



PILLARS 2 & 3
SUSTAINABLE
OPERATIONS &
VALUE CHAINS

17

NON-DISCRIMINATION & EQUALITY

STANDARD



Commitment

Remove barriers to equal treatment and opportunity in company business operations, value chain, and broader ecosystems.

A researcher spraying plants in a laboratory.
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Aligning food sector practices with the SDGs requires leaving no one behind, a core principle of the 2030 Agenda.¹ Development and economic opportunity do not naturally benefit all in society. Ensuring that benefits are shared with those who have historically faced discrimination and financial exclusion requires concerted, proactive efforts.

For private sector actors, leaving no one behind includes creating safe, secure, and inclusive working environments for all workers, considering certain groups' specific needs and risks. Marginalized groups, including women, indigenous people, and migrant workers, often face discrimination,^a violence, and harassment^b while at work.² In agriculture, women farmworkers often face gender-based discrimination^c and sexual harassment, and assault while at work.³ Non-discrimination and equality are critical to achieving decent work, which requires fair treatment and remuneration, safety, security, participation, and opportunities for all, regardless of race, gender, and other identity categories.

Many multinational companies have already instituted diversity,^d equity,^e and inclusion^f programs in their operations, but aligning with the SDGs requires a broader use of leverage in their value chains and broader ecosystems to promote equal opportunity and treatment. These actions help remove barriers to equal treatment to achieve outcomes in which no one is left behind.

BOX 23: KEY RESOURCES ON NON-DISCRIMINATION AND EQUAL TREATMENT

- Empowering Women at Work. Company Policies and Practices for Gender Equality.⁴
- Empowering Women at Work. Policies and Practices for Gender Equality in Supply Chains.⁵
- Equal Pay: An Introductory Guide.⁶
- Promoting Equity: gender-neutral job evaluation for equal pay. A step-by-step guide.⁷
- The COVID-19 response: Getting gender equality right for a better future for women at work.⁸
- The Power of Procurement: How to Source from Women-Owned Businesses.⁹
- Women's rights from the ground up: A strategic approach to securing women's land rights.¹⁰
- Guide for Business on the Rights of Persons with Disabilities.¹¹
- The Business Case for Diversity in the Workplace: sexual orientation and gender identity: Report on good practices.¹²

- Discrimination is "any distinction, exclusion or preference made on the basis of race, colour, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation" (...) "Any distinction, exclusion or preference in respect of a particular job based on the inherent requirements thereof shall not be deemed to be discrimination". (Source: ILO, "Discrimination (Employment and Occupation) Convention (No. 111)," 1958, https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO:12100:P12100_INSTRUMENT_ID:312256:NO, Article 1.) There are two forms of discrimination: (a) Direct discrimination arises when a distinction, preference, or exclusion is explicitly made based on a specific attribute or characteristic that bears no relation to a job or service, or product provision. (b) Indirect discrimination arises when measures, practices, and situations that are apparently neutral, cause an unjustifiable distinction, preference, or exclusion of a person or community. (Source: ILO, "Q&As on Business, Discrimination and Equality," Document, 2012, http://www.ilo.org/empent/areas/business-helpdesk/faqs/WCMS_DOC_ENT_HLP_BDE_FAQ_EN/lang-en/index.htm.)
- Violence and harassment (in the world of work) refer to a "range of unacceptable behaviors and practices, or threats thereof, whether a single occurrence or repeated, that aim at, result in, or are likely to result in physical, psychological, sexual or economic harm, and includes gender-based violence and harassment" (Source: ILO, "Violence and Harassment Convention (No. 190)," 2019, https://www.ilo.org/dyn/normlex/en/f?p=1000:12100:0::NO::P12100_INSTRUMENT_ID,P12100_LANG_CODE:3999810,es:NO, Article 1.) These behaviors and practices or threats may occur in the course of, linked with or arising out of work: (a) in the workplace, including public and private spaces where they are a place of work; (b) in places where the worker is paid, takes a rest break or a meal, or uses sanitary, washing and changing facilities; (c) during work-related trips, travel, training, events or social activities; (d) through work-related communications, including those enabled by information and communication technologies; (e) in employer-provided accommodation; and (f) when commuting to and from work." (Source: ILO, Article 3.)
- Gender-based discrimination is "any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field." (Source: Office of the High Commissioner on Human Rights-OHCHR, "Convention on the Elimination of All Forms of Discrimination against Women-CEDAW," 1979, <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CEDAW.aspx, Article 1.>)
- Diversity refers to the differences within groups regarding gender, nationality, race, ethnicity, sexual orientation, professional background, age, and other identity categories. (Source: World Benchmarking Alliance, "Social Transformation Framework to Measure and Incentivize Companies to Leave No One Behind," January 2021, <https://assets.worldbenchmarkingalliance.org/app/uploads/2021/02/WBA-Social-Transformation-Framework-FINAL.pdf.>)
- Equity "goes beyond non-discrimination, by recognizing and addressing existing inequalities. Equity requires positive action to identify and address inequalities without disadvantaging other groups". (Source: World Benchmarking Alliance.)
- Inclusion refers to when people are valued for their differences in a specific group, community, or institution. (Source: World Benchmarking Alliance.)



