive approach to sector differences and an informed anticipation of potential risks may significantly contribute to building and maintaining a successful partnership.

Members of more established NGOs are often highly educated people, such as lawyers, policy analysts, social and environmental experts, and other scientists, with years of practice in their field. In comparison to academics and government institutions, NGO employees are practitioners with an established wide net of contacts, who by their nature should remain politically unbiased.¹⁷⁰ Therefore, they are a new resource of talent for a

¹⁶⁴ Yaziji & Doh, 2009, pp. 39.

¹⁶⁵ Dahan, Doh, Oetzel, & Yaziji, 2010, pp. 340.

¹⁶⁶ C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, 2017, op. cit., pp. 8.

¹⁶⁷ Yaziji & Doh, 2009, pp. 123.

¹⁶⁸ C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, 2017, op. cit., pp. 4.; Yaziji & Doh, 2009, pp. 138.

¹⁶⁹ C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, 2017, op. cit., pp. 7-8.; Yaziji & Doh, 2009, pp. 124.

¹⁷⁰ Yaziji & Doh, 2009, pp. 129.

company. Mutual capacity building is not limited to the employees of both organisations. An inter-organisational network brings an essential ambiguity of social exchange between stakeholders, where TNCs and NGOs may benefit from each other's differences. Access to people and contacts is the second most important motivation for NGOs and companies to connect.¹⁷¹ A distinct range of stakeholders also enables both organisations to influence spheres that are difficult to access separately. Due to lack of resources, NGOs often create coalitions with other civil society organisations as well as local communities, which thus become their network.¹⁷² NGOs' relatively flexible and responsive network relationships may be beneficial for companies, for instance when trying to initiate contact with "potentially affected groups", as is requested in the UNGP 18(b), or with local vendors. Besides the facilitation of the connection itself, NGO members can be a significant asset as mediators between a company and the vendor or local community, where there may be cultural and language barriers. The role of NGO as mediator is also aligned to the SDG 17, Target 17.9, which supports capacity building for direct investments, innovation, and expertise.¹⁷³

The two-sided ownership of different kinds of symbolic capital and experience discussed above may trigger innovative approaches and solutions for businesses. Research conducted by Dima Jamali, Mary Yianni, and Hanin Abdallah shows that "there is a positive synergetic and mutually reinforcing relationship between strategic partnership dynamics and innovation."¹⁷⁴ Moreover, companies tend to perceive a fresh and creative approach to risk assessment, products and services development, as well as anticipation of shifts in demand, as significant benefits of cross-sector collaboration that enhance their competitive advantage.¹⁷⁵ This approach also means that NGOs may contribute to the development of products and technologies, making them socially and environmentally sound, as well as to their distribution. Such an approach is needed to achieve SDG 17, Targets 17.6 and 17.7.

¹⁷¹ C&E Advisory, 'Corporate-NGO Partnerships Barometer 2017', op. cit., pp. 8.

¹⁷² Yaziji & Doh, 2009, pp. 10-12.

¹⁷³ GRI & UN Global Compact, 'Business Reporting on the SDGs: An Analysis of the Goals and Targets', op. cit., pp. 200.

¹⁷⁴ Jamali, Yianni & Abdallah, 2011, pp. 387-388.

¹⁷⁵ Ibidem., pp. 389.

The dynamics between the two organisations in partnership include benefits as well as challenges embodied in the reasons for and objectives of collaboration. The anticipation of outcomes, and the anticipation and prevention of risks, influence the outcomes themselves as well as the success of the collaboration. In connection to this, the following chapter will discuss why two inherently different organisations work together on gender equality, what benefits it brings them, the challenges they have to face, and possibilities to prevent or solve those challenges when they arise. Additionally, I will present possibilities for NGOs to secure the implementation of women's rights in business within their cooperation with companies, because SDGs can never be achieved while gender inequalities persist within the workplace, supply chains, and society itself, especially the most burning one – poverty. Therefore, there is an emphasis in this chapter on the importance of the implementation of a gender lens on business operations and on all initiatives coming from business-NGO collaboration as the fundamental prerequisite for fulfilling UNGPs and thus achieving SDGs.

CHAPTER 4

WOMEN'S RIGHTS IN BUSINESS

Globalisation and capitalism are built on gender inequalities, which are being reproduced in interpersonal interactions as well as organisations, especially the TNCs. The financial crisis in 2008, and as a result lowering wages, greater unemployment and a drop in remuneration, as well as informal sector demand and access to finance disproportionately affected women, particularly the poor, migrant and minority women.¹⁷⁶ “The crisis threatened to undermine the legitimacy of global finance-led capitalism, creating an incentive for the capitalist classes to emphasise the philanthropic and socially responsible behaviour of corporations.”¹⁷⁷ So, ever since, the gender inequality in business has become even more pressing.¹⁷⁸ Making people realise that the bigger the gap is, the bigger is the potential hidden with women, and that their participation in the global market is crucial for a sustainable development, economic growth as well as the prevention of another crisis. For instance, “the rise in female employment witnessed in the Middle-East is often predicated on new economic opportunities for business.”¹⁷⁹

Since women constitute over 50% of the world's population, their participation in business has a significant influence on GDP as well as on the reduction of gender inequalities, and consequently of poverty.¹⁸⁰ World Economic Forum Global Gender Gap Report 2017 stated that gender parity could add hundreds of US dollars to Western nations GDPs, and the world as a whole could “increase global GDP by US\$5.3 trillion by 2025 by closing the gender gap in economic participation by 25% over the same period.”¹⁸¹

¹⁷⁶ Nallari, Raj, ‘The Gender Perspectives of the Global Crisis of 2008’, in *The World Bank*, 2009, available at <http://blogs.worldbank.org/growth/gender-perspectives-global-crisis-2008> (consulted on 16 June 2018).

¹⁷⁷ Roberts, 2015, pp. 216.

¹⁷⁸ *Ibidem.*, pp. 215.

¹⁷⁹ McCarthy, 2017, pp. 608.

¹⁸⁰ Roberts, 2015, pp. 212-213.

¹⁸¹ World Economic Forum, ‘The Global Gender Gap Report’, 2017, available at http://www3.weforum.org/docs/WEF_GGGR_2017.pdf (consulted on 16 June 2018), pp. viii.

McKinsey&Company in the Power of Parity report 2015 even states that “closing the global gender gap could deliver \$12 trillion to \$28 trillion of additional GDP in 2025.”¹⁸² Seemingly, NGOs could offer the companies a detailed analysis of the areas where the company is losing or may profit from gender equality. Through engaging economists in gender assessments for the companies, the benefits of applying gender lens in business operations may be articulated in financial costs and savings calculated directly for a particular company acknowledging its features, such as size and industry.¹⁸³

Gender as implied in its fundamental meaning, represents “inequalities, divisions, and differences socially constructed around assumed distinctions between female and male.”¹⁸⁴ From a business perspective, understanding gender dynamics can help to unlock talents and hence foster business excellence. ‘Gendering’ business activities and exposing the difference between men’s and women’s experience in globalisation leads to a better understanding of contemporary global issues.¹⁸⁵ Under the cover of neutrality and non-sexual character of business enterprises is hidden the traditional division of gender roles emerging from globalised capitalism. Companies, their operations, processes, hierarchy and culture as such are gendered – as masculine to be precise. “It means that advantage and disadvantage, exploitation and control, action and emotion, meaning and identity, are patterned through and in terms of a distinction between male and female, masculine and feminine.”¹⁸⁶ Due to gender segregation in the workplace and to the ongoing repetition of gender stereotypes, women are held in a subordinate position. At the same time women are disproportionately and differently effected by adverse business-related human rights violations, as Joan Acker describes in her work. She elaborated on gender organisational logic, assumptions and practices reproduced on a daily basis in practical work

¹⁸² McKinsey Global Institute, ‘The Power of Parity: How Advancing Women’s Equality Can Add 12 Trillion to Global Growth’, 2015, available at https://www.mckinsey.com/~media/McKinsey/Featured%20Insights/Employment%20and%20Growth/How%20advancing%20womens%20equality%20can%20add%2012%20trillion%20to%20global%20growth/MGI%20Power%20of%20parity_Full%20report_September%202015.ashx (consulted on 16 June 2018), pp.3.

¹⁸³ Incorporating economic point of view into communication with companies is the most effective way how break the language barrier and get management on board, as it came from an interview with Interview with Katinka Brose, Politics & Economy Senior Strategy Agent, FPI, 25 May 2018.

¹⁸⁴ Acker, 2004, pp. 20.

¹⁸⁵ Ibidem.

¹⁸⁶ Acker, 1990, pp. 146.

activities,¹⁸⁷ while putting emphasis on the occupational vertical and horizontal segregation,¹⁸⁸ as the reason for the income and status inequalities leading to the feminisation of poverty.¹⁸⁹ “The problems women have in large organisations are consequences of their structural placement, crowded in dead-end jobs at the bottom and exposed as tokens at the top.”¹⁹⁰ This division is being constructed and maintained through gender biased symbols, images and language in the internal and external communication of the companies.¹⁹¹

Moreover, an eminent lawyer and feminist Catharine A. MacKinnon, who established the legal claim that sexual harassment is sex discrimination, back in 70’s had already elaborated that behaviours such as sexual harassment are viewed as deviations of gendered actors, and not as components of the organisational structure, which they are. Gender hierarchy is a consequence as well as a cause of normativity of sexual harassment in the workplace.¹⁹² A recent “#MeToo” campaign¹⁹³ by breaking this veil of neutrality, confirmed persisting sexual blindness and hyper-masculinity in companies. The world’s largest companies like Microsoft, Google, Ikea and Nike are nowadays facing allegations of systemic and pervasive discrimination against female employees in the form of sexual harassment, gender pay gap, discriminatory performance evaluations, promotions, and other terms and conditions of employment.¹⁹⁴

Concepts such as ‘a job’ and ‘a worker’ are gendered concepts, even though they are presented as disembodied and gender neutral. “A job already contains the gender-

¹⁸⁷ Ibidem., pp. 147-148.

¹⁸⁸ Occupational vertical (within the hierarchy of occupations) and horizontal (across occupations) segregation is often gender-based discrimination causing further inequalities in the society. Further contextualisation of those concepts may be found for instance in Chafetz, Janet S. ‘The Gender Division of Labor and the Reproduction of Female Disadvantage: Toward an Integrated Theory’, pp. 108-131 in *Journal of Family Issues*, vol. 9, no. 1, 1988.

¹⁸⁹ Acker, 2004, pp. 34.; ‘Feminisation of poverty’ is a term for a phenomenon when women facing increasingly larger economic disadvantage than men, as it described Diane Pearce in her now classic article ‘The Feminisation of Poverty: Women, Work, and Welfare’ - Pearce, 1978, pp. 28.

¹⁹⁰ Acker, 1990, pp. 143.; The concept of “tokenism” introduced Rosabeth Kanter in her book *Men and Women of the Corporation*. New York: Basic Books, 1977.

¹⁹¹ Ibidem., pp. 147.

¹⁹² Acker, 1990, pp. 152.; Catherine MacKinnon in her classic book ‘*Sexual Harassment of Working Women*’, 1979, elaborated on sexual harassment in the workplace.

¹⁹³ Me Too Movement, ‘Me Too’, available at <https://metoomvmt.org/> (consulted on 20 June 2018).

¹⁹⁴ BHRRC, ‘Corporate Legal Accountability Quarterly Bulletin’, available at <https://mailchi.mp/business-humanrights/corporate-legal-accountability-quarterly-bulletin-issue-26-march-2018?e=%5bUNIQID> (consulted on 9 March 2018).

based division of labor and the separation between the public and the private sphere,”¹⁹⁵ so workers’ responsibilities outside of the company are to a certain extent ignored or perceived as not fully compatible with the work duties.¹⁹⁶ The dichotomy resonating through business world was described by Sandra Bem as ‘gender polarization’. Expressions that form binary oppositions like public (work) – private (home), production – reproduction, global – local, North – South, rational – emotional, quantitative – qualitative, figures – words, right wing – left wing, sexual – asexual and many more, capture not only the socially constructed dichotomy of masculine and feminine, but can also be seen as a part of the persisting tensions between business and non-governmental sector. While the masculine ones are commonly perceived as normative, it is socially unacceptable to transfer the features from one gender to another.¹⁹⁷ Considering how idealised masculinity is constructed in the social processes, it is important to recognise equivocality in the gender processes as a mechanism of hegemony.¹⁹⁸ This normative ideal of ‘hegemonic masculinity’ stemming from the heteronormative patriarchal gender structures is represented in the companies.¹⁹⁹ Although this model is unattainable for women as well as for most men, they are forced to adapt to it when they work on positions traditionally occupied by men.²⁰⁰ Women, rarely represented among business and political leaders, are often compelled to act in accordance to the terms gendered as masculine.²⁰¹ These women are like “second-generation immigrants, with one foot in the culture of business and one foot in the culture of women.”²⁰² R. W. Connell herself deconstructs the concept of hegemonic masculinity, while recognising the variety of masculinities in the society. The more variations of masculinity are accepted, the higher are the chances of deconstructing the hegemonic masculinity in the companies.

These structures of disproportionate division of gender roles in business result in feminisation of labour (women as migrant workers, factory workers, women in support

¹⁹⁵ Acker, 1990, pp. 151.

¹⁹⁶ Ibidem., pp. 149.

¹⁹⁷ Sandra Bem elaborated on gender polarization in her classic book ‘*The Lenses of Gender: Transforming the Debate on Sexual Inequality*’, 1993.

¹⁹⁸ Connell & Messerschmidt, 2005, pp. 838.

¹⁹⁹ Ibidem., pp. 839.

²⁰⁰ Acker, 2004, pp. 33.

²⁰¹ Acker, 2004, pp. 31.

²⁰² Wittenberg-Cox & Maitland, 2008, pp. 224.

services), and respectively in the feminisation of poverty.²⁰³ Higher proportion of women in informal employment schemes, high-risk and low-paid positions, unpaid care work, and part-time jobs along with higher levels of female unemployment deepen the feminisation of poverty.²⁰⁴ This influence social protection, health, opportunities of development and much more. Expressed in figures, the average world ‘gender pay gap’²⁰⁵ is 23% and 16.2% in the EU.²⁰⁶ The unemployed women and those engaged in housework are excluded from the pay gap calculation, thus this gap is even bigger in reality.²⁰⁷

Reproduction of social inequalities, and consequently unequal distribution of wealth, does not depend on standing-alone differences between men and women, but on those that exist in relation to class, race, ethnicity, age, culture peculiarities, health condition, and sexual orientation too.²⁰⁸ Although this simplistic “black and white” gender polarization is outdated and should be seen as such when NGOs and companies enter a partnership, both cooperating partners have to stay alert to the phenomenon, because feminist anti-globalisation critique pinpoints that capitalism and neo-liberalism only restore and strengthen such complex inequalities.²⁰⁹ Therefore, some feminist movements demand a deconstruction of such structures and the creation of a non-hierarchical system.²¹⁰ NGOs may be accused of helping women to adjust to the ideal of the hegemonic masculinity, to masculine rules and norms, instead of creating some of their own ones.²¹¹ Furthermore, Alison Winch argues that “young women are urged to participate in a ‘new sexual contract’, in which they are promised equal participation in education, employment and consumer culture, as long as they abandon critiques of patriarchy and political radicalism.”²¹²

²⁰³ Acker, 2004, pp. 34.

²⁰⁴ ILO, ‘Women at Work’, 2016, available at http://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_457317.pdf (consulted on 19 June 2018), pp. 11-20.

²⁰⁵ The expression ‘Gender pay gap’ is stands for the difference between the remuneration for working men and women.

²⁰⁶ Eurostat Press Office, ‘Women in the EU earned on average 16% less than men in 2016, 2018’, available at <http://ec.europa.eu/eurostat/documents/2995521/8718272/3-07032018-BP-EN.pdf/fb402341-e7fd-42b8-a7cc-4e33587d79aa> (consulted on 16 June 2018).

²⁰⁷ Lesia Radelicki, Political Advised and PES Women Coordinator, The Party of European Socialist, presentation at the Conference on Gender Equality in the Workplace, op. cit.

²⁰⁸ Roberts, 2015, pp. 218.; Acker, 1990, pp. 154.

²⁰⁹ Acker, 2004, pp. 37.

²¹⁰ Acker, 1990, pp. 141.

²¹¹ Acker, 1990, pp. 153.

²¹² Winch, 2014, pp. 10.

It may seem that since these second wave feminism theories were articulated in the 70's, many things have changed, and that they are not relevant anymore. Unfortunately, it is not entirely true. "Although women have liberated themselves in many ways since the 1970s, most notably in terms of sexuality and the workplace, today they are struggling under harsh new conditions under the surveillance culture of neoliberal patriarchy."²¹³ Gender-based inequalities are remarkably persistent and in frequently changing forms are being reproduced within the gender identity of jobs and occupations.²¹⁴ Therefore it is crucial to understand the gendered dimension of business and NGOs relations, as well as the implications and the consequences of their work to the greatest possible extent.