17

NON-DISCRIMINATION & EQUALITY

SDG-ALIGNMENT: THIS STANDARD CONTRIBUTES TO ACHIEVING THE FOLLOWING SDGS:



SDG 1 – No poverty

Target 1.1: By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.

Target 1.4: By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology, and financial services, including microfinance.



SDG 8 – Decent work and economic growth

Target 8.3: Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation.

Target 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.

Target 8.8: Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.



SDG 5 – Gender equality

Target 5.a: Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources, in accordance with national laws.



SDG 10 – Reduce inequalities

Target 10.1: By 2030, progressively achieve and sustain income growth of the bottom 40 percent of the population at a rate higher than the national average.

Target 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.

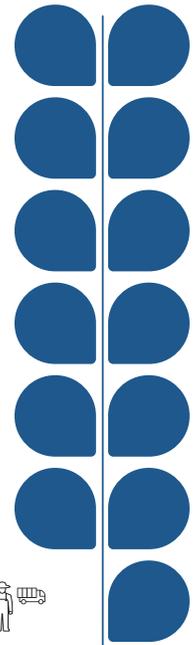
Target 10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.

Target 10.4: Adopt policies, especially fiscal, wage, and social protection policies, and progressively achieve greater equality.



SDG 16 – Peace, justice and strong institutions

Target 16.b: Promote and enforce non-discriminatory laws and policies for sustainable development.



PILLARS
2 & 3

SUSTAINABLE OPERATIONS
SUSTAINABLE VALUE CHAINS



STEPS TO MEET THE COMMITMENT

1. ADOPT A POLICY AND EMBED IT INTO GOVERNANCE AND MANAGEMENT SYSTEMS

1.1. ADOPT A POLICY

The board or the most senior level of SDG-aligned companies adopt a policy to respect the rights to equality, non-discrimination, and freedom from harassment in their operations and value chain. The policy:

- States that discrimination is not permitted based on gender, sex, race, ethnicity, religion, sexual orientation, gender identity, age, disability, marital status, political or other opinions, national or social origin, pregnancy status, language, ownership of property, or other characteristics.
- Aligns with and references the international standards listed in Box 23.
- States that, where the national law of the territory in which a company and its business relationships operate conflicts with international law, the company defers to the higher standard.¹³

BOX 23: INTERNATIONAL HUMAN RIGHTS STANDARDS ON NON-DISCRIMINATION AND EQUAL TREATMENT

- Universal Declaration of Human Rights.¹⁴
- Convention on the Rights of Persons with Disabilities.¹⁵
- International Convention on the Elimination of all Forms of Racial Discrimination.¹⁶
- Declaration of All Forms of Intolerance and of Discrimination Based on Religion or Belief.¹⁷
- Declaration on the Rights of Indigenous Peoples.¹⁸
- Convention on the Elimination of All Forms of Discrimination against Women.¹⁹
- International Convention on the Protection of the Rights of All Migrant Workers and Members of their Families.²⁰
- Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities.²¹
- Equal Remuneration Convention (No.100).²²
- Discrimination in Employment and Occupation Convention (No. 111).²³
- Violence and Harassment Convention (No.190).²⁴
- Workers with Family Responsibilities Convention (No. 156).²⁵
- Maternity Protection Convention (No.183).²⁶
- Indigenous and Tribal Peoples Convention (No. 169).²⁷
- Equal Remuneration Recommendation (No.90).²⁸
- Discrimination (Employment and Occupation) Recommendation (No.111).²⁹
- Violence and Harassment Recommendation (No. 206).³⁰
- Indigenous and Tribal Populations Recommendation (No. 104).³¹