4.1. WOMEN AS STAKEHOLDERS

Presented theories consider women as a group, which could be identified as a whole. Such assumption may turn to be problematic at least in two points. Firstly, the matter of who is a woman and who is not should be established through person's self-identification with such category. Secondly, women certainly cannot be perceived as an homogenous group with the same experiences, needs and goals. Let's imagine Sheryl Sandberg and a seamstress at the Nike factory. Both are referred to as women, but their socio-economic status, social capital, family responsibilities, cultures and religious values significantly differ, which in the end also creates hierarchy amongst women. However, in the universalist perception of human rights, women face common inequalities, related for example to discrimination in income, sexual harassment and violence or health and safety needs, the form and scope of which further vary, depending on the initial conditions. To address these global obstacles appropriately and effectively "it needs to be able to acknowledge differences and seek an understanding of how, under neoliberal hegemony, different groups are oppressed in different ways because of the complex intersection of social, cultural and economic powers."²¹⁵ Such a complexity is also recognised in the feminist deconstruction of masculine myths, such as behind the Friedman's stakeholder

²¹³ Ibidem., pp. 16.

²¹⁴ Acker, 1990, pp. 145.

²¹⁵ Winch, 2014, pp. 18.

theory. The feminist deconstructivist approach provides a deeper insight into the corporate objectives, which NGOs need to take into account to be able to capture their misconceptions.²¹⁶

Deconstructing myth no. 1: *“The notion that corporations should be thought of primarily as an autonomous entity, bounded off from its external environment.”*²¹⁷ Feminist stakeholder theory points out that corporations cannot be isolated or withdrawn from the environment they operate in due to their enormous leverage. Ostensibly separated private and public sphere,²¹⁸ i.e. capitalist production and human reproduction, prevents the companies from perceiving their close interdependence, which enables them to claim non-responsibility for the reproduction.²¹⁹ The gender polarization makes those spheres seem unrelated, but “companies and persons cannot ignore the responsibility they bear for all of their actions which affect others, even when there is no legal duty to refrain from such behaviour.”²²⁰ In relation to diversification of women’s situations and needs, NGOs should focus not only on the work-life balance tools, but also approach CSR and BHR holistically to extend companies’ focus to the families, communities and the society at large too.²²¹

Deconstructing myth no. 2: *“Corporations can and should enact or control their external environment.”*²²² Such notion has transformed into a new form of colonialism – ‘corporate colonialism’.²²³ The assumption that Western values are right for women everywhere has its reflection in the silent gendered CSR practices and corporate activities.²²⁴ Considering the fact that “socialist and marxist feminists have long argued that capitalism and colonialism oppress women,”²²⁵ their biological and social

²¹⁶ Wicks, Gilbert & Freeman, 1994, pp. 477.

²¹⁷ Ibidem., pp. 478.

²¹⁸ In this thesis, the public sphere represents economic production (company, work, business), whilst the private sphere stands for family and home.

²¹⁹ Wicks, Gilbert & Freeman, 1994, pp. 478, 486.; Acker, 2004, pp. 23, 25-26.

²²⁰ Wicks, Gilbert & Freeman, 1994, pp. 484.

²²¹ Pearson, 2007, pp. 738.

²²² Wicks, Gilbert & Freeman, 1994, pp. 478-479.

²²³ Theory of corporate colonialism developed Stanley A. Deetz in his book *Democracy in an age of corporate colonization: Developments in communication and the politics of everyday life*, 1992.; See also Korten, 2015, Part III – Corporate Colonialism.

²²⁴ McCarthy, 2017, pp. 611.

²²⁵ Winch, 2014, pp. 17.

reproduction determination and responsibilities,²²⁶ (the ‘triple shift’ of paid work, housework, and care work)²²⁷ have to be reflected in the activities carried out by business and NGOs. The practice of ignoring local interconnection of public and private spheres as well as the beneficiaries’ needs and preferences may lead to an unsuccessful implementation of a project, and therefore investment losses as Lauren McCarthy proved in her research of the women’s empowerment programme within the Ghanaian cocoa value chain. She reported, that women were dropping out of training, educational programmes even micro-financial support due to the difficulty of combining those with their responsibilities at home.²²⁸ Furthermore, changing women’s place in a company’s value chain from being just external stakeholders to give them a chance as internal stakeholders, as suppliers, vendors, employees in the value chain can provide them with better incomes, new skills, confidence and autonomy.²²⁹ Rather than controlling women, it is more important to understand their needs and conditions locally to be able to adjust companies’ and NGOs’ approach accordingly.

Deconstructing myth no. 3: “*The language of competition and conflict best describes the character of managing a firm.*”²³⁰ Feminist criticism recognises this as adverse and harmful to partnerships, undermining the trust essential for cooperation as an alternative way of managing a company.²³¹ Within the divergence and conflict of various stakeholders’ interests, NGOs should promote management that would involve balancing of the interests,²³² and collaboration, starting with the communication aimed at wider range of recipients, and striving for win-win solutions that would lead to a reduction of unnecessary competition.²³³

Deconstructing myth no. 4: “*The mode of thinking we employ in generating strategy should be objective.*”²³⁴ Objective methods, usually comprised of hard data, considered to be rather masculine, tend to stay abstract, analytical and grounded in a

²²⁶ Pearson, 2007, pp. 739.

²²⁷ McCarthy, 2017, pp. 608.

²²⁸ Ibidem., pp. 611-612.

²²⁹ Ibidem., pp. 608.

²³⁰ Wicks, Gilbert & Freeman, 1994, pp. 479.

²³¹ Ibidem., pp. 487.

²³² Ibidem., pp. 481.

²³³ Friedman & Miles, 2006, pp. 66-67.

²³⁴ Wicks, Gilbert & Freeman, 1994, pp. 479.

rational calculation, which creates distance from stakeholders.²³⁵ NGOs should invite companies to consider a feminist view of solidarity and use qualitative empirical methods and tools for audits, monitoring and reporting, such as vignettes, which may offer deeper and broader insights into women's conditions. So "rather than looking to science, statistics, or "facts" to create an image of a problem which all can accept, a feminist reading would have us begin by making various stakeholders work through the painful process of piercing together their different impressions of the situation, what is at stake, and how it can best be dealt with."²³⁶

Deconstructing myth no. 5: "*Corporations should structure power and authority within strict hierarchies.*"²³⁷ Such mechanism of control, "helps to simplify the issues of blame and responsibility for the individual in the firm by assigning them specific roles appropriate to their position in the hierarchy."²³⁸ Moreover, it reduces creativity and innovation and silences stakeholders, especially when it comes to the sensitive issues such as sexual harassment and abuse. The longer and the more complex the reporting chain is, the more information may disappear on the way up, so that the people responsible can avoid being held accountable for their actions. "The movement away from hierarchy is the reinforcement of attitudes which promote worker involvement, increase trust, and bring out added commitment to productivity."²³⁹ Greater employee engagement and the division of their responsibilities into decision-making and process implementation, leading thus to the decentralization of power,²⁴⁰ enhance their connection with their jobs and unleash their creativity.²⁴¹ However, radical feminist efforts to replace existing the organisational structures as a whole with the alternative non-patriarchal, non-hierarchical organisations were not followed by elaboration on their actual feasibility,²⁴² especially considering the preserving international scope of the TNCs.

²³⁵ Wicks, Gilbert & Freeman, 1994, pp. 488-489.

²³⁶ Ibidem., pp. 489.

²³⁷ Ibidem., pp. 479.

²³⁸ Ibidem., pp. 482.

²³⁹ Ibidem., pp. 491.

²⁴⁰ Ibidem., pp. 488.

²⁴¹ Ibidem., pp. 491.

²⁴² Acker, 1990, pp. 141.

4.2. TRANSNATIONAL BUSINESS FEMINISM

While previous chapter broadly identifies women in connection to business enterprises and their more or less persisting attitudes based on gender polarization, this chapter is devoted to the mainstream approach of addressing women's rights in business – the 'transnational business feminism' (TBF) and its criticism. This approach is based on piling up evidence that proves that investing in women can improve business performance. Many studies have demonstrated the opportunities hidden in women as internal and external stakeholders in the global economy.

As outlined in the beginning of the Chapter 4 – Women's Rights in Business, gender oppression, inequality as well as the benefits resulting from the gender lens application are commonly articulated in economic terms. To promote women's participation in business in order to increase the global GDP and to reduce the companies' financial losses, the TBF links women's economic potential with feminine behavioural characteristics. This was initially determined within a concept of the 'ethics of care' introduced by a social psychologist Carol Gilligan, which elaborates on a different perception of morality among men and women.²⁴³ This psychological concept says that women tend to care more and are justice oriented, more empathetic and compassionate, more attentive, responsible and responsive to vulnerability and reciprocity than men. So, it would mean that women, who are being estimated as about 85% of the purchasing power, care more about companies' practices of production of their favourite products, which creates pressure on the companies. Therefore, it is smart for them to design their goods and services suitable to women's needs as well as make them financially affordable for them. It also follows that women rather seek disclosure of the CSR practices and actual compliance with the human rights standards inside the companies.²⁴⁴ Women as employees, especially managers tend to be perceived as more risk adverse and less corruptible,²⁴⁵ which is imperative for achieving long-term goals. "Some of the very few women who made it to the top of the world's biggest companies are at the forefront of

²⁴³ Carol Gilligan developed the ethics of care theory in her book '*In a Different Voice: Psychological Theory and Women's Development*', 1982.

²⁴⁴ Jones, Reilly, Cox & Cole, 2017, pp. 134.

²⁴⁵ Harris & Jenkins, 2006, pp. 49.; Roberts, 2015, pp. 214-215.; Schubert, Brown, Gysler & Brachinger, 1999, pp. 382.

reforms to create a more sustainable model of capitalism.”²⁴⁶ Furthermore, more women in leadership is being considered as positive for engaging a company in partnerships.

Hopes are being also put into women in the company’s value chain due to their allegedly different life experience, gendered features and perhaps skills, i.e. social capital. Considering the fact that “girls are now outperforming boys in many subjects and at almost every level of education and women account for a majority of university graduates in Europe, the US, and other OECD countries,”²⁴⁷ non-recognition of their talent within horizontal as well as vertical structures of business, is not a good deal. Mathematician Scott E. Page created a mathematical formula called the Diversity Prediction Theorem,²⁴⁸ which shows that “the collective ability of any crowd is equal to the average ability of its members, plus the diversity of the group.”²⁴⁹ In another words, “more diverse crowd is more likely to generate diverse responses.”²⁵⁰ This means more creativity in innovation, which positively affects companies’ competitive advantage.

4.2.1. *Criticism of the Transnational Business Feminism*

In general, liberal and moderate TBF view of women’s rights and empowerment is being criticised for not sufficiently challenging the wider neoliberal logic in business “that has created and sustained gender-based inequality and oppression.”²⁵¹ Besides the feminist criticism of corporate neo-colonialism, respectively also of the TBF, Adrienne Roberts accuses the concept of “rational economic women” for ignoring historically and politically created structures, social relations and power dynamics, as well as the reproduction of gender stereotypes helping to increase the corporate power in the context of neo-liberal development.²⁵² In other words, she reconsiders the TBF strategies and

²⁴⁶ Wittenberg-Cox & Maitland, 2008, pp. 309.

²⁴⁷ Wittenberg-Cox & Maitland, 2008, pp. 6.

²⁴⁸ Diversity Prediction Theorem: Collective accuracy = individual accuracy + diversity, i.e. Crowd Error = Average Error – Diversity. Ernst&Young, ‘Groundbreakers: Using the strength of women to rebuild the world economy’, 2009, available at <http://www.womenable.com/content/userfiles/E&Y-Groundbreakers.pdf> (consulted on 16 June 2018), pp. 9.

²⁴⁹ Ibidem.

²⁵⁰ Roberts, 2015, pp. 215.

²⁵¹ Ibidem., pp. 217.

²⁵² Ibidem., pp. 210.

disputes TBF's potential to lead to gender equality at all as it deviates from BHR perspective and instead focuses on CSR.

'Selling' women's potential through the stereotypes contributes not only to their reproduction but may also jeopardise the project outcomes as other cultural and socio-economic factors may be omitted. Despite the fact that it is culturally relative whether to consider something as feminine or masculine, it also does not necessarily have to result in expected behaviour. Social identity theory also warns against 'value-action gap' - "it may be important to an individual's self-worth to express strong attitudes towards socially beneficial issues such as CSR, while not necessarily behaving accordingly."²⁵³ A research on financial decision-making showed a correlation of risk-taking attitude with wealth and age rather than with gender itself – the wealthier and the younger person is, the more financial risk they are willing to take.²⁵⁴ Therefore, as women tend to have less financial resources, they are less apt to risk-behaviour.

Moreover, stereotypes keep women and men in their traditional separated spheres, which are causing social inequalities in the first place. "Women become synonymous with gender and with static roles as carer, mother, and entrepreneur. Their innate power is co-opted into a business case narrative which requires women to remain in these roles."²⁵⁵ The assumption that when given the right financial means, women could solve their personal problems, as well as such global problems as poverty by themselves, is being implemented in the investment strategies directed at women. These strategies are thus perceived as an investment into families and therefore into the well-being of the whole community.²⁵⁶ Such approach is represented by the Nike Foundation's project 'Girls Effect' motto "invest in a girl and she will do the rest." Girl Effect is aiming at women empowerment in 66 developing countries and is a global philanthropic project attracting attention of many anti-poverty agencies and NGOs, such as NoVo Foundation,

²⁵³ Jones, Reilly, Cox & Cole, 2017, pp. 141.

²⁵⁴ Schubert, Brown, Gysler & Brachinger, 1999, pp. 383.

²⁵⁵ McCarthy, 2017, pp. 606.

²⁵⁶ Ibidem., pp. 607.

UNICEF or Oxfam,²⁵⁷ who collaborate with Nike on eradication of female poverty through investing in their education, healthcare, safety and mobile tech.²⁵⁸

However, do women really have to save the world from poverty to gain the same opportunities and the same human rights as men? Firstly, no one should “deserve” human rights and equal access to their fulfilment, because they are given. Secondly, they are being recruited as problem-solvers of men’s unethical and corrupt behaviour, as “a cure to the testosterone-fueled risk-taking behaviours that helped to bring about the crisis.”²⁵⁹ It puts the pressure on the traditional women’s responsibilities in the private sphere and ignores the causes of their oppression and adverse conditions, which truly prevents them from becoming equal. In this context, NGOs should also focus on securing that women’s positions are not conditioned by unrealistic or extensive expectations.

Promotion of a naturalised and essentialised view of poor women in need corresponds with problematic expressions in this context - “a vulnerable group”, which is commonly being used to identify women in the international human rights documents, and with an also fashionable nowadays “women empowerment”.²⁶⁰ These terms predetermine power hierarchy where this vulnerable group needs to be saved by the North, the westerners, the men or the wealthy white women. The Girl Effect project is thus criticised also for being a Western mission to save poor women from the Global South.²⁶¹ From this point of view the “(neo)colonialist relations of power are reproduced and the voices of women from the Global South are marginalised.”²⁶² Feminist Marxism is “assuming that the beneficiaries of women’s empowerment programmes are powerless is problematic since it presupposes a particular understanding of power as something held by one group (often men, and/or the ruling class) *over* another (often women, and/or the poor).”²⁶³ From this perspective, women’s symbolic capital is just being exploited and

²⁵⁷ Nike, ‘Girl Effect: Our Partners’, available at <https://www.girleffect.org/who-we-are/our-partners/> (consulted on 12 June 2018).

²⁵⁸ Nike, ‘Girl Effect: Our Approach’, available at <https://www.girleffect.org/what-we-do/our-approach/> (consulted on 12 June 2018).

²⁵⁹ Roberts, 2015, pp. 216.

²⁶⁰ McCarthy, 2017, pp. 605.

²⁶¹ Roberts, 2015, pp. 225.

²⁶² Ibidem., 210.

²⁶³ McCarthy, 2017, pp. 609.

the real change in society can happen only through conflict, from a revolution bottom up not the other way around.

“Some analysts speak of the emergence of an “underclass” in developed countries, a group that is outside the mainstream of society and has little chance of re-entering it, both because of a lack of human capital and, arguably, the “right” sort of social capital.”²⁶⁴ In spite of knowing that “there is a strong correlation between the generation of social capital and income equality,”²⁶⁵ i.e. economic capital, Glenn Loury argues that investment in human capital does not mean a way out of poverty, because social barriers have a powerful effect on the individual’s ability to access human capital development opportunities and make use of them.²⁶⁶ These structural barriers resulting from the stereotypes, commonly referred to as glass ceiling²⁶⁷ and sticky floor²⁶⁸ connected to family responsibilities or sexual harassment disable women from collecting social capital, thus from advancing their careers. Unequal accessibility to social capital means unequal economic capital for individuals as well as societies.²⁶⁹ So to compensate the barriers and break the vicious cycle of socio-economic capital, companies and NGOs should focus on promotion and implementation of ‘temporary special measures’,²⁷⁰ while working on the structural changes.

In conclusion, having multiple feminist or also so-called “women-centered” approaches,²⁷¹ is not a problem, but rather an advantage in understanding all the aspects of women’s participation in business that are essential for NGOs to apply a holistic

²⁶⁴ OECD, ‘Human Capital: How what you know shapes your life’, 2007, available at <https://www.oecd.org/insights/37966934.pdf> (consulted on 16 June 2018), pp. 105.

²⁶⁵ Ferragina, 2010, pp. 93.

²⁶⁶ Loury, Glenn C., ‘Discussion Paper 225: A Dynamic Theory of Racial Income Differences’, 1976, available at https://www.researchgate.net/publication/5202038_A_Dynamic_Theory_of_Racial_Income_Differences?enrichId=rgreq-ce6e864f163aa97bf0f60314e860d5e3-XXX&enrichSource=Y292ZXXJQYWdlOzUyMDIwMzg7QVM6MjY5NTg4MjA2MTkwNTkzQDE0NDEyODYyNDU3ODM%3D&eI=1_x_2&_esc=publicationCoverPdf (consulted on 16 June 2018).

²⁶⁷ Glass-ceiling is a metaphor for an artificial discriminatory barrier which prevents the advancement of women’s careers.

²⁶⁸ Sticky floor is a metaphor for a discriminatory employment practices that keep women at the bottom of the job scale.

²⁶⁹ *Ibidem.*, pp. 93-94.

²⁷⁰ UN, General Assembly (UNGA), Resolution 34/180 of 18 December 1979, ‘Convention on the Elimination of All Forms of Discrimination Against Women’ A/RES/34/180, Article 4 (1).

²⁷¹ Roberts, 2015, pp. 217.

concept in their cooperation with the companies. Reasoning grounded on stereotypes and ignoring other factors influencing people's behaviour may negatively affect any project outcomes. Additionally, promising unrealistic results may distort mutual trust and harm NGOs' legitimacy. Making a 'business case' for gender equality by using economic language can certainly help to engage companies in the cooperation over women's rights. According to Katinka Brose, for the changes to be effective, they must be driven from the top to the bottom, not the other way around. It is crucial for the NGOs to get the leadership on board in order to find common language with the companies, while transferring gender matters into financial profits and losses seems to be the most effective for this purpose.²⁷² However, there is a risk of losing a sense of morality and solidarity. NGOs should be aware of the CSR and BHR difference and stay vigilant against statements such as: "It's not about morality or fairness or doing the right thing; it's not even about hiring smart people. Instead, it's about honing a competitive weapon."²⁷³ Human rights cannot be negotiated or traded for profit, after all their fulfilment is the key purpose.

4.3. INTERNATIONAL WOMEN'S RIGHTS LEGAL FRAMEWORK

"Gender is a constitutive element in organisational logic, or the underlying assumptions and practices that construct most contemporary work organisations,"²⁷⁴ not only business enterprises. EU, UN, ILO, OECD and other organisations focusing on business involvement in human rights and sustainable development adopted TBF 'women as smart economics' rhetoric in their public statements, reports, guidelines and even legislations.²⁷⁵ The European Parliament Research Service summarise that "female economy is not yet being fully exploited in many sectors and can indeed boost the economy."²⁷⁶ Joan Acker offers even more radical criticism, by saying that "the gendered nature of the European Commission, reveals a highly masculinised bureaucracy

²⁷² Interview with Katinka Brose, op. cit.

²⁷³ Scott E. Page in Ernst&Young, 'Groundbreakers: Using the strength of women to rebuild the world economy', op. cit., pp. 9.

²⁷⁴ Acker, 1990, pp. 147.

²⁷⁵ Roberts, 2015, pp. 210.

²⁷⁶ European Parliamentary Research Service, 'Gender Equal Access to Goods and Services Directive 2004/133/EC: European Implementation Assessment', 2017, available at [http://www.europarl.europa.eu/RegData/etudes/STUD/2017/593787/EPRS_STU\(2017\)593787_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2017/593787/EPRS_STU(2017)593787_EN.pdf) (consulted on 18 June 2017), pp. 14.

dominated by engineers and lawyers with a miserable record on opportunities for women.”²⁷⁷ However, institutionalised acceptance of women inclusion into existing structures has become the mainstream feminist approach towards women in business, alongside possibly leading to the acceptance of the new sexual contract.

Whilst *de jure* non-discriminatory clauses, as hypernorms, appear in various combinations in most legal documents, so as to make the impression that there is equality between men and women in and before the law, *de facto* gender equality may differ in practice due to persisting barriers.²⁷⁸ Direct discrimination, mainly in the Western countries, due to its unlawfulness nowadays may be less common, but the indirect one still appears in many forms. It is especially important when the legally binding instruments in a country cover only direct discrimination but do not provide concrete support for indirect one.²⁷⁹ This is an especially pressing issue in developed countries, where gender equality barriers are hidden just behind the indirect discrimination practices. The key role of NGOs is to differentiate between formal and substantive gender equality and focus not only on direct discrimination, but on the less obvious indirect discrimination of women in business while being aware that “there is a fundamental contradiction between aspirations for such gender sensitive policies, and the nature of global competition in which these corporations are involved,”²⁸⁰ for instance in the form of cheap women labour in the Global South.

Protection against gender discrimination is given in broader sense in UDHR Article 2, ICCPR and ICESCR common Article 2 and 3, and ICCPR Article 26 on the UN level. The first specific international human treaty devoted to women the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) adopted in 1979, besides providing an overview of women’s rights also offers ‘temporary special measures’ (affirmative actions) in its Article 4 to accelerate addressing *de facto* equality between men and women. Additionally, CEDAW committee issues Recommendation 13, 16 and 26 in relation to women in the workplace. The main catalyst was the Fourth UN

²⁷⁷ Acker, 2004, pp. 29-30.

²⁷⁸ Committee on the CEDAW, General recommendation No. 25, on article 4, paragraph 1, of the Convention on the Elimination of All Forms of Discrimination against Women, on temporary special measures, 2004, pp. 1.

²⁷⁹ Interview with Katinka Brose, *op. cit.*

²⁸⁰ Pearson, 2007, pp. 738-739.

Conference on Women in 1995 at which it was alleged that 70 per cent of the world's poor were female and the 12 critical areas of the Beijing Platform for Action (BPA) were adopted. In the context of business activities, among many others, was particularly noted the need for training opportunities to enable women to participate in different industries and in decision-making positions, and for better understanding of women's participation in paid and unpaid work.²⁸¹

Important framework for women in the workplace provides ILO in its core documents - Declaration on Fundamental Principles and Rights at Work, Declaration on Equality of Opportunity and Treatment for Women Workers, Equal Remuneration Convention (No. 100 on equal pay at work), Discrimination (Employment and Occupation) Convention (No. 111 on prohibition discrimination based on sex, race, colour, religion etc.). Currently, there is an ongoing standard-setting process on Violence Against Women and Men in the World of Work with the first discussion taken at the 107th Session of the ILO Conference (28 May to 8 June in Geneva 2018) and the second round of discussion about adoption and its instruments will be held in June 2020.²⁸² Many other international organisation policies on women in business address the specific situation of women in connection to the workplace, such as women's reproductive role or the documents related to operations of particular organisations such as the Gender Action Plan launched by World Bank 2007.

In the context of Europe, gender equality has had its room ever since the European Convention on Human Rights of 4 November 1950 with prohibition of discrimination anchored in its Article 14 and since 2000 also in Protocol No. 12 to the Convention in Article 1. Followingly, the Treaty of Rome in 1957 introduced the principle of equal pay for men and women in Article 141. Hereafter, the Charter of Fundamental Rights of the EU in Articles 21 and 23, TEU Article 3(3) and TFEU Articles 8, 19(1), 157(1) prohibit discrimination based on sex and enshrine the right to equality for men and women in all areas. Moreover, the Union has adopted thirteen directives on gender equality ensuring "equal treatment concerning access to work, training, promotions and working

²⁸¹ UN, 'Report of the Fourth World Conference on Women', 1995, available at <http://www.un.org/esa/gopher-dat.a/conf/fwcw/off/a-20a1.en> (consulted on 13 June 2018).

²⁸² ILO, 'Women at Work', op. cit., pp. 105.

conditions, including equal pay and social security benefits, as well as guaranteed rights to parental leave.”²⁸³ The Recast Directive 2006/54/EC is being considered as the main legislation in this area nowadays.

The Directive 2014/95/EU on non-financial and diversity information is currently the most direct instrument involving business enterprises in collaboration and reporting on social matters. It requires the companies to report on actions taken on ensuring gender equality through implementation of the fundamental conventions of the ILO, including their operations through supply and subcontracting chains.²⁸⁴ Article 19 explicitly emphasises the importance of transparency and refers to the obligation to disclose company’s diversity policies.²⁸⁵ The European Commission complemented the Directive with the Guidelines on non-financial reporting, where further elaborates on what should be reported through gender lens (4.6 (b)) and with respect for human rights (4.6 (c)).²⁸⁶ Furthermore, it attracts attention to the incorporation of a wide range of stakeholders and appeals to a strategic approach towards sustainability.²⁸⁷

Recent developments of the EU legislation were discussed at a conference on Fostering Gender Equality in the Workplace: Developing Inclusive Labour Markets for Women Across the EU was held on 10th April 2018 in Brussels. The discussion platform, consisting of representatives from the European Commission, European Economic and Social Committee, national political parties, trade unions, non-governmental organisations and academies across Member States and Norway, emphasised predominantly the need for tackling root causes of the gender pay gap, such as horizontal and vertical segregation, prevailing stereotypes, inadequate work-life balance measures, pay discrimination and lack of transparency. The conference was in spirit of Miguel De La Corte’s motto “Equality in the workplace can be only there, where is equality at

²⁸³ EU Commission (EC), ‘50 years of EU gender equality law’, available at http://europa.eu/rapid/press-release_MEMO-07-426_en.htm (consulted on 8 June 2018).

²⁸⁴ EU Council Directive 2014/95/EU of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups, *op. cit.*, pp. 2.

²⁸⁵ *Ibidem.*, pp. 3.

²⁸⁶ EU Commission, ‘Guidelines on non-financial reporting: Methodology for reporting non-financial information’ (Communication) COM(2017/C 215/01), 5 July 2017, pp. 5-17, 19-20.

²⁸⁷ *Ibidem.*, pp. 8-9.

home,”²⁸⁸ who also said that current EU legal framework is not contributing enough to a more equal share of caring responsibilities between men and women. While referring to the EC Work-life Balance Initiative, the Strategic Engagement for Gender Equality 2016-2019, the Gender Pay Gap Action Plan 2017-2019, the European Pillar of Social Rights, he introduced the *proposal for a Directive 2010/18/EU on Work-Life Balance for Parents and Carers*. The Directive represents “a broader approach in order to address women's underrepresentation in the labour market and encourage a better sharing of caring responsibilities between women and men.”²⁸⁹ This new right at EU level introduces paternity leave of 10 day around the time of birth of the child, compensated as a sick pay. Moreover, it is strengthening parental leave by making the 4 months period compensated at least at sick pay level and making it non-transferable from one parent to another. It also allows parents to request a leave in a flexible way until the child reaches the age of 12. As women are usually those who take care of seriously ill dependent relatives, the proposal introduces carers’ leave in an amount up to 5 days per years compensated at the sick pay level as well. Finally, it supports an extension of flexible working arrangements for all parents and carers with children up to 12 years old and dependent relatives.²⁹⁰

Erika Koller, a member of the European Economic and Social Committee, stated the non-transferability of leave as one of the key issues that must be addressed when striving to break down the structural barriers that obstruct women’s equal participation in the labour market. Involving men in gender equality process is crucial and eventually inevitable, because they are also affected by it. Samantha Rennie summarised this as “It is not us versus them, it is us versus the problem.”²⁹¹ In the end, there was an overall consensus on the importance of taking a human rights-based approach, applying gender lens, addressing the structural and systematic change. Another conclusion was that changing beliefs and behaviours should be implemented through cooperation with

²⁸⁸ Miguel De La Corte, Legal Officer at the Gender Equality Unit Directorate-General for Justice and Consumers of the European Commission, presentation at the Conference on Gender Equality in the Workplace, op. cit.

²⁸⁹ Ibidem.

²⁹⁰ Ibidem.

²⁹¹ Samantha Rennie, Executive Director, Rosa: the UN fund for women and girls, presentation at the Conference on Gender Equality in the Workplace, op. cit.

specialists in women's organisations,²⁹² because as Samantha Rennie stated, "building cross-sector solidarity between women and men is key to making change happen."²⁹³ Moreover, other stakeholders such as trade unions and NGOs must be kept engaged in order to conduct gender assessment and to undertake holistic approach in addressing gender inequalities in the workplace, which also affects women as well as men and their health conditions.

4.4. WOMEN'S RIGHTS IN THE UNGPs AND SDGs

Business enterprises need to give special attention to the unique experiences of women and the structural discrimination or barriers that they face when using the UNGPs as the tool for meeting their human rights duties and responsibilities, even though the UNGPs do not cover them sufficiently. Besides the brief remarks on the necessity of taking into account specific, marginalised, or vulnerable groups or women in the commentary section of Principles 12, 18 and 20,²⁹⁴ "BHR discourse has not so far given adequate attention to the differentiated impacts of business-related human rights abuses on women and the additional barriers that they face in accessing effective remedies to redress such abuses."²⁹⁵

Recognising this UNGPs inadequate integration of the gender perspective, UN Working Group on Business and Human Rights launched in 2017 a multi-stakeholder thematic project with three key objectives: "(1) to raise sensitivity amongst all stakeholders about the need to adopt a gender lens to implement the UNGPs and in turn mainstream the women issues within the BHR field, (2) to develop guidance to assist both States and business enterprises with practical recommendations for what it means to protect, respect and remedy the rights of women in a business context in line with the UNGPs and (3) to bring together various agencies, institutions, organisations and actors working in the BHR field to continuously explore ways to empower women who are at-

²⁹² Ibidem.; Marieke Koning, Policy Advisor, International Trade Union Confederation, presentation at the Conference on Gender Equality in the Workplace, op. cit.

²⁹³ Samantha Rennie, Executive Director, Rosa: the UN fund for women and girls, presentation at the Conference on Gender Equality in the Workplace, op. cit.

²⁹⁴ UNHRC, 'UNGP Framework', op. cit., pp. 13, 17, 19.

²⁹⁵ UN, Human Rights Office of the High Commissioner, 'Gender lens to the UNG', available at <http://www.ohchr.org/EN/Issues/Business/Pages/GenderLens.aspx> (consulted on 8 June 2018).

risk or have been adversely affected by business-related human rights abuses.”²⁹⁶ The first multi-stakeholder consultation was held on 30 November 2017 in Geneva and the second one - Women Group’s Asia - on 20 February 2018 in Sonipat, India.²⁹⁷

The SDGs bring gender perspective to UNGPs, which retrospectively enables their achievement throughout companies’ operations, products and relationships.²⁹⁸ With the key motto “leave no one behind “ of the 2030 Agenda, the imperative is put on non-discrimination and equality, in connection to all the Goals and Targets.²⁹⁹ Women’s empowerment and eradication of poverty were placed at the top of the global development agenda, by saying that “the achievement of full human potential and of sustainable development is not possible if one half of humanity continues to be denied its full human rights and opportunities,”³⁰⁰ while recognising stereotypes, stigmatisation and invisible barriers as the greatest obstacles to achieving equality.³⁰¹

Feminists were involved in the consultations and debates shaping the SDGs and also recognised the main danger which lies in the negligence of the SDGs and their Targets with the greatest potential for change in implementation due to “cherry picking”, selectivity, simplification, and national adaptation, as Sakiko Fukuda-Parr noted.³⁰² NGOs role here is to reverse such danger to the maximum extent when working with companies while treating SDGs and their Targets as “universal, indivisible and

²⁹⁶ Ibidem.

²⁹⁷ Ibidem.

²⁹⁸ Oxfam, ‘Oxfam Discussion Paper on Raising the Bar: Rethinking the role of business in the Sustainable Development Goals’, 2017, available at https://www.oxfam.org/sites/www.oxfam.org/files/dp-raising-the-bar-business-sdgs-130217-en_0.pdf (consulted on 16 June 2018), pp. 6.