1.2. EMBED THE POLICY INTO GOVERNANCE & MANAGEMENT SYSTEMS

To embed the policy, SDG-aligned companies:

- Communicate expectations for implementing the policy internally and externally to their workforce, shareholders, subsidiaries' governing bodies, and business relationships, including through contractual terms.
- Integrate the policy into their internal human resources policies, procurement policy, responsible sourcing policy, contract terms with suppliers, clients, recruitment agencies, and other business relationships in the value chain, and partnerships within and beyond the food sector.³²
- Integrate the policy into by-laws and other governance documents (i.e., Code of Conduct, Code of Ethics) and its management procedures.³³
- Ensure their business practices and the incentives they create do not contradict their policy in form or substance.

2. ASSESS ACTUAL & POTENTIAL IMPACTS

To systemically identify and assess actual and potential impacts of discrimination, harassment, and unequal treatment within business operations, value chains, and broader ecosystems on an ongoing basis in accordance with ILO labor standards,³⁴ SDG-aligned companies:

- Evaluate how their business model and common business practices incentivize or facilitate impacts of discrimination, harassment, and unequal treatment through formal processes such as human rights impact assessments.
- Regularly consult with workers, other potentially affected stakeholders with diverse identities,³⁵ local movements, and relevant organizations to mitigate risks and ensure that an intersectional lens is applied to amplify the needs of those that are most marginalized and/or least represented. This includes also identifying barriers that might prohibit the participation of certain subgroups (i.e., mothers, elderly people) and providing the necessary resources to ensure these groups can participate at all stages of assessments (providing childcare, etc.)."
- Assess their own and their recruitment agencies' hiring practices to identify potential biases which lead to unequal hiring rates among certain groups.³⁶
- Engage qualified and credible individual experts and local expert organizations in on-site assessments, particularly in contexts with high risks of discrimination, harassment, and unequal treatment.

- Take appropriate measures to mitigate conditions that might prevent workers from responding truthfully to assessment questions regarding discrimination and harassment due to fear of reprisal. These measures may include conducting assessments off-site or using other assessment methods such as focus-group discussions and participatory assessment methods.
- Partner with trade unions, suppliers, government institutions, civil society organizations, and other stakeholders to design and implement effective assessment methods. Examples of assessment methods include in-house and third-party assessments to review that company business practices and policies and those of business relationships do not discriminate or involve unequal treatment conducts; root cause analysis on these potential issues; and surveys, interviews, and other feedback mechanisms to collect perspectives from potentially affected workers or community individuals (focusing on those most vulnerable to impacts).
- Apply appropriate verification methods to ensure that management and staff are not able to conceal actual and potential impacts of discrimination, harassment, and unequal treatment, or present themselves in a misleading light (e.g., if relying at all on audits, ensure that these are not announced to management ahead of time).
- Ensure that their own and their business relationships' existing policies, purchasing practices, internal workplace manuals, programs, training materials, guidelines, and systems to assess alignment with their policy.
- Contribute to collective monitoring initiatives by cooperating at the sectoral level and, where relevant, at a cross-sectoral level with governments, workers, international organizations, civil society organizations, and stakeholders operating on the ground to (1) identify groups at particular risk of discrimination and harassment in the operating context, and (2) identify business activities at high risk of exposing people to discrimination and harassment (e.g., night work, work in isolation, hospitality, and domestic work).³⁷

SDG-aligned companies also evaluate the root causes of identity-related vulnerabilities, discrimination, harassment, and unequal treatment in the workplace and in locations where they and their business relationships operate. In regions and business activities with high risks for these impacts, the companies commission, on their own or together with other stakeholders, to conduct on-site human rights impact assessments that evaluate root causes, such as:

- Historical and structural causes of discrimination that might explain the differences in access to equal opportunities and the existing socio-economic gaps in a specific region, such as colonialism, inequitable distribution of land, lack of representation in decision-making bodies, war or internal conflict, and the division of labor based on gender.



- Social biases and stereotypes, unequal rates of employment, education, and incomes, and asymmetrical balances of power in the workplace are experienced by certain groups across society.
- The legal and regulatory environment, paying particular attention to (a) the country's alignment of local laws with ILO standards and international human rights law, and (b) the extent to which such laws are enforced and the strength of labor inspection capacity in the jurisdiction.