²⁹⁹ UN, Human Rights Office of the High Commissioner, ‘Transforming Our World: Human Rights in the 2030 Agenda for Sustainable Development’, available at <https://www.ohchr.org/Documents/Issues/MDGs/Post2015/TransformingOurWorld.pdf> (consulted on 13 June 2018).

³⁰⁰ UNGA, Resolution 70/1 of 21 October 2015, ‘Transforming our world: the 2030 Agenda for Sustainable Development’, op. cit., pp. 4, 6.

³⁰¹ UN, Sustainable Development Knowledge Platform, ‘Human rights treaty bodies and their role supporting the 2030 Agenda’, available at <https://sustainabledevelopment.un.org/index.php?page=view&type=30022 &nr=201&menu=3170> (consulted on 12 June 2018).

³⁰² Sweetman, Caroline & Esquivel, Valeria, ‘Are the Sustainable Development Goals good news for women?’ in Oxfam: Policy & Practice Blog, 2016, available at <https://policy-practice.oxfam.org.uk/blog/2016/03/are-the-sustainable-development-goals-good-news-for-women> (consulted on 12 June 2018).

interlinked.”³⁰³ Despite the fact that *Goal 5* (Achieve gender equality and empower all women and girls), *Goal 8* (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all) and *Goal 10* (Reduce inequality within and among countries), were selected for the following analysis as those, where companies may have the greatest impact on women’s rights, it is being acknowledged that any other Goals and Targets may be involved depending on the company’s and NGOs’ targets, interests, industry or size. For instance, *Goal 1* (End poverty in all its forms everywhere) with its Targets are more or less tackled throughout all business-NGOs activities. These Goals and their Targets along with the *Goal 17* (Strengthen the means of implementation and revitalise the global partnership for sustainable development) will be analysed in connection with the UNGPs (Pillar II. and Principles 29-31), formerly discussed theories and events, to demonstrate their interconnection and joint benefits and risks resulting therefrom for the companies as well as for the NGOs.

4.5. KEY AREAS OF INTEREST, BENEFITS AND CHALLENGES

This chapter provides a comprehensive overview of the areas of interest of businesses and NGOs when collaborating on women’s rights in business along with the possible benefits and risks that may result from it. The very existence of a business-NGOs cooperation on women’s rights in business is addressed by the UNGPs Principles A. 11-14 and SDGs Targets 5.1; 8.2; 8.5; 10.2; 17.16 and 17.17. Gender lens should be applied to each step and each activity of the collaboration, while bearing in mind the problematics discussed previously in this chapter and Chapter 3. Special attention should be paid to the indirect discrimination, which is not always easily recognisable, and stereotype elucidation, eradication and non-reproduction, if that is at all possible, should be strived for. The specifications of areas and situations discussed here vary in relation to the company size, industry it operates in, its production and services and other factors like LGBTQIA+, race, ethnicity, age, disability, and culture variables of the stakeholders.

³⁰³ UNGA, Resolution 70/1 of 21 October 2015, ‘Transforming our World: the 2030 Agenda for Sustainable Development’, op. cit., pp. 31.

Therefore, the potential benefits, challenges and areas themselves have to be reconsidered in practice from a case to case.

4.5.1. Implementing and Influencing Legislation

First of all, the leadership must commit themselves to fulfill their responsibilities towards an international and national HR and women's rights legal framework. The first step and the foundation for corporate liability is the establishment of internal policies and procedures for poverty eradication and sustainable development reflecting international and national human rights standards and principles, as a way of expressing the company's commitment to them, as given in the UNGPs 15(a), 16(a) and SDG Target 17.15. Ethical Code of Conduct, which TNCs commonly adopt, could be described as an internal handbook of acceptable behaviour and company's self-regulation principles, representing the stance of the leadership towards human rights. There is an ambiguous perception of the code of conduct among human rights experts: on the one hand, it is being argued that it is an ineffective tool due to its voluntary disposition; on the other hand, the code of conduct is perceived as a necessary step towards the implementation of human rights standards in the company's culture.³⁰⁴ Nevertheless, it remains an important basis for formulating a common point of reference across all subsidiaries regardless of their location. Establishing comprehensive internal policies is a prerequisite for a company to be able to demand and enforce commitment to human rights among its subsidiaries and vendors, so as to prevent any human rights infringements. This extraterritorial dimension of the company's policy commitments is supported in the UNGP 16 (c, d, e).

Assistance with correct implementation of national and international human rights laws, as it is stated in UNGP 23 and SDG Target 10.5, may be offered by NGOs as well, which might help the companies to avoid unlawful activities, and thus fines. From the women's rights perspective, NGOs may secure the usage of a gender sensitive language, the eradication of generic masculinum³⁰⁵ and the elimination of the stereotypes reproduction as well as the inclusion of sufficient clauses protecting women's rights.

³⁰⁴ Yaziji & Doh, 2009, pp. 155.

³⁰⁵ Generic masculinum is a term for a linguistic phenomenon where is referred to a gender-unidentified (generic) person or a group by using masculine nouns, pronouns and adjectives.

Areas with a high potential of gross women's rights, such as sexual harassment, abuse and exploitation, women's health threats and wage and social protection discrimination, as it is in the SDG Target 10.4, should be captured by the prevention mechanisms and the appropriate procedures in case of their occurrence. In case of a strategic and a long-term collaboration, there might be developed a Gender Action Plan that would establish concrete goals, steps, the budget and the responsible persons and departments. Followingly, all policies must be communicated externally as well as internally across the subsidiaries and the supply chains regularly (UNGP 16(d)), while targeting specific groups with the provisions, where necessary.

Business-NGOs collaboration may contribute to the disruption of masculine normativity also in law. The companies may increase their chances to promote gender sensitive laws and present their standpoint to legislators and public-interest lobbyists when collaborating with NGOs (SDG Targets 10.3 and 17.14). Many NGOs also initiate changes in policy making processes. Those who have practical experiences from working with the private sector may reflect the gained information in their proposals for amending the legislation.³⁰⁶ For instance, the proposal for the Corporate Duty of Vigilance Law in France was initially submitted by Sherpa, Paris-based association for the protection and defense of the victims of economic crimes.³⁰⁷ Similar activities have been undertaken in Germany by Amnesty International, Brot für die Welt, German Watch and Oxfam who put forward a proposal of a Human Rights Due Diligence Act in 2016.³⁰⁸ NGOs also send feedbacks to proposals prepared by other organisations, such as EC about the proposal for the *Directive 2010/18/EU on Work-Life Balance for Parents and Carers*.

Moreover, "States can invite representatives of NGOs with extensive expertise in business and human rights to become members of the consultative body, helping to steer their NAP development processes or advising on a wider range of issues of relevance to

³⁰⁶ Yaziji & Doh, 2009, pp. 11-12, 128.

³⁰⁷ Cossart, Chaplier, & Beau de Lomenie, 2017, pp. 317.

³⁰⁸ Amnesty International, Brot für die Welt, GermanWatch, & Oxfam, 'Legislative Proposal: Corporate Responsibility and Human Rights Legal Text and Questions and Answers on the Human Rights Due Diligence Act proposed by German NGOs', 2017, available at <https://germanwatch.org/de/download/18575.pdf> (consulted on 8 June 2018).

UNGPs' implementation."³⁰⁹ NGOs assisting with the NAPs' drafting and consultation process, may advocate for more transparency and stakeholder's engagement related to women's rights issues and interpret companies' contributions to this process too. However, NGOs have to stay vigilant not to be used to negotiate legislation changes and NAP's development in sake of a company's profit. NGOs working with established international and national human rights standards may help companies to be compliant with them and to support NAPs through the execution of all SDGs, if so included in a NAP, as is described in the SDG Target 17.9.

In the long run, the NGOs and academics raise concerns are about the non-binding character of the UNGPs and their reliance on the willingness of the companies to spend their resources on international human rights protection throughout their operations.³¹⁰ When the companies' leadership discover the advantages of the human rights compliance, they might be implementing sustainable strategies willingly, therefore probably more efficiently rather than doing this based on the hard law legislation imposed on them in the first place. At the same time, these close partnerships due to their knowledge flow may pave the way for future adoption of the international binding instrument for business and human rights. This can be also counted as a contribution to the SDG Target 17.14 to enhance policy coherence for a sustainable development.

4.5.2. Company-NGO's Focus on Human Rights Due Diligence

The conversion of those standards in policies into practice may require structural change, and although managers are convinced about their usefulness and effectiveness, they may struggle with their actual implementation.³¹¹ The Human Rights Due Diligence process offers a basic guideline for companies how to approach complex BHR problematics, as is outlined in the UNGPs 15(b), 17-21 and Article 1(b) of the EU Directive 2014/95/EU.

³⁰⁹ EU Parliament, 'Implementation of the UN Guiding Principles on Business and Human Rights', op. cit., pp. 35.

³¹⁰ Ibidem., 13.

³¹¹ Interview with Katinka Brose, op. cit.

“In the context of the Guiding Principles, human rights due diligence comprises an ongoing management process that a reasonable and prudent enterprise needs to undertake, in light of its circumstances (including sector, operating context, size and similar factors) to meet its responsibility to respect human rights.”³¹² The indisputable benefit of conducting HRDD for the companies lays within the timely addressed risks of the legal claims against them, which may be financially and reputationally harmful to them. As McCorquodale’s research indicates, over 93% of the enterprises which had undertaken HRDD process had used internal or external experts.³¹³ NGOs could be involved in all of its stages through advocacy actions in favour of corporate accountability for HRDD implementation. It means establishing a comprehensive HRDD process and its maintenance, while aiming at anticipation, prevention and mitigation of adverse HR impacts, and addressing those that had already been produced through appropriate remediation. Enterprises with a large number of entities may be forced to prioritise due to the difficulties associated with conducting this complex HRDD process for adverse HR impacts across all of them. NGOs may help with the identification of the most burning areas as well as with conducting all HRDD parts, i.e. HR rights risk assessment, monitoring, reporting and remediation.

In order to find out the current situation of women’s rights in the company, NGOs may provide gender audits, which reveal the areas where discrimination occurs or where the potential risks of women’s rights violation are. That should be incorporated in the early phase of the HRDD process and repeated alongside with the women’s rights risk assessment prior to any planned investments, new strategies or procedures with assistance of NGOs. They can provide consultations on the identification of the main areas of intervention and high risks areas for women, prioritise them, and suggest appropriate preventative measures along with suitable monitoring methods, come up with innovative solutions for the elimination of detected risks and help with the establishment of risk-management as is outlined in the UNGP 19. Less severe risks or impacts might be solved relatively fast and their solution provides measurable results quite soon. However, more

³¹² OHCHR, ‘The Corporate Responsibility to Respect Human Rights: An Interpretive Guide’, 2012, available at https://www.ohchr.org/Documents/Publications/HR.PUB.12.2_En.pdf (consulted on 13 June 2018), pp. 6.

³¹³ McCorquodale, Smit, Neely & Brooks, 2017, pp. 213.

serious risks with adverse impacts on society, which should be prioritised and targeted, might require rather a holistic approach demanding greater time, financial and labour investments, because what has to be addressed here are their root causes. However, “businesses are more attracted to direct-impact partnerships, such as education, environmental sustainability, or job development, than to those with indirect impacts, such as social mobilisation, advocacy, or good governance.”³¹⁴ This certainly contributes to the companies’ motivation to rather invest in the short-term philanthropic projects, than in the long-term projects, the positive outcomes of which are uncertain and difficult to measure. Therefore, the emphasis should be put on setting measurable indicators of an impact, as well as on the well-known business Key Performance Indicators (KPIs), which can show the progress in combination a with mix of long-term and short-term targets, so as to achieve some results also in a shorter period.

Nevertheless, it is not possible to address the risks and adverse impacts as well as progress on the enhancement of women’s rights in the workplace, and thus achieve a sustainable development, without constant and consistent monitoring (SDG Target 17.19). If consultations with an NGO occur regularly and are not only aimed at planning and implementing the HRDD, the potential risks may be anticipated and prevented. This considerably depends on a steady and accurate monitoring, which is an inseparable part of the HRDD process. NGOs, employing social scientists, may help companies to identify the appropriate and measurable indicators and suggest alternative monitoring methods and tools in addition to quantitative data collection and analysis. Effective monitoring should also be comprised of interviews, testimonials, case studies and other outcomes of qualitative methods covering the experiences of all affected stakeholders as is recommended in UNGP 20, because “business enterprises should make particular efforts to track the effectiveness of their responses to impacts on individuals from groups or populations that may be at heightened risk of vulnerability or marginalisation.”³¹⁵ NGOs may help to give women a voice throughout supply chains and in local communities, so that the companies gain a more accurate idea of what are the consequences their actions have on women’s lives. It could be done also through the provision of financial, legal and

³¹⁴ Selsky & Parker, 2005, pp. 855.

³¹⁵ UNHRC, ‘UNGPs Framework’, op. cit., pp. 19.

social consultation services for women (SDG Target 8.10) by the female employees of the grassroots organisations, who may be more approachable for women with sensitive issues (health or sexual abuse issues) than local male managers. Grassroots organisations might also bring beneficial information as they usually have an overview of the current situation in a given location, so they may suggest more appropriate changes in company behaviour.

Grievance mechanisms serve as support for the identification of adverse women's rights impacts, so they should be encompassed to the monitoring methods. These mechanisms also prevent an issue from continuing or deepening, when it is immediately and appropriately addressed. NGOs may assist the companies with the establishment and maintenance of these mechanisms, while assuring their availability and accessibility for all stakeholders, namely women and local communities, as it is recommended in UNGPs 29-31. Moreover, NGOs may help seek remedy for the company's misconduct,³¹⁶ so as to provide knowledgeable comments on the occurred issue and suggest an appropriate remediation corresponding with the detriment caused to women. As concluded in UNGP 22, when a violation of human rights has already occurred, an appropriate remediation should take place through legitimate process. Although it is difficult to provide estimates of the grievance mechanism and the non-judicial settlement costs, it is highly likely that those are lower than the costs of a judicial process, compensation and remediation, whilst the damage has already caused far-reaching consequences.

As in the UNGP 21(b), companies also have to also "provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved."³¹⁷ BHRRC in its 'Key findings from our Action Platforms Report' indicated that the companies' HR reports are not consistent, do not cover all necessary areas and aspects, and do not reach a level sufficient to enable third parties to evaluate them.³¹⁸ Incidents may only be adequately reported by means of a thorough and regular impact assessment and monitoring. Seemingly a measurement of the progress on sustainable development is also asked for in the SDG Target 17.19. Transparency

³¹⁶ BHRRC, 'Action on Business & Human Rights: Where Are We Now?', op. cit., pp. 8.

³¹⁷ UNHRC, 'UNGPs Framework', op. cit., pp. 20.

³¹⁸ BHRRC, 'Action on Business & Human Rights: Where Are We Now?', op. cit., pp. 2.

throughout and on the outside of the complicated multi-level hierarchical TNCs, is a crucial element of the human rights standard compliance and sustainable development. Nevertheless, some incidents remain underreported due to the persistent stereotypes and cultural or socio-economic barriers, such as sexual harassment and abuse in the workplace.

“Formal reporting is itself evolving, from traditional annual reports and corporate responsibility/sustainability reports, to include on-line updates and integrated financial and non-financial reports.”³¹⁹ Moreover, voluntary and mandatory reports are continuously provided on the international as well as the national level. GRI encourages business leaders to join the Corporate Action Group to execute corporate reporting on SDGs in order to fulfil the SDG Target 17.19.³²⁰ Companies may also voluntarily report on GRI Standards, on which grounds they would receive a GRI Trademark. Currently there is also an ongoing mandatory reporting obligation at the EU level in form of the Council Directive 2014/95/EU, in regard to the disclosure of non-financial and diversity information by certain large undertakings and groups. At the domestic level, there are also annual requirements to issue similar reports and documents, such as a slavery and human-trafficking statement under the U.K. Modern Slavery Act 2015, a report on Corporate Duty of Vigilance in France, an upcoming reporting duty on the Netherlands’ Child Labour Due Diligence Law and many other governmental regulations.

There are numerous reporting mechanisms containing various reporting requirements. NGOs may help companies to understand these requirements, to avoid incomplete or incorrect reporting, which in case of mandatory reporting may lead to certain sanctions. This can be seen for instance in the UK, where “about 1,500 large British companies have broken the law by failing to report their gender pay gap in time and could now face legal action.”³²¹ In general, there could be several reasons why companies do not publicly report about their activities, or report insufficiently. It could

³¹⁹ UNHRC, ‘UNGPs Framework’, op. cit., pp. 20.

³²⁰ UN Global Compact, ‘Reporting on the SDGs: Shape the future of corporate reporting on the SDG’, available at <https://www.unglobalcompact.org/take-action/action-platforms/sdg-reporting> (consulted on 8 June 2018).

³²¹ Topping, Alexandra & Sweney, Mark, ‘1,500 UK firms miss deadline to report gender pay gap’, in *The Guardian*, 2018, available at <https://www.theguardian.com/news/2018/apr/05/1500-uk-firms-miss-deadline-to-report-gender-pay-gap> (consulted on 16 June 2018).

be simply because they do not fully understand what and why they should be reporting, or due to not having established sufficient monitoring mechanisms to have such data available, or because they protect their commercial confidentiality or stakeholders' personal data (as required in the UNGP 21(c)), or at worst they might be hiding their unfair or illegal practices. Willingness to cooperate with the NGOs and to negotiate a compromise, where both sides understand their concerns and also the consequences of their actions related to reporting, is a sign of the company's good intentions and its desire for transparency. Additionally, "independent verification of human rights reporting can strengthen its content and credibility."³²² Therefore, such a cooperation on the reporting process may enhance accountability, transparency and data quality. Subsequently, NGOs may contribute to the understanding of the given feedback and participate in the implementation of appropriate changes.

4.5.3. *Problematics of Reputation Enhancement*

Transparency in the reporting may certainly increase public trust in a company, which is the desired outcome of the companies' marketing strategies as well as a cross-sector collaboration.³²³ "MNEs can gain legitimacy by engaging directly with stakeholders to realise progress on the SDGs."³²⁴ Due to the fact that the companies are seen as driven by profit motive and NGOs are more likely to be considered the ones representing and defending public interests, "NGOs have, as an 'industry', much greater legitimacy than firms."³²⁵ For this reason, partnering with such an organisation may seem to be an easy way to boost the company's reputation and thus their competitive advantage on the market under the peer and public pressure. However, "it is striking how often stakeholder engagement is undertaken by companies because they have a sense that they should, rather than with a clear goal in mind—or to manage reputation, rather than to create value."³²⁶ While the Girl Effect campaign was spreading a message that "girls can't

³²² UNHRC, 'UNGPs Framework', op. cit., pp. 20.

³²³ C&E Advisory, 'Corporate-NGO Partnerships Barometer 2017', 2017, op. cit., pp. 7-8.

³²⁴ Dilyard & Witte, 2017, pp. 5.

³²⁵ Yaziji & Doh, 2009, pp. 102.

³²⁶ BSR, 'Redefining Sustainable Business: Management for a Rapidly Changing World', 2018, available at https://www.bsr.org/reports/BSR_Redefining_Sustainable_Business.pdf (consulted on 16 June 2018), pp. 31.

succeed when they live in fear”³²⁷ in 2008, the project’s launching year, workers in Nike’s Vietnam factories, that are 80% women and girls, were routinely intimidated by local managers who verbally and physically abused them. Moreover, those women and girls worked under dangerous working conditions and were underpaid, so they could not secure their own neither their children’s health and safety.³²⁸ The situation in Nike’s factories in Indonesia, Cambodia, and Vietnam has not significantly improved ever since, as reported by *Éthique sur l’étiquette* and Clean Clothes Campaign, ‘Foul Play’, to the occasion of the World Cup 2018, where Nike is one of the two major sponsors. According to Asia Floor Wage calculations, 363 euro per month is a wage that would cover minimum expenses of women and their families in Indonesia, where Nike produces most of its sportswear. However, women, who account for 80% of the local garment workers there too, are paid between 82 and 200 euro per month, which is not enough for them to have decent lives.³²⁹

Furthermore, when #MeToo campaign brought attention to sexual harassment and assault, Nike’s toxic corporate culture was revealed. Severe gender discrimination in the world’s largest sports footwear and apparel company, consisting of sexual harassment, barriers for women to reach decision-making positions (vertical segregation) and positions in crucial divisions for the business (horizontal segregation) recently resulted in a women’s revolt. This ongoing situation already led to a resignation of six top male executives along with the company’s head of diversity and inclusion, a vice president in footwear and a senior director for Nike’s basketball division so far.³³⁰

Nike successfully keeps convincing governments, celebrities, companies and aid agencies to participate in disguising the violation of women’s rights by promoting them in the Girl Effect campaign. “This simplified solution to poverty has been extremely

³²⁷ Hengeveld, Maria, ‘Nike Boasts of Empowering Women Around the World’, in *Slate* 2016, available at http://www.slate.com/articles/business/the_grind/2016/08/nike_s_supply_chain_doesn_t_live_up_to_the_ideals_of_its_girl_effect_campaign.html (consulted on 12 June 2018).

³²⁸ *Ibidem*.

³²⁹ Clean Clothes Campaign, ‘Adidas and Nike pay record-breaking amounts to footballers, but deny decent wages to women stitching their shirts’, available at <https://cleanclothes.org/news/2018/06/11/adidas-and-nike-pay-record-breaking-amounts-to-footballers-but-deny-decent-wages-to-women-stitching-their-shirts> (consulted on 15 June 2018).

³³⁰ Creswell, Julie; Draper, Kevin & Abrams, Rachel, ‘At Nike, Revolt Led by Women Leads to Exodus of Male Executives’, in *The New York Times*, 2018, available at <https://mobile.nytimes.com/2018/04/28/business/nike-women.html> (consulted on 2 April 2018).

influential, as is evidenced by the numerous partnerships (and resources) that revolve around Nike and the Girl Effect.”³³¹ Although this has a positive impact on the groups of women in the local communities, it should not direct attention away from the deeply rooted discrimination in other parts of the world or in the supply chains. As was mentioned previously, the commentary of the UNGP 11 warns against *ad hoc* human rights supportive activities disgusting failures in companies’ operations.³³² A tactical collaboration with the purpose of executing a philanthropic project may at first gain some trust and sympathy from the public, but from the sustainable development perspective it is shortsighted and, in the end, doesn’t change much in the society. As the Beijing Declaration and Platform for Action states: “The eradication of poverty cannot be accomplished through antipoverty programmes alone but will require democratic participation and changes in economic structures in order to ensure access for all women to resources, opportunities and public services.”³³³ Therefore, the enhancement of reputation should not be the reason why an organisation enters a partnership, but rather a positive side effect of the joint efforts to tackle the root causes of the social problems.³³⁴

NGOs in collaboration with the companies could focus in this context on prevention and elimination of all forms of sexual violence across all the entities as well as the supply chains (SDG Target 5.2) and ensure a safe and secure working environment for women (SDG Target 8.8), especially the vulnerable groups as migrant female workers for example, while bearing in mind their sexual and reproductive rights. Where health-care is insufficient or inaccessible for women, NGOs may assist with a compensation of this situation, in order to help the companies establish an alternative gender sensitive health-care support, and to enhance the universal access to sexual and reproductive health and rights (SDG Target 5.6). Sometimes this could be achieved even by simply securing health and life insurance, as well as social protection (SDG Target 10.4).

³³¹ Roberts, 2015, pp. 222.

³³² UNHRC, ‘UNGPs Framework’, op. cit., pp. 13.

³³³ UN Women, The Fourth World Conference on Women, ‘Beijing Declaration and Platform for Action +5 Political Declaration and Outcome’, op. cit., pp. 33/34.

³³⁴ BSR, ‘Redefining Sustainable Business: Management for a Rapidly Changing World’, op. cit., pp. 29.

Partnerships on the one hand may contribute to the legitimacy of the parties involved, on the other hand these parties risk losing legitimacy exactly for the same reason. “Companies for example risk being accused of seeking to gain influence over NGOs, while NGOs in turn could be accused of co-operating with their traditional enemies instead of putting them under pressure.”³³⁵ There is an emerging criticism of the fragmentation of the civil society, because through partnering with business sector, NGOs are contributing to the wrongdoing, thus diminishing their credibility. “NGOs helped facilitate neoliberal policy change either by participating in de facto privatization through the contracting-out of public services, or by taking responsibility for clearing up the mess left by neoliberal policies which disproportionately disadvantaged poor people.”³³⁶

The difference between the trustworthiness of the business and the non-governmental sector also seems to be quite insignificant, according to the Edelman Trust Barometer, a longitudinal study of public trust in public and private organisations and institutions. It shows a slow decrease in NGOs as well as CEOs’ trustworthiness, while NGOs remain still the most trusted organisations, business is the second most trusted losing only one percent to the NGOs. In 28 countries surveyed around the world in 2017, 53% of respondents expressed their trust in NGOs (55% in 2016), 52% in business (53% in 2016), 43% in media (48% in 2016) and 41% in the government (42% in 2016). Whereas, 37% of respondents perceive CEOs as credible, which also decreased by 12% compared to the previous year.³³⁷ Despite the fact that people trust the private companies more than their governments, which only strengthens their leverage over the public, it is certainly not a convincing majority, but rather a neutral perception of business as well as of the NGOs. To increase their trustworthiness companies must not: bribe, pay the executives hundreds of times more than the workers, avoid paying taxes, overcharge for the products people need for living, or lower the product’s quality.³³⁸

Another attribute, which may possibly contribute to this trend, might be the occasional misconduct scandals of the NGOs. For instance, Oxfam is currently

³³⁵ Van Huijstee, 2010, pp. 36.

³³⁶ Lewis, 2010, pp. 4.

³³⁷ Edelman, ‘2017 Edelman Trust Barometer: Global Results’, 2017, available at <https://www.edelman.com/research/2017-trust-barometer-global-results> (consulted on 8 June 2018).

³³⁸ Ibidem.

confronted with allegations that its staff hired prostitutes while working on a humanitarian mission in Haiti in 2011. Such incidents may irreparably jeopardise NGO's credibility as well as the credibility of any partners that are collaborating with them. Therefore, Marks&Spencer and other companies partnering with Oxfam are considering their withdrawal and forcing Oxfam to align with its own standards and values.³³⁹ In general, NGOs should not underestimate the possibility of these situations and should have strong internal policies, so they can react appropriately if such incident occurs. Additionally, they should be able to prevent and react to such incidents in order to meet high moral standards, which by their very nature they are trying to bring into society. Otherwise, it may have a negative impact also on the non-governmental sector and the legitimacy of their work as such.

4.5.4. Division of Responsibilities and Gender Lens Investing

In spite of the potential risks of business-NGOs partnering, the integrative stage of the collaboration continuum should be aimed at when striving for sustainable development. BSR, global nonprofit business network and consultancy tries to bring this into practice. Dedication to sustainability might be identified by shifts in three dimensions of innovation in stakeholder engagement within the strategic partnering. (1) There is a shift from engaging with obvious partners to work on what the company thinks is important, to collaborating with a broader scale of stakeholders in the company's industry, value chain and markets, such as local communities or grassroots organisations. (2) There occurs to be a shift from focusing on the reputation to addressing sustainable challenges through the creation of innovative business models. (3) Instead of engaging with sustainability team, there is a shift towards "engagement across different company functions and geographies in pursuit of the company's strategic and operation objectives."³⁴⁰

³³⁹ Smith, Adam, 'Marks and Spencer could pull support for Oxfam amid sex scandal', in *Metro*, 2018, available at <http://metro.co.uk/2018/02/14/marks-and-spencer-and-visa-could-pull-support-for-oxfam-amid-sex-scandal-7312397/> (consulted on 2 April 2018).

³⁴⁰ BSR, 'Redefining Sustainable Business: Management for a Rapidly Changing World', op. cit., pp. 30.

The engagement of different departments and their collaboration on women's rights is the key for coherent monitoring of business activities and their impact on the society.³⁴¹ The implementation of women's rights standards and its monitoring is often fragmented across a complicated hierarchical company structure consisting of different departments, subsidiaries and global supply chains, which do not harmonise their work under one umbrella of human rights. "Where companies do not use a human rights lens, it is often because they believe their human rights risks are adequately covered by other processes, such as health and safety or human resources procedures."³⁴² Human resources departments are usually given the responsibility to keep the entire company compliant with human rights requirements, even though they do not have such extensive authorization and do not possess the main decision-making power.³⁴³ As mentioned in the UNGP 19 (a; i) "Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise,"³⁴⁴ thus the leadership must be appropriately trained to be knowledgeable enough to recognise their social responsibilities when planning business strategies and investments. NGOs should analyse the internal division of responsibilities and mandates in order to synchronise their objectives and to be able to obtain complex data for reporting. They also should strive to pierce the corporate veil to clearly identify and hold the responsible entity/person accountable in case of adverse women's rights abuse. Moreover, there could also be established a team composed of human rights experts, implementing HRDD, applying BHR lens and coordinating all the departments' work throughout the subsidiaries and the supply chains.

NGOs may support the companies in informing their business partners across the supply chains of their women's rights expectations, by incorporating the appropriate provisions into their contract, establishing monitoring mechanisms and through the involvement of grassroots organisations which would monitor their compliance with them (UNGP 16(c)). Special attention should be paid to the areas with high potential of gross women's rights violations, such as forced labour, modern slavery and human trafficking

³⁴¹ McCorquodale, Smit, Neely & Brooks, 2017, pp. 214.

³⁴² Ibidem., pp. 206.

³⁴³ Ibidem., pp. 209.

³⁴⁴ UNHRC, 'UNGPs Framework', op. cit., pp. 18.

(SDG Target 8.7). Considering that 33% of private business is owned or operated by women worldwide,³⁴⁵ NGOs may also encourage companies to contract with female entrepreneurs as their suppliers to support their economic activity (SDG Target 8.3) The involvement of women at all levels of a company's value chain is crucial for reducing gender inequalities in business. It begins with the recruitment process where NGOs may provide consultations and trainings to recruiters on how to use gender sensitive language in advertisements, job offers and employment contract and all its annexes. Due to their networks, NGOs may also introduce some new sources where to look for female candidates with desirable knowledge and experience. They may also organise trainings and workshops for the management about women's rights in the workplace and related benefits and barriers, such as tokenism, glass ceiling or sticky floor, and introduce affirmative actions to the leadership, such as quotas or internal targets for the number of women at each level or department in the company, because "one of the reasons why gender initiatives have been failing to achieve desired objectives is the traditional approach being equal means being the same".³⁴⁶ Finally, NGOs may contribute to establishing a mentoring system and professional development trainings for women, organise networking events and encourage women by any means to be ambitious to apply for decision-making positions. Such activities are fulfilling the SDGs Targets 5.5 and 10.3.

To better understand the context and the consequences of various company-NGOs' actions, their influence on the stakeholders' private life must be recognised, including the recognition of unpaid care and domestic work (SDG Target 5.4). NGOs may get involved in creating flexible working patterns and promoting shared responsibility within the household through motivating fathers to use parental leave or by creating a support system for parents and carers, for instance providing them with well compensated extra days off, opening kindergartens for employees and so on. Also, working with male employees on this matter, through introducing the benefits of equality in the workplace to them, contributes to the eradication of stereotypes and barriers, which

³⁴⁵ GBA, 'Building Women's Wealth Worldwide', available at <http://www.gbaforwomen.org/> (consulted on 8 June 2018).

³⁴⁶ Wittenberg-Cox & Maitland, 2008, pp. 311.

obstruct women in participating more in the labour market, climbing the corporate ladder and also increasing their incomes. All this has a positive impact on the equal redistribution of wealth, so it largely contributes to the eradication of female poverty and to sustaining the income growth for everyone. Moreover, to fulfil the SDG Target 10.1 and 8.5, regarding more directly targeted actions towards closing the gender pay gap, NGOs can certainly train managers, compensation and benefits departments to achieve a gender sensitive data analysis, especially regarding salaries, wages and benefits, and assist with doing so, to identify shortcomings and propose appropriate solutions, such as parents and carers friendly benefits.

The orientation towards the employees' needs, a general corporate citizenship and community involvement all have a positive impact on the human capital of a company, because they attract potential talents, strengthens employees' loyalty to the company and their retention in the tight professional labor markets.³⁴⁷ This relates especially to the millennials who will account for three quarters of the global workforce by 2025,³⁴⁸ because "millennials are over 5x more likely to stay at a company where they feel a strong purpose."³⁴⁹ "In addition to improving perceptions of the employer, participation can bring direct benefits to employees, such as improved team-working and communication skills, as well as better morale and motivation. All of these factors have been shown to bring bottom-line benefits to the employer."³⁵⁰ Employees involvement in corporate citizenship and execution of women's rights in the workplace, encompassed in KPIs, may be also reflected when evaluating their morale, motivation, commitment, and performance, to support their knowledgeable contribution to BHR.³⁵¹ It also gives managers a greater chance of expanding their leadership skills, capabilities of planning, teamwork and collaborative leadership by working with different individuals.³⁵²

³⁴⁷ Austin, 2009, pp. 12-13.

³⁴⁸ Business and Sustainable Development Commission, 'Better Business Better World', op. cit. pp. 43.

³⁴⁹ Ibidem.

³⁵⁰ Corporate Citizenship Company, 'Good Companies, Better Employees: How community involvement and good corporate citizenship can enhance employee morale, motivation, commitment and performance', 2003, available at <https://corporate-citizenship.com/wp-content/uploads/Good-companies-better-employees.pdf> (consulted on 13 June 2018), pp. 23.