3. INTEGRATE BY SETTING TARGETS & TAKING ACTION

SDG-aligned companies integrate the findings of their assessments of any actual or potential impacts of discrimination, harassment, and unequal treatment or opportunities into relevant internal functions and processes by **setting targets** and then **taking action** to align with the standard within set target dates.

3.1. SET TARGETS

SDG-aligned companies set specific time-bound intermediate and long-term targets to prevent and eliminate discrimination, harassment, and unequal treatment that are ambitious enough to contribute significantly to the SDGs' achievement, particularly SDG 1 (Targets 1.1, 1.4), SDG 5 (Target 5.a), SDG 8 (Targets 8.3, 8.5, 8.8), SDG 10 (Targets 10.1,10.2,10.3,10.4), and SDG 16 (Target 16.b). The intermediate targets are relevant for companies to monitor their and their business relationships' continuous improvement towards meeting the standard. Where possible, indicators measure outcomes rather than outputs or activities. These targets are tailored to a company's business activities and relationships based on its assessment of actual and potential impacts which the company may be linked to, contribute to or cause. Examples of outcome-focused targets include:

- By 2025, 50% of the company's sourcing spent is from suppliers owned and managed by people from underrepresented groups in the region where the company operates (with a particular focus on women in the agricultural sector, as this would significantly contribute to driving women's economic empowerment in the sector)
- By 2025, all employees are reskilled or upskilled to have the skill set required to accomplish jobs' future demands.
- By 2023, the company eliminates the gender pay gap.
- By 2030, the company achieves a gender- and race-balanced workforce at all levels.

3.2. TAKE ACTION

SDG-aligned companies continuously take appropriate action to cease, prevent, and mitigate impacts of discrimination, harassment, and unequal treatment in their business operations. Where a company identifies instances or risk of discrimination and harassment in contexts where it has operations and business relationships, it uses and increases its leverage to prevent, mitigate, and remediate them, including, where relevant, contributing to addressing root causes. This is undertaken in line with respect for human rights and the development priorities of the local context.³⁸

Depending on the specific risks and impacts identified, SDG-aligned companies take measures to address actual or potential discrimination, harassment, and unequal treatment impacts, which may include:

- **Adjusting business models**, including revenue models, where it is in tension with the ability to respect the rights to equality and non-discrimination of workers and communities in the operations and value chains of companies.
 - **Revenue model:** Ensuring that the revenue model facilitates equal treatment and equal opportunity. Additionally, ensuring that revenue models do not rely on exploiting vulnerable groups in society, including those whose legal ability to work is limited by their immigration status or those with diminished recourse to or fair treatment under judicial grievance mechanisms.
- **Addressing specific instances of worker discrimination or harassment** by immediately ceasing the discriminatory and harassing behaviors or practices. Where an instance of such conduct occurs in the value chain or ecosystem of a company, it uses leverage to influence them to cease that behavior or practice without fear of retribution by those bringing awareness to instances of discrimination or harassment that are not being addressed.³⁹ If discriminatory conduct by a business relationship violates criminal law or specific legal frameworks on non-discrimination, the company reports it to the local authorities and cooperates during subsequent investigations.
- **Implementing formal processes to create corrective action plans** with business relationships that violate a company's policies and contractual obligations related to preventing and eliminating discrimination and ensuring equal opportunities in their operations and business relationships.⁴⁰ These plans should include (1) potential actions that should be taken in case of non-compliance, in line with the sourcing, production, or sale context, (2) a means to verify remediation, and (3) potential consequences if corrective actions are not taken (e.g., suspension of orders until corrective action is taken).⁴¹



- **Respecting and not impeding on workers' rights to freedom of association and collective bargaining** as a means of preventing and addressing discrimination and harassment.⁴²
- **Promoting equal representation by taking steps to achieve balance across all management and employee categories** to align with the diversity in the operating context.⁴³ This may include providing professional development, mentoring, coaching, and vocational training to all workers, particularly to workers from underrepresented groups.⁴⁴ Language learning opportunities for migrant workers whose first language is not the local language are especially important in this context because that ability impacts their chances of being promoted and interacting with peers.
- **Improving hiring practices** by taking proactive steps to recruit workers of underrepresented groups at all levels, including diversifying where job postings are listed and reaching out to networks that include underrepresented groups, setting targets for hiring and promoting candidates from these groups, and ensuring gender and ethnicity-balanced interview panels during the hiring process.⁴⁵ Refraining from inquiring during the hiring process about the current status or plans of applicants regarding marriage, pregnancy, or care responsibilities.⁴⁶ Additionally, providing reasonable accommodations for persons with disabilities in the form of appropriate modifications to the hiring process (i.e., time adjustment).
- **Ensuring equal pay for work of equal value** by applying a job grading system and evaluation method to determine the value of work to be performed based on objective criteria, such as the type of responsibilities, working conditions, and skillset required.⁴⁷ The determination of the value of work and remuneration rates for each job should be consistent with the principle of equal pay for work of equal value.⁴⁸ The objective job grading system and objective job evaluation method are disclosed and used to determine remuneration for each position.
- **Providing reasonable accommodations for persons with disabilities** in the form of appropriate modifications or adjustments to facilitate the performance of essential activities of the job and enable career advancement.⁴⁹ SDG-aligned companies also ensure confidentiality when a person discloses a specific condition that has a disproportionate impact, such as people with psychosocial disabilities or are HIV positive.
- **Offering parental leave** to all new parents that comply with international labor standards (14 weeks for maternity leave).⁵⁰
- **Providing parental and caregiver benefits** and services to all workers to support them in their role as parents and caregivers, including options for a phased return to work after leaves, off-site or on-site safe and clean childcare facilities, paid time off for breastfeeding or pumping, and to attend healthcare appointments with dependents,⁵¹ and clean and safe breastfeeding/pumping rooms.⁵²
- **Offering LGBTQ-inclusive benefits**, including benefits for the same-sex partners of workers, even where these unions are not recognized by law. Where healthcare is employer-provided, they offer coverage for gender-affirming care for transgender employees.
- **Providing secure transportation** to and from the workplace in contexts where the risk of abuse and harassment is high on the way and from work.
- **Accommodating and adjusting workplaces to make them safer** (e.g., better lighting in industrial facilities, appropriate surveillance systems both at industrial facilities and in facilities and farms located in rural areas).⁵³ Additionally, providing confidential support to victims of domestic violence and workplace and sexual harassment, such as access to mental health counseling services, special healthcare assistance, legal services, among others. Additional support includes flexibility with hours of work or with any work-related responsibility if needed.
- **Ensuring that all internal and external communications use inclusive language** and images and do not perpetuate stereotypes or harmful representations of individuals or groups. Additionally, providing reasonable accommodations for workers whose first language is not the local language and for workers that are illiterate or functionally illiterate.
- **Establishing processes to ensure the equal participation of people with diverse identities in community consultations.**⁵⁴ This includes identifying and addressing barriers that might reduce participation by certain groups and designing the consultation process, so it does not add unpaid burden and protects those that fear retribution from speaking out.
- **Collecting disaggregated data by gender, ethnicity, race, disability, age, and other identity criteria**, which allows identifying the extent to which their processes, policies, and practices impact workers, communities, and other stakeholders differentially in its value chain and broader ecosystems.⁵⁵



- **Establishing inclusive sourcing practices** by:

- **Prioritizing sourcing from businesses owned and managed by people from underrepresented groups**, particularly those subject to systemic economic exclusion, including women, ethnic minorities, and persons with disabilities.
- **Prioritizing sourcing from producer co-operatives or other associations** in which underrepresented groups make up a high proportion of membership and/or are well represented in leadership roles.
- **Taking proactive steps to invite and incentivize businesses to participate in procurement calls** and bid processes, such as diversifying communication channels and mechanisms.
- Providing technical support and funding to support these enterprises in participating in procurement calls.⁵⁶
- **Building long-term trading relationships with enterprises owned or managed by people from underrepresented groups** to promote investment that will lead to more access to inputs and better practices and conditions for workers throughout the value chain.
- **Using leverage to influence business relationships to establish favorable trading terms with female farmers** (e.g., prefinance, quick payments, and the flexibility to access other buyers).
- **Building capacity in partnership with local civil society organizations, experts and communities**, of the workforce (including management and workers), value chain business relationships, and local communities in locations where companies operate, to identify and prevent discrimination, harassment and actively promote equal opportunity and treatment through continuous training, sensitization resources, workshops, and ongoing support. These capacity building resources consider the concerns of safety, mobility, time burden, and access to technology of workers, especially those who are often subject to systemic exclusion. SDG-aligned companies also promote and facilitate the development of business models that channel more resources to farmers along the value chain (e.g., cooperatives, women-owned enterprises, social enterprises) by applying a gender-based approach.