³⁵¹ Ibidem.

³⁵² Austin, 2009, pp. 13.

Within such a close cooperation as the integrative stage offers, NGOs may influence the internal decision-making on the company's budget allocations, not only in relation to its response to the adverse women's rights impacts as is mentioned in the UNGP 19 (a, ii), but also to the women empowerment projects and tax payments. Although the partnership itself is an investment, NGOs may also encourage to use allocated finances rather for the long-term quality investments that are targeting root causes of a particular issue, than for the reputation boosting philanthropic projects. Followingly they may assist with the financial distribution using their widespread network and guide the leadership to respect the UN Principles for Responsible Investment (PRI), especially when planning Foreign Direct Investments (FDI). Investing in female economy is currently being explored by several banks and banking alliances, such as the Global Banking Alliance for Women (GBA),³⁵³ Women's World Banking Capital Partners (WWBCP) and Better Than Cash Alliance (BTCA).

Gender lens investing aims at untapped women potential as customers, business partners and start-ups leaders. According to the GBA "women make up to 80% of buying decision worldwide, and as customers are spending \$US18 trillion this year."³⁵⁴ At the same time, "73% women reported being unsatisfied with their financial services providers."³⁵⁵ Additionally, women are four times more likely to stick with the institution that treats them well and to recommend company's products and services to others.³⁵⁶ So, GBA is currently establishing Working Group on Product Innovation for Women's Market, which is bringing stakeholders together to work on the products and services innovation across the supply chains, improve product design processes and promote practices and structures that allow for innovation within the organisation.³⁵⁷

BLC Bank, a leading Lebanese bank and member of the GBA, is committed to being Lebanon's market leader in creating services for women. BLC Bank hosted a series

³⁵³ Global Banking Alliance for Women is a capacity building partnership of companies for investing in women.

³⁵⁴ GBA, 'The Opportunity: Untapped Potential', available at <http://www.gbaforwomen.org/the-opportunity/> (consulted on 8 June 2018).

³⁵⁵ Ibidem.

³⁵⁶ Ibidem.

³⁵⁷ GBA, 'GBA to Host Working Group on Product Innovation for Women's Market', available at <http://www.gbaforwomen.org/news-events/gba-to-host-member-working-group-on-product-innovation-for-the-womens-market/> (consulted on 8 June 2018).

of trainings for other financial institutions in the Middle East, North Africa and Europe on best practices in serving women's needs in the banking sector and implementing the approaches for women-owned SMEs.³⁵⁸ In cooperation with local women's associations and NGOs, they have established 'We Initiative' for networking, mentoring, learning and development opportunities for female employees and women entrepreneurs to coordinate and market these activities. They put their commitment towards gender equality in practice through signing WEPs, setting diversity KPIs for recruitment, staffing levels and employee development and having 2 months of full pay for employees returning from maternity leave and introduced paternity leave, thus they accomplished having 51% women staff and 43% women in senior management.³⁵⁹

Another good practice of turning the SDG Target 8.3 into practice while also encompassing SDG Targets 17.6 and 17.7 is the Better Than Cash Alliance,³⁶⁰ which is focusing on empowering women through digital payments. "In Niger, evidence from the social cash transfer program demonstrates that the greater privacy and control of mobile transfers compared to manual cash transfers shifts intra-household decision-making in favour of women. In Kenya, the arrival of mobile money transfers increased women's economic empowerment in rural areas, by making it easier to request remittances from their husbands who migrated to urban areas for work. In India, where trust is a particularly important issue for women, agents played an essential role in training and supporting women in their use of the technology."³⁶¹

Banking groups also discovered direct investment potential in women-led start-ups and enterprises, where a less known 'gender investment gap' could be observed. Based on the GBA data, "there are approximately 163 million women across

³⁵⁸ GBA, 'BLC Bank', available at <http://www.gbaforwomen.org/members/blc-bank/> (consulted on 8 June 2018).

³⁵⁹ Global Banking Alliance for Women, 'GBA Case Study: BLC Bank', 2015, available at <http://www.gbaforwomen.org/download/gba-case-study-blc-bank/> (consulted on 8 June 2018), pp. 2-4.

³⁶⁰ Better Than Cash Alliance is a coalition of public, private and NGO partners working to accelerate the transition to e-payment systems globally to reduce the gap between women and men related to accessing financial service and grow emerging economies, co-funded by Citi, Visa Inc, Bill & Melinda Gates Foundation, Ford Foundation, Omidyar Network and The United States Agency for International Development.

³⁶¹ Better Than Cash Alliance, 'Digital payments can empower women', available at <https://www.betterthancash.org/news/blogs-stories/digital-payments-can-empower-women> (consulted on 8 June 2018).

74 economies who are starting or running a new business, but 80% of women believe investment marketers do not understand their needs.”³⁶² Although GBA claims that women tend to be more reliable savers than men, thus they represent a lower risk for banks, the gender investment gap is still present.³⁶³ “When women business owners pitch their ideas to investors for early-stage capital, they receive significantly less—a disparity that averages more than \$1 million—than men. Yet businesses founded by women ultimately deliver higher revenue—more than twice as much per dollar invested—than those founded by men, making women-owned companies better investments for financial backers.”³⁶⁴ This has been recognised by the Women’s World Banking Capital Partners (WWBCP),³⁶⁵ a private partnership and equity fund that makes direct investments in women-focused financial institutions co-managed by WWB Asset Management and Triodos Investment Advisory & Services of the Netherlands women-focused and women-managed microfinance. WWBCP investing in women’s businesses contributes to the creation of jobs, economic growth and welfare of families and communities and the increasing number of women controlling finances. In order to close the investment gap, it is also important to include women in investment decisions and recruit female entrepreneurs as suppliers, as was mentioned above.³⁶⁶

Such an exchange of knowledge and experiences through partnership projects leads to the identification and testing of best practices, which are essential for the creation of innovative tools for gender equality.³⁶⁷ These innovative approaches as some banks are recently demonstrating, may be created within all industries. In cooperation with

³⁶² GBA, ‘The Opportunity: Untapped Potential’, op. cit.

³⁶³ Ibidem.

³⁶⁴ Abouzahr, Katie; Brooks Taplett, Frances; Krentz, Matt & Harthorne, John, ‘Why Women-Owned Startups Are a Better Bet’, in *Boston Consulting Group*, 2018, available at <https://www.bcg.com/en-es/publications/2018/why-women-owned-startups-are-better-bet.aspx> (consulted on 12 June 2018).

³⁶⁵ WWBCP consists of 27 investors representing a mix of development finance institutions, private pension funds, microfinance investment vehicles and individual investors. They have more than US\$50 million under management which is invested in the provision of financial products and services to unbanked and under-banked women. It collaborates with local NGOs in the countries of focus 8 countries and 9 banks: India (Ananya Finance for Inclusive Growth, Annapurna Microfinance Pvt Ltd), Colombia (Banco WWB), Bolivia (BancoSol), Jordan (Sanadcom), Paraguay (Financiera El Comercio), Tajikistan (HUMO), Tanzania (National Microfinance Bank) and Tunisia (Enda).

³⁶⁶ Abouzahr, Brooks Taplett, Krentz & Harthorne, ‘Why Women-Owned Startups Are a Better Bet’, op. cit.

³⁶⁷ GRI & UN Global Compact, ‘Business Reporting on the SDGs: An Analysis of the Goals and Targets’, op. cit., pp. 203.

NGOs, companies could improve the design of products and services, their marketing and advertising strategies through applying a gender lens to all the range of their activities, starting from designing a product or service to its final distribution and advertising. Thanks to the variety of NGOs network, they may introduce women led start-ups to the investment companies and also help them to avoid the bias that spurs them to invest in people and products that are familiar to them. In addition, “financing the 2030 Agenda will take trillions of dollars annually. There is need for action at unprecedented scale to reorient available public and private sources of finance in addition to Official Development Assistance (ODA) to ensure global inclusive growth and shared prosperity.”³⁶⁸ Mobilising the additional commerce finance through blended finance for the green investment and the social impact investment, as recommended by the Organisation for Economic Co-operation and Development (OECD),³⁶⁹ follows the SDG 17, Target 17.3. “Making effective use of diverse financing sources will entail an alignment of private financial flows with the 2030 Agenda, which in turn will require governments and markets to join in new partnerships that build awareness and trust, align regulations and enable the use of innovative instruments to foster risk-sharing and accountability.”³⁷⁰

³⁶⁸ ECOSOC, ‘Report of the Secretary-General: Repositioning the UN development system to deliver on the 2030 Agenda – Ensuring a Better Future for All’, 2017, available at <https://www.un.org/ecosoc/sites/www.un.org.ecosoc/files/files/en/qcpr/sg-report-on-unds-qcpr-june-2017.pdf> (consulted on 13 June 2018), pp. 6.

³⁶⁹ OECD, ‘Private Finance for Sustainable Development: New approaches in development finance: the need for mobilization towards greater transformation and impact’, 2018, available at <http://www.oecd.org/dac/financing-sustainable-development/development-finance-topics/OECD-PF4SD-Conference-background-document.pdf> (consulted on 13 June 2018).

³⁷⁰ ECOSOC, Report of the Secretary-General of 30 June 2017, ‘Repositioning the UN development system to deliver on the 2030 Agenda – Ensuring a Better Future for All’, op cit., pp. 6.

SUMMARY

Over the past two decades there could be observed a profound increase in the frequency and the intensity of interactions between business and NGOs. The social contract between them is being slowly restored through a communication shift from being confrontational to becoming collaborative in order to respond to the increasing societal concerns, negative business operations spillovers and to secure sustainable and continuously profitable development. “The era of stand-alone sustainability strategies, with subsequent integration of sustainability into company strategy needs to end; the creation of resilient business strategies that take sustainability as their foundation needs to begin.”³⁷¹

Business enterprises under the public and peer companies’ pressure are discovering the underused NGOs potential laying in human capital. C&E Corporate-NGO Partnerships Barometer, summarise that “over 90% of all respondents anticipate that partnerships between corporates and NGOs will become either more, or much more important over the next three years. Just over three-quarters (77%) of corporates and NGOs (consolidated) expect their investments in cross-sector partnering to increase or increase significantly over the next three years (as compared with 66% in 2016). 89% of NGOs anticipate an increase in their organisations’ investment in cross-sector partnerships - an uplift of 10% compared to the figures for 2016.”³⁷²

Although the primary force pushing companies to be compliant and socially responsible remains within the national legally binding legislation, NGOs may support such intentions and inform the governments as well as the companies. According to the European Parliament, “the UN Guiding Principles are still not well known to most business enterprises in Europe, particularly those outside the large multinational corporations. Many of these are familiar with CSR but perceive it through a philanthropic rather than strategic lens that would enable them to conduct business in a responsible way

³⁷¹ BSR, ‘Redefining Sustainable Business: Management for a Rapidly Changing World’, op. cit., pp. 6.

³⁷² C&E Advisory, ‘Corporate-NGO Partnerships Barometer 2017’, 2017, op. cit., pp.6.

and address the effects of their respective activities.”³⁷³ NGOs should be able to differentiate between CSR and BHR while applying women rights based approach, because the business case approach is likely to focus on easy fixes at the company level without considering the firm’s effect on women’s lives.³⁷⁴

Currently the biggest gaps in the BHR approach are considered to be the insufficient remediation, negligence of extraterritorial responsibilities in the supply chains and avoidance of tax responsibilities.³⁷⁵ These areas may currently attract NGOs’ attention the most and give them an opportunity to look for alternative ways and offer companies creative solutions. Oxfam for instance believe that regular engagement with the civil society is a useful way of framing tax responsibility and regulating corporate tax behaviour,³⁷⁶ which would also contribute to SDGs Targets 8.1 and 10.4.

The complexity of the TNCs structures and the variety of the environments their entities and suppliers operate both cause internal tensions between the priorities of the headquarters and the local operations units.³⁷⁷ Often the complicated inter-stakeholders relations and the legal setups hidden behind the corporate veil are causing a risk of blurring tasks and responsibilities, thus creating room for severe women’s rights violations. This may be often seen in cases of the resettlement of indigenous people or other local communities due to the company’s demand on the land they occupy. Such situations have high potential risk of sexual abuses and other severe women’s rights violations, therefore the involvement of grassroots organisations in the monitoring is crucial, all the while applying a gender lens. If there is no solution other than the resettlement of the local community, the NGOs could mediate communication between the community representatives, including women, to ensure that there is no violation of women’s rights and that their current living standards in the local communities are preserved or appropriately compensated.

³⁷³ EU Parliament, ‘Implementation of the UN Guiding Principles on Business and Human Rights’, op. cit., pp. 17.

³⁷⁴ Oxfam, ‘Oxfam Discussion Paper on Raising the Bar: Rethinking the role of business in the Sustainable Development Goals’, op. cit., pp. 11.

³⁷⁵ BHRRC, ‘Action on Business & Human Rights: Where Are We Now?’, op. cit., pp. 8.

³⁷⁶ ActionAid UK, Christian Aid & Oxfam, ‘Getting to Good – Towards Responsible Corporate Tax Behaviour’, op. cit.

³⁷⁷ Dilyard & Witte, 2017, pp. 93.

To be able to address women's rights issues in their complexity, it is essential that the role of men and their potential to positively influence women's situations in the workplace as well as in private sphere is recognised. "The inclusion as men within gender equality efforts is key, since they remain influential actors within organisations, industries, and households."³⁷⁸ It should be aimed at moving away from the conflictual binary opposition men-women, masculinity-femininity, company-NGO, profit-people and rather seek for their common values and goals. As was broadly discussed at the conference on Fostering Gender Equality in the Workplace, public and private spheres are tightly connected not only for women but for men as well. Companies and NGOs should reflect this in their work and aim at the inclusion of men in the debates and the activities to help them understand that those might be beneficial for them too. There is already "an increasing number of men looking for a new deal from work that allows to embrace their dual roles as parents and breadwinners."³⁷⁹ Reproduction of hegemonic masculinity, which imprisons men in their traditional role is limiting, and even harmful for many men. There is no one right masculinity, but a whole range of different ones.³⁸⁰

This approach is also promoted by the UN Women campaign 'HeForShe', which has recently launched an initiative 'Impact 10x10x10' engaging key decision makers in governments, corporations, and universities around the world to drive change from the top.³⁸¹ A Knight of the French National Order of Merit, Celine Schillinger believes that "corporate activism may be among the most powerful drivers for excellence and innovation today."³⁸² Nevertheless, to be able to engage managers in activism or to elicit their commitment to any positive steps towards the protection and fulfilment of women's rights in the workplace, NGOs would have to invest in the creation of communication strategies and a commonly understandable language. To support and facilitate this

³⁷⁸ McCarthy, 2017, pp. 623.

³⁷⁹ Wittenberg-Cox & Maitland, 2008, pp. 311.

³⁸⁰ Acker, 2004, pp. 28.; More about toxic masculinity could be studied at the classic work of Connell, Raewyn. W., *Masculinities*. Berkeley: University of California Press, 2005.

³⁸¹ HeForShe, 'Impact 10x10x10', available at <http://www.heforshe.org/en/impact> (consulted on 19 June 2018).

³⁸² Schillinger, Celine, 'Corporate Activism & Leadership Transformation: Building Value and Impact with Passion-Driven Performance', in *We Need Social*, 2017, available at <http://weneedsocial.com/blog/2017/10/2/corporate-activism-leadership-transformation> (consulted on 8 June 2018).

process, to inspire the companies and the NGOs for the activities and the future direction of their cooperation, as well as to alert them of the related risks and challenges which they should take into account, the main output of this thesis – the Guiding Chart for Business and NGOs Cooperation on Women’s Rights (enclosed in Annex 1) – is worth mentioning. It constitutes an overview of the areas of possible cooperation, along with the benefits, risks and challenges that may result from it, and is also providing a coherent answer to the question and the sub-question of this research. The Chart’s basic features and how to read it is explained in the foreword also included in the Annex 1.

CONCLUSION

Intersectionality, acknowledged in the international human rights documents, is the feature of postmodernism and it may provide a solution to some human rights issues. So the official recognition of the TNCs as the important human rights stakeholders, who influence people's lives to the similar extent as the states, seems to be a promising way towards sustainable development. It is not at all about giving the private sector power, because they already have it and, in many cases, even bigger than some states do. It is more about adapting to the evolution of the society organisation to be able to effectively react to the emerging phenomena directly created or influenced by them. Let's consider that EU, which was initially established as trade and economic community, but over the decades developed into a complex political institution, among others is also aiming at the protection of human rights. Business is not separate from the society, just the opposite, so the TNCs should be subject to international human rights standards as well as any other international organisations, including INGOs.