- **Using leverage to support State action to address root causes of discrimination, harassment, and unequal opportunity**,

through collective action with peer and cross-industry companies and in coordination with communities and civil society organizations. SDG-aligned companies do not impede relevant government efforts to fight discrimination, harassment, and unequal opportunity. State action SDG-aligned companies advocate for may include:

- Eliminating existing discriminatory laws and policies.
- Ensuring adequate legal frameworks and institutional capacity to act equitably and fairly, offer equal opportunities, and enforce laws to prevent and eliminate discrimination and harassment.
- Implementing cultural transformation initiatives to eliminate stereotypical assumptions regarding certain populations' aspirations, preferences, capabilities, and "suitability" for certain jobs.
- Strengthening educational and vocational training programs, guidance, and counseling aimed at closing gaps in the participation of underrepresented populations in the agri-food industry and others.
- Developing social services and welfare policies to reduce and redistribute the care workload, which tends to hinder women's participation in the labor market.
- Facilitating equal access to occupations and posts through employment equity policies.
- Closing the wage gap between men and women for work of equal value.
- Conducting gender and non-discrimination mainstreaming across national policies and programs.⁵⁷

- **Supporting community-led efforts and partners with civil society and international and local development organizations.**

In addition to contributing to financing the SDGs through responsible tax practices, SDG-aligned companies may, in coordination and partnership with communities and civil society organizations:

- Provide monetary grants or in-kind support to civil organizations that advocate for the protection of underrepresented groups' rights and develop programmatic work to close social gaps at local levels.
- Co-develop strategies to prevent and eliminate discrimination and harassment and provide equal opportunities to communities in areas of operation (e.g., education programs, entrepreneurship support, leadership training, cultural programs, facilitating access to social security and financial services).⁵⁸



4. ESTABLISH AND PARTICIPATE IN EFFECTIVE GRIEVANCE MECHANISMS & PROVIDE OR ENABLE REMEDY

4.1. ESTABLISH GRIEVANCE MECHANISMS

To guarantee that victims of discrimination, harassment, and unequal treatment have access to remedy, SDG-aligned companies have and use their leverage to ensure their business relationships have effective grievance mechanisms^g in place.⁵⁹ These mechanisms are accessible to all workers, value chain workers, and any person from the community to report instances of discrimination and harassment (e.g., a Discrimination and harassment monitoring committee, operational-level grievance mechanisms, hotlines with effective grievance handling procedures). They also provide training or develop actions to communicate the existence and operation of such grievance mechanisms to all potentially affected stakeholders and communities.⁶⁰ Furthermore, the companies provide formal systems to encourage workers, whistle-blowers, and rights defenders to submit concerns and report instances of non-compliance with harassment and discrimination policies without fear of reprisal. These systems should not rely on technology that is not easily accessible to workers and their communities.

4.2. COOPERATE IN STATE-BASED GRIEVANCE MECHANISMS

SDG-aligned companies inform stakeholders about the legitimate channels and mechanisms to report crimes of discrimination, harassment (including sexual harassment and assault), and/or unequal treatment before judicial and non-judicial State authorities. They refrain from using legal waivers that preclude access to judicial recourse for victims of these issues and other human rights impacts. The companies cooperate with and support legitimate judicial and non-judicial State-based mechanisms to report and adjudicate relevant crimes.⁶¹ They facilitate and do not interfere with civil, criminal, and human rights examinations. Where State-based mechanisms order sanctions or remedy, SDG-aligned companies comply and use leverage to ensure their business relationships comply.

g. As defined by the UNGPs' Effectiveness Criteria for Non-Judicial Grievance Mechanisms ("In order to ensure their effectiveness, non-judicial grievance mechanisms, both State-based and non-State-based, should be: (a) Legitimate... (b) Accessible... (c) Predictable... (d) Equitable... (e) Transparent... (f) Rights-compatible... (g) A source of continuous learning... Operational-level mechanisms should also be: (h) Based on engagement and dialogue..." (see UNGP 31 for further information). (Source: United Nations, "Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework.")

4.3. PROVIDE OR ENABLE REMEDY

When an SDG-aligned company identifies that it has caused or contributed to impacts of discrimination, harassment, and/or unequal treatment in its operations, value chain, or ecosystem, it acknowledges its part in the harm done and provides remedy. Where the company did not cause or contribute to the harm, it enables remedy through legitimate processes. Where the company did not cause or contribute to the harm, it enables remedy through legitimate processes. Depending on the impact which occurred and tailored to the needs of those impacted, some remedy actions