Similarly to the variety of NGOs approaches towards the companies and human rights, there are also differences in the companies' approaches. There are business leaders, who are knowledgeable and understand the company's leverage on society and more or less successfully work with this fact. Some of them are not aware of it, but they are open to learn and willing to change for the sake of sustainable development of the society and the human rights protection. However, there are also those who might be aware of the consequences of their actions on the society, but, for whatever reason, are not willing to change anything. Therefore, sometimes the cross-sector collaboration will be easier and faster to establish, sometimes greater time investments will be needed in the initial negotiations and reaching mutual understanding. Therefore, each NGO should prepare itself for the potential challenges and risks resulting from the interaction with the company, considering the particular industry and range of its operations. Followingly, there is also a call for setting up a monitoring process for the partnership itself because there is a lack of convincing evidence based on empirical and longitudinal monitoring,

reporting and evaluation of the cross-sector partnerships' success to achieve their goals,³⁸³ which is necessary to keep creating further partnerships.

It is also worth to consider the creation of an online platform of the NGOs who would like to cooperate with companies, where their specialization, objectives and perhaps the services that they offer would be mentioned. The companies could easily match themselves with the respective NGOs and the platform would facilitate their initial communication. Moreover, based on the given information, NGOs could create alliances or organise workshops for sharing good practices among themselves, as well as there may be incorporated a benchmarking tool for business-NGOs collaborations, collecting information from the partnerships' monitoring. Such a complex online platform focusing on the cross-sector cooperation on women's rights is currently missing, and to guarantee their future development, its creation will be useful, if not even necessary.

Even if the partnership does not directly aim to "empower women", a gender lens should be always applied to all activities, especially those identified in the Chart. Women are business stakeholders regardless the project objectives. And no matter which particular SDG or human right it is aimed at, there is always a gender dimension, which has bigger or smaller impact on the outcomes. Therefore, there is also need of further analysis of the business-NGOs collaboration on women's rights set in other sciences, such as economics, law, political sciences, psychology, anthropology, media and communication or marketing to enrich the Chart of the additional benefits, risks and challenges. Further elaboration on the marginalised groups of women, causing their two-fold discrimination, i.e. LGBTQIA+, ethnicity, race, religion and disability would certainly add valuable perspective to the areas of cooperation too. Although, the attempts to join the secularised society of business and the civil society, the public and the private sphere, as well as the science disciplines themselves, may be a bumpy ride, it is certainly worth the effort, because after all, we are all in this together.

³⁸³ Tulder, Seitanidi, Crane & Brammer, 2016, pp. 2-3.

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INTERVIEWS

Brose, Katinka, Politics & Economy Senior Strategy Agent, Fair Pay Innovation Lab gGmbH (FPI), Berlin (Skype Interview) 25 May 2018.

Zbona, Ana, Civic Freedoms & Human Rights Defenders Project Manager, London (Skype Interview) Business and Human Rights Resource Centre (BHRRC), 19 April 2018.

ANNEX I

THE GUIDING CHART FOR BUSINESS AND NGO COOPERATION ON WOMEN’S RIGHTS

The Guiding Chart for Business and NGO Cooperation on Women’s Rights (The Chart) gives companies as well as non-governmental organisations (NGOs) answers to how and why they should collaborate on women’s rights issues and gender equality in the workplace. Providing an overview of areas of their possible cooperation, along with possible benefits and risks that may result from the cooperation, enables both sides to gain initial insight into the complicated problematics of women’s rights in business. For companies and NGOs already engaged in any level of cooperation, this chart offers areas over which they might keep developing their future activities. The more advanced the cooperation, the more points they can address. Due to the interrelation and interdependence of all areas, completion of all areas should be strived for, although areas might be prioritised according to relevance and urgency. However, some areas should always take precedence due to their potential for adverse violation of women’s rights or their position as prerequisites for any other activities.³⁸⁴

All areas are linked to the relevant United Nations Guiding Principles (UNGPs), drawn from Pillar II. on ‘The corporate responsibility to respect human rights’ and Pillar III. on ‘Access to Remedy’ (Principles B. 29-31), and also to Sustainable Development Goals (SDGs) 5, 8, 10 and 17 and their Targets. This connection to the UNGPs and SDGs makes it easier for the parties involved to navigate the requirements of international organisations and leads them to other documents for further information about the women’s rights in business. In itself, cooperation on women’s rights addresses the UNGPs Principles A. 11-14, B. 18 and SDGs Targets 5.1; 8.2; 8.5; 10.2; 17.16; 17.17.

The chart includes only directly connected Principles and Targets, which are relevant to all companies and NGOs regardless of their size, industry, common interests, or the country/countries of their operations. All areas should be addressed throughout

³⁸⁴ These areas are marked with “*” in the Chart.

company subsidiaries and should be enforced in supply chains by all possible means. Based on the same criteria, any other SDGs might be involved, whilst benefits and risks may vary. Therefore, the chart needs to be adjusted for each partnership and transferred into a Gender Action Plan for the partnership or the company. The list of benefits, risks and challenges is not exhaustive, because they result from sociological and feminist analysis, so this remains open for further analysis through other perspectives, namely economic, legal, political, psychological, anthropological, marketing, and many other perspectives related to the industry where a company operates.

This chart should be used and adjusted to take into account LGBTQIA+, race, ethnicity, age, disability, and culture variables, which affect benefits and risks to the company, the partnership and society. In relation to these variables and the overall objective to enhance gender equality and fulfil women's rights, stereotypes should not be reproduced, but should be elucidated and eradicated where possible.

THE GUIDING CHART FOR BUSINESS AND NGO COOPERATION ON WOMEN'S RIGHTS

	Areas of Cooperation	Actions	Benefits	Risks & Challenges	UNGPs	SDGs & Targets
Internal	Policies & Codes of Conduct*	<ul style="list-style-type: none"> • Establishment or correction of internal policies and Codes of Conduct to ensure that all relevant areas of women's rights are covered and are clearly described in concrete terms • Using gender sensitive language in all documents • Aligning policies and Codes of Conduct in accordance with national and international women's rights legal standards • Communicating policies and Codes of Conduct to employees throughout subsidiaries and acquisitions by using gender sensitive language and targeting specific groups if necessary • Creation of a Gender Action Plan for long-term strategies and cooperation 	<ul style="list-style-type: none"> • Prevention of women's rights violations • Demonstration of company values and standards • A necessary foundation for all other activities – the implementation of women's rights standards in a company culture as well as their promotion outwardly • A prerequisite for a company to be legally compliant and be able to demand and enforce commitments to women's rights from its subsidiaries and suppliers • Avoidance of unlawful practices, thereby avoidance of legal complaints against the company and resulting financial and reputational harm • Contribution to non-reproduction of stereotypes 	<ul style="list-style-type: none"> • Deliberate avoidance of including women's rights in policy and Codes of Conduct for strategic reasons, and therefore risks of their violation • Inappropriate or insufficient communication of policies and Codes of Conduct • Misunderstanding of legal requirements • The establishment of or changes to policies and Codes of Conduct are not followed by practical and correct implementation 	<p>A. 15 (a) B. 16 B. 23</p> <p><i>All UNGPs of Pillar II. may be relevant to the content of the documents</i></p>	<p>10.3 10.4 17.14 17.15</p> <p><i>Any SDG Targets might be relevant</i></p>

Internal	Recruitment	<ul style="list-style-type: none"> • Introducing of other sources where to recruit women • Providing training and consultations for recruiters and managers on how to implement gender sensitive recruitment processes • Promoting gender sensitive language in advertisements, job offers, contracts of employment and all their annexes along with the eradication of discriminatory clauses • Paying special attention to areas with a high potential of gross women's rights violations in recruitment processes, such as forced labour, modern slavery, human trafficking, or female migrant workers • Introducing affirmative actions (for instance internal targets for the number of women at each level or department), assisting with implementation of targets and communication of targets to employees 	<ul style="list-style-type: none"> • New sources of talents • Diverse teams for innovation, creativity, and competitive advantage • The disruption of stereotypes and career advancement barriers for women (tokenism, the glass ceiling, etc.) which lead to horizontal and vertical segregation • The avoidance of unlawful practices, thereby avoidance of legal complaints against the company and resulting financial and reputational harm • Enhanced leadership skills from working with different individuals, planning capabilities, teamwork, and collaborative leadership 	<ul style="list-style-type: none"> • (Ostensible) difficulties with finding female candidates for traditionally male positions • Presence of tokenism • Deeply rooted stereotypes causing prejudices and thus discriminatory practices 	-	5.5 10.3
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Internal	Promotion & Professional Development	<ul style="list-style-type: none"> • Assisting with the establishment and running of mentoring programmes for women • Organising networking events for women • Promoting training opportunities for women • Providing training for managers and employees on women's rights in the workplace • Encouraging women to apply for decision-making positions • Introducing, communicating and implementing affirmative actions (for instance internal targets for the number of women at each level or department) 	<ul style="list-style-type: none"> • Increased number of women in decision-making positions • Access for women to better compensation • Attraction of female talents • Increased loyalty of female employees to the employer • The creation of role models and mentors • Diversity among managers for innovation, creativity, and competitive advantage • Potentially improved support for the implementation of women's rights throughout the company and its supply chains • Enhancing leadership skills by working with different individuals, capabilities of planning, teamwork and collaborative leadership • Disruption of stereotypes and career advancement barriers for women (tokenism, the glass ceiling, etc.) which lead to vertical segregation • Increased number of women making investment decisions 	<ul style="list-style-type: none"> • (Ostensible) difficulties with finding female candidates for traditionally male positions • Difficulties combining work and home responsibilities while working in high positions • Presence of tokenism • Deeply rooted stereotypes causing prejudices and barriers for women to grow professionally 	-	5.5 10.3
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Internal	Equal Pay & Compensation*	<ul style="list-style-type: none"> • Providing gender analysis of employees' compensation including salaries, financial and non-financial benefits, and social protection, followed by proposing appropriate changes • Providing training for managers and 'compensations and benefits' departments regarding gender sensitive salaries, wages and benefits data analysis, and women's rights issues in the workplace • Ensuring variability of benefits suitable and useable for all employees • Lobbying for compensation transparency, i.e. the eradication of compensation confidentiality provisions in contracts • Promoting employees' participation in corporate citizenship activities and exercising women's rights in the workplace by incorporating them into Key Performance Indicators (KPIs) for employees, who are being evaluated and compensated based on KPIs 	<ul style="list-style-type: none"> • Support for local communities and the progressive eradication of female poverty • Enhancement of a company's reputation • Attraction of female talent • Increased loyalty of female employees to the employer • Avoidance of unlawful practices, thereby avoidance of legal complaints against the company and resulting financial and reputational harm • Employees are motivated to enhance gender equality and women's rights 	<ul style="list-style-type: none"> • Complex indirect discrimination barriers based on stereotypes, resulting in the gender pay gap • Home responsibilities preventing women from high performance at work • Data privacy • Additional costs 	-	8.5 10.1 10.4
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Internal	Support for Parents and Caregivers	<ul style="list-style-type: none"> • Lobbying for satisfactory financial compensation for parents and carers on maternity, paternity, parental and care leave • Proposing parents and caregivers support mechanisms (appropriate benefits, flexible working patterns, kindergartens, family days etc.) • Setting up mechanisms to keep parents and carers on leave in touch with the company in order to keep them fully informed of changes in the workplace • Lobbying for availability of flexible working patterns • Lobbying for parent- and carer-friendly benefits, such as kindergartens or well compensated extra holiday days • Motivating men to use paternity and parental leave and to use benefits for parents and carers 	<ul style="list-style-type: none"> • Attraction of new talents • Increased loyalty of employees to the employer • Employees work harder and remain at work after returning from leave • Employees are able to fully return to work more quickly after returning from leave • Contribution to equality in private sphere • Men are given opportunity to participate more in family life 	<ul style="list-style-type: none"> • Additional costs • Deeply rooted stereotypes about women as the primary or the only competent persons to take care of children and the home • Non-recognition of the company's large influence on private sphere 	-	5.4
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Internal	<p>Sexual Harassment, Abuse & Exploitation*</p> <ul style="list-style-type: none"> • Providing training for managers and other employees • Identifying locations with high risks of sexual abuse occurrence across entities and supply chains • Assisting with the implementation of appropriate mechanisms to prevent, report, and remedy sexually motivated abuses 	<ul style="list-style-type: none"> • Women are protected from sexual abuses • Reduction of women absenteeism at work and prevention of their resignation from jobs • Avoidance of legal complaints against the company and related financial and reputational harm 	<ul style="list-style-type: none"> • Higher risk of severe sexual abuses at the end of supply chains where it is difficult to sufficiently monitor suppliers 	-	5.2
	<p>Health & Safety*</p> <ul style="list-style-type: none"> • Identifying health and safety risks for women and proposing solutions to them • Assisting with compensation for a lack of healthcare in company entity locations in the form of health insurance or healthcare centres, particularly those specialising in sexual and reproductive health • Providing training and consultations for health and safety departments to be gender sensitive 	<ul style="list-style-type: none"> • Safety and security of women and their sexual and reproductive rights • Promotion of universal access to sexual and reproductive health and rights • Avoidance of unlawful practices, thereby avoidance of legal complaints against the company and associated financial and reputational harm 	<ul style="list-style-type: none"> • Additional costs 	-	5.6 8.8

Internal	Suppliers & Vendors	<ul style="list-style-type: none"> • Supporting contracting with women-owned businesses • Enforcing compliance with companies' values from suppliers and vendors through women's rights clauses in contracts and monitoring practices • Involving local communities and grassroots organisations in monitoring areas with a high risk of gross women's rights violations, such as forced labour, modern slavery and human trafficking 	<ul style="list-style-type: none"> • Prevention of gross women's rights violations • Setting industry standards 	<ul style="list-style-type: none"> • Complex chains of business partners and suppliers 	B. 16 (c)	8.3 8.7
External	Legislation	<ul style="list-style-type: none"> • Proposing new legislation and amendments to proposals of other organisations or pre-existing laws while using gender sensitive language and making sure that women's rights are sufficiently covered in all provisions • Participating in debates and providing consultation to governments on National Action Plans for Business and Human Rights preparation, 	<ul style="list-style-type: none"> • The company has an opportunity to contribute to changes in policy making processes, working towards the enhancement of women's rights and sustainable development • Through participation on rule-making, companies better understand legal requirements and grounds for women's rights, therefore companies might be well-disposed to 	<ul style="list-style-type: none"> • A law may be influenced in favour of companies' profit rather than in favour of women's rights 	-	10.3 10.5

External		execution, monitoring, and reporting	<p>actual implementation in practice</p> <ul style="list-style-type: none"> • Disruption of masculine normativity in law • Contribution to non-reproduction of stereotypes in law • Legal requirements are appropriate and practically feasible • National Action Plans for Business and Human Rights are appropriate and practically feasible 			
	Transparency*	<ul style="list-style-type: none"> • Promoting employees' compensation transparency • Communicating policies externally by using gender sensitive language 	<ul style="list-style-type: none"> • Outward demonstration of company values and standards • Enhancement of the company's credibility • Creation of peer pressure by setting industry standards • Piercing of the corporate veil 	<ul style="list-style-type: none"> • A belief that transparency will disrupt the competitive advantage of the company • Commercial confidentiality and stakeholders' personal data privacy 	B. 16 (d) B. 21	10.5
	Leadership Advocacy	<ul style="list-style-type: none"> • Bringing topics to the attention of leadership, particularly those that may interest them and that are especially pressing in society (child and early marriage, 	<ul style="list-style-type: none"> • Visibility of underrated women's issues or marginalised women's groups (for instance migrant female workers, human rights defenders) 	<ul style="list-style-type: none"> • Reluctance of leadership to present the company as political in public • Unawareness of the great leverage that companies may have on problems in society 	-	<i>Any SDG Targets might be relevant</i>

	<p>female genital mutilation, trafficking of women)</p> <ul style="list-style-type: none"> • Introducing ways and means for leadership advocacy on women’s rights • Introducing possible partners and locations for advocating on certain issues • Ensuring that gender sensitive language is used • Engaging not only management but also employees 	<ul style="list-style-type: none"> • Participation in shaping public discourse • Attraction of new customers and employees • Employees are more loyal to the employer and devoted to their work • Peer pressure creation and setting of industry standards 	<ul style="list-style-type: none"> • Companies are more attracted to more simply measurable direct-impact projects, such as education, environmental sustainability, or job development, than to those with indirect impacts, such as social mobilisation, advocacy, or good governance 		
<p>Women Empowerment Projects</p>	<ul style="list-style-type: none"> • Identifying locations and women’s rights issues that need to be addressed • Providing consultations to ensure that concrete actions and steps in projects are appropriate within the given culture • Involving local communities and grassroots organisations in planning, executing, and monitoring projects 	<ul style="list-style-type: none"> • Targeted compensation of gaps between men and women • Underrated or high-risk areas are addressed • Enhancement of the company’s reputation • More women will be able to actively participate in the market as customers, entrepreneurs, and employees in the future 	<ul style="list-style-type: none"> • Interest in boosting reputation rather than in positive impact on women • Distraction from systemic problems • Budget allocation for less effective short-term activities, rather than focus on long-term systematic and sustainable changes • Ineffectiveness due to reliance on stereotypes • Reproduction of gender stereotypes 	-	<p>17.9</p> <p><i>Any SDG Targets might be relevant</i></p>

External				<ul style="list-style-type: none"> • Ignorance of cultural relativism, local gender roles, and specifics and promotion of corporate neo-colonialism • Companies are more attracted to more simply measurable direct-impact projects, such as education, environmental sustainability, or job development, than to those with indirect impacts, such as social mobilisation, advocacy, or good governance 		
	Products & Services	<ul style="list-style-type: none"> • Assisting with designing products and services suitable for women's needs • Assisting with the delivery of products and services • Using NGO's network to participate in designing and delivering products and services pro bono • Promoting gender sensitive marketing and advertising • Lobbying for affordability of products and services for women in all locations • Monitoring products, services, and facilities to ensure that 	<ul style="list-style-type: none"> • Innovation and creativity in designing and advertising products and services • Products and services are suitable, accessible and affordable for women • Attraction of female customers, loyal to the products and services they are satisfied with 	<ul style="list-style-type: none"> • Reproduction of gender stereotypes in designing and advertising products and services 	B. 17 (a)	17.6 17.7

		they are not used for human trafficking, sexual exploitation, or other harmful practices				
External	Resettlements	<ul style="list-style-type: none"> • Involving local communities and grassroots organisations in the planning and execution of resettlements while ensuring that there is no violation of women’s rights when resettlements of local communities is necessary 	<ul style="list-style-type: none"> • Prevention of sexual abuse in the local community • Preservation of the current living standards for women in local communities, or the provision of appropriate compensations • Avoidance of unlawful practices, thus of legal complaints against the company and associated financial and reputational harm 	<ul style="list-style-type: none"> • Additional costs 	-	-
General	Leadership Commitments*	<ul style="list-style-type: none"> • Finding a common language between a company and NGO through engaging experts from other fields and expressing women’s rights in economic terms • Organising workshops and training on women’s rights in the workplace for management across a company’s entities 	<ul style="list-style-type: none"> • Increased chances of the successful establishment of company-NGO cooperation in the first place, also successful and easier negotiation and execution of any joint activities • Managers are convinced of the usefulness and effectiveness of women’s rights for business and are keen to convert 	<ul style="list-style-type: none"> • Mutual distrust and misunderstanding between leadership and NGO • Reproduction of stereotypes through turning women’s rights into financial advantage for the company • Unrealistic expectations from women (solution for poverty, correction of mistakes made by men, and a rescue for the 	A. 15 (a) B. 16 (a)	-

			<p>women’s rights standards in policies into practice</p>	<p>company in crisis) become conditions for the complete fulfilment of their rights</p> <ul style="list-style-type: none"> • The complicated hierarchy of international corporations’ departments and responsibilities division • Blindness towards women’s rights issues, thus diminishing the importance of women’s rights approaches in business 		
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">General</p>	<p>Investments & Financial Business Strategies</p>	<ul style="list-style-type: none"> • Lobbying for investments into structural changes and changes in processes • Encouraging use of allocated money for more long-term quality investments that target root causes of a particular issue • Advising companies on investments in women-led start-ups and women entrepreneurs • Providing support for potential start-ups applying for investments by improving their formal pitches • Lobbying for tax payments 	<ul style="list-style-type: none"> • Profitable investments as women are considered to be the majority of purchasers, more loyal to an organisation that provides suitable products and services, and more reliable savers than men, resulting in lower risk and higher investment revenues for investors • Increase of countries’ GDPs • More women are actively involved in the labour market • Progressive closing of the gender investment gap • Creation of jobs 	<ul style="list-style-type: none"> • Interest in boosting reputation and revenue, without considering impact on women 	<p style="text-align: center;">-</p>	<p>8.1 8.3 8.10 17.3</p>

General			<ul style="list-style-type: none"> • Economic growth and welfare of families and communities • Secured financing for SDGs 		
	Women's Rights Risk Assessments & Gender Audits*	<ul style="list-style-type: none"> • Providing consultations on women's rights risk assessments and gender audits and assisting with their execution to ensure that women's rights are appropriately addressed at the beginning of collaboration and prior to investments or change of process • Providing consultations on the identification of main areas of intervention and high-risk areas for women • Recommending follow up actions, their prioritisation, and assisting with their implementation • Suggesting appropriate preventative measures, suitable monitoring methods, and innovative solutions • Assisting with the establishment of risk-management systems 	<ul style="list-style-type: none"> • Evaluation of the current situation • Revealing of areas where women's rights violations occur, identification of their root causes, and their consequences for women; contribution to their eradication • Identification of expedient areas for investments • Identification of potential risks prior to investments, execution of projects, and new process settings • Eradication of unlawful practices, thus prevention of legal complaints against the company and resulting financial and reputational harm 	<ul style="list-style-type: none"> • Additional costs 	<p>A. 15 (b) B. 17 B. 18 B. 19 B. 20</p>

General

<p>Monitoring*</p>	<ul style="list-style-type: none"> • Ensuring the correct monitoring of the status of women’s rights • Incorporating qualitative monitoring methods and techniques (interviews, testimonials, vignettes) covering the experiences of all affected stakeholders - ‘giving voice to women’ • Helping with data analysis from a gender perspective • Involving local communities and grassroots organisations in monitoring suppliers and vendors • Setting up a mix of short-term and long-term targets and indicators 	<ul style="list-style-type: none"> • Higher likelihood of successful investments and projects, which will not be jeopardised by unexpected cultural or gender specifics • Consistency, accuracy, and adequacy of monitoring practices • Identification of expedient areas for investments • Gaining a more comprehensive picture of the status of women’s rights • Prevention of negative far-reaching consequences of adverse women’s rights impacts • Avoidance of unlawful practices, thereby avoidance of legal complaints against the company and resulting financial and reputational harm • Motivation for suppliers and vendors to comply with agreed women’s rights standards • Available data from Women Empowerment Projects and the company-NGO collaboration itself 	<ul style="list-style-type: none"> • Potential expense of setting up comprehensive monitoring tools across all entities and suppliers • Companies prefer short-term results and progress to justify their financial investments • The complicated hierarchy of international corporations’ departments and responsibilities division 	<p>A. 15 (b) B. 17 B 18 B. 20</p>	<p>17.19</p>
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General	Reporting*	<ul style="list-style-type: none"> • Assisting with legally required reporting • Choosing recognised reporting standards for certification and assistance with reporting in accordance with them • Focusing on underreported and sensitive topics (for instance sexual abuse, female migrant workers) • Recommending follow up actions, their prioritisation, and assistance with their implementation 	<ul style="list-style-type: none"> • Enhancement of accountability and transparency • Consistency, accuracy, and adequacy of reported data • Opportunity for good quality benchmarking and best practice sharing 	<ul style="list-style-type: none"> • Lack of understanding of the reasons why such reporting is necessary or what the reporting requirements are to their full extent • Lack of or insufficient monitoring mechanisms to make the necessary data available • Commercial confidentiality or stakeholders' personal data privacy • Disguise of unfair or illegal practices • The complicated hierarchy of international corporations' departments and responsibilities division 	<p>A. 15 (b) B. 17 B. 18 B. 19 B. 20 B. 21</p>	17.19
	Operational-Level Grievance Mechanisms*	<ul style="list-style-type: none"> • Establishing grievance mechanisms where they are not yet available • Ensuring the accessibility and gender sensitivity of grievance mechanisms • Involving grassroots organisations and creating female contact points in locations where they might be necessary 	<ul style="list-style-type: none"> • Identification of company's impact on women's rights • Identification of systemic problems • Accompaniment to monitoring and reporting practices • Support for direct, appropriate, and early remediation of victims • Promotion of justice 	<ul style="list-style-type: none"> • Perception of grievance mechanisms as a substitution for collective bargaining or trade unions • Additional costs for setting up comprehensive grievance mechanisms across all entities 	<p>A. 15 (b) B. 17 B. 18 B. 19 B. 22 B. 29 B. 30 B. 31</p>	-

General		<ul style="list-style-type: none"> • Suggesting ways to combat the underreporting of sensitive issues • Establishing grievance mechanisms directly related to the activities emerging from collaboration that are available and accessible to all stakeholders, i.e. providing feedback on company-NGO activities 	<ul style="list-style-type: none"> • Prevention of escalation of problems and therefore of deterioration of women's rights abuse • The collaboration's accountability and appropriateness of activities • Prevention of negative far-reaching consequences of adverse women's rights impacts 			
	Non-Judicial Remedies	<ul style="list-style-type: none"> • Ensuring that no one is omitted from remediation • Ensuring the appropriateness of remedies for women that corresponds to the detriment caused to them • Providing consultations on the case, so the leadership understands the complexity of the violation and its consequences for women or local communities 	<ul style="list-style-type: none"> • Victims are sufficiently remedied • Less finance spent on carrying out judicial process • Promotion of justice 	<ul style="list-style-type: none"> • Obstruction to accessing judicial remedies • Using non-judicial remedies for covering up women's rights abuses, so victims are obstructed from access to judicial remedies, and violations become underreported 	A. 15 (c) B. 17 B. 22 B. 29 B. 31	-

General	Engagement of Men	<ul style="list-style-type: none"> • Organising workshops aimed at male employees and suppliers to raise overall awareness of women’s rights and gender equality in the workplace • Advising companies on how to approach men with gender equality topics through presenting the benefits arising for women as well as men • Promoting the use of paternity and carers leave 	<ul style="list-style-type: none"> • Decreased stereotypes and prejudices in the workplace as well as in the private sphere • Decreased gender-based direct and indirect discrimination due to higher gender sensitivity of employees and suppliers inside and outside a company • Employee engagement leading to increased loyalty to the company 	<ul style="list-style-type: none"> • Resistance or unwillingness of men to participate in such workshops • Insensitive communications leading to misunderstandings and resentment 	-	<i>Any SDG Targets might be relevant</i>
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ANNEX II

THE GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS³⁸⁵

II. The Corporate Responsibility to Respect Human Rights

A. Foundational principles

11. Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved.
12. The responsibility of business enterprises to respect human rights refers to internationally recognized human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work.
13. The responsibility to respect human rights requires that business enterprises:
 - (a) Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur;
 - (b) Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts.
14. The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise’s adverse human rights impacts.
15. In order to meet their responsibility to respect human rights, business enterprises should have in place policies and processes appropriate to their size and circumstances, including:
 - (a) A policy commitment to meet their responsibility to respect human rights;
 - (b) A human rights due-diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights;

³⁸⁵ UNHCR, Report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises, John Ruggie of 21 March 2011, ‘Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework’ A/HRC/17/31.

- (c) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.

B. Operational principles

Policy commitment

16. As the basis for embedding their responsibility to respect human rights, business enterprises should express their commitment to meet this responsibility through a statement of policy that:
 - (a) Is approved at the most senior level of the business enterprise;
 - (b) Is informed by relevant internal and/or external expertise;
 - (c) Stipulates the enterprise's human rights expectations of personnel, business partners and other parties directly linked to its operations, products or services;
 - (d) Is publicly available and communicated internally and externally to all personnel, business partners and other relevant parties;
 - (e) Is reflected in operational policies and procedures necessary to embed it throughout the business enterprise.

Human rights due diligence

17. In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed. Human rights due diligence:
 - (a) Should cover adverse human rights impacts that the business enterprise may cause or contribute to through its own activities, or which may be directly linked to its operations, products or services by its business relationships;
 - (b) Will vary in complexity with the size of the business enterprise, the risk of severe human rights impacts, and the nature and context of its operations;
 - (c) Should be ongoing, recognizing that the human rights risks may change over time as the business enterprise's operations and operating context evolve.
18. In order to gauge human rights risks, business enterprises should identify and assess any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationships. This process should:
 - (a) Draw on internal and/or independent external human rights expertise;

- (b) Involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.
- 19. In order to prevent and mitigate adverse human rights impacts, business enterprises should integrate the findings from their impact assessments across relevant internal functions and processes, and take appropriate action.
 - (a) Effective integration requires that:
 - (i) Responsibility for addressing such impacts is assigned to the appropriate level and function within the business enterprise;
 - (ii) Internal decision-making, budget allocations and oversight processes enable effective responses to such impacts.
 - (b) Appropriate action will vary according to:
 - (i) Whether the business enterprise causes or contributes to an adverse impact, or whether it is involved solely because the impact is directly linked to its operations, products or services by a business relationship;
 - (ii) The extent of its leverage in addressing the adverse impact.
- 20. In order to verify whether adverse human rights impacts are being addressed, business enterprises should track the effectiveness of their response. Tracking should:
 - (a) Be based on appropriate qualitative and quantitative indicators;
 - (b) Draw on feedback from both internal and external sources, including affected stakeholders.
- 21. In order to account for how they address their human rights impacts, business enterprises should be prepared to communicate this externally, particularly when concerns are raised by or on behalf of affected stakeholders. Business enterprises whose operations or operating contexts pose risks of severe human rights impacts should report formally on how they address them. In all instances, communications should:
 - (a) Be of a form and frequency that reflect an enterprise's human rights impacts and that are accessible to its intended audiences;
 - (b) Provide information that is sufficient to evaluate the adequacy of an enterprise's response to the particular human rights impact involved;
 - (c) In turn not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality.

Remediation

22. Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes.

Issues of context

23. In all contexts, business enterprises should:
 - (a) Comply with all applicable laws and respect internationally recognized human rights, wherever they operate;
 - (b) Seek ways to honour the principles of internationally recognized human rights when faced with conflicting requirements;
 - (c) Treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue wherever they operate.
24. Where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.

III. Access to remedy

B. Operational principles

29. To make it possible for grievances to be addressed early and remediated directly, business enterprises should establish or participate in effective operational-level grievance mechanisms for individuals and communities who may be adversely impacted.
30. Industry, multi-stakeholder and other collaborative initiatives that are based on respect for human rights-related standards should ensure that effective grievance mechanisms are available.
31. In order to ensure their effectiveness, non-judicial grievance mechanisms, both State-based and non-State-based, should be:
 - (a) Legitimate: enabling trust from the stakeholder groups for whose use they are intended, and being accountable for the fair conduct of grievance processes;
 - (b) Accessible: being known to all stakeholder groups for whose use they are intended, and providing adequate assistance for those who may face particular barriers to access;

- (c) Predictable: providing a clear and known procedure with an indicative timeframe for each stage, and clarity on the types of process and outcome available and means of monitoring implementation;
- (d) Equitable: seeking to ensure that aggrieved parties have reasonable access to sources of information, advice and expertise necessary to engage in a grievance process on fair, informed and respectful terms;
- (e) Transparent: keeping parties to a grievance informed about its progress, and providing sufficient information about the mechanism's performance to build confidence in its effectiveness and meet any public interest at stake;
- (f) Rights-compatible: ensuring that outcomes and remedies accord with internationally recognized human rights;
- (g) A source of continuous learning: drawing on relevant measures to identify lessons for improving the mechanism and preventing future grievances and harms;

Operational-level mechanisms should also be:

- (h) Based on engagement and dialogue: consulting the stakeholder groups for whose use they are intended on their design and performance, and focusing on dialogue as the means to address and resolve grievances.

ANNEX III

THE SUSTAINABLE DEVELOPMENT GOALS AND TARGETS³⁸⁶

SDG 5: Achieve gender equality and empower all women and girls

Targets:

- 5.1 End all forms of discrimination against all women and girls everywhere
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
- 5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Targets:

- 8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
- 8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

³⁸⁶ UNGA, Resolution 70/1 of 21 October 2015, 'Transforming our World: the 2030 Agenda for Sustainable Development' A/RES/701.; Targets that are specifically directed towards States (identified with letters rather than numerals, e.g. 1.a.) are excluded from this analysis.

- 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services
- 8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead
- 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
- 8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training
- 8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
- 8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
 - (a) By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
 - (b) Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

SDG 10: Reduce inequality within and among countries

Targets:

- 10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
- 10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
- 10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
- 10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

- 10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
- 10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions
- 10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

Targets:

Finance

- 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries
- 17.3 Mobilize additional financial resources for developing countries from multiple sources
- 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
- 17.5 Adopt and implement investment promotion regimes for least developed countries

Technology

- 17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

- 17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed
- 17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity-Building

- 17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Trade

- 17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda
- 17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020
- 17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

Systemic issues

Policy and Institutional coherence

- 17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence
- 17.14 Enhance policy coherence for sustainable development
- 17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

- 17.16 Enhance the global partnership for sustainable development, complemented by multi stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

- 17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

- 17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts
- 17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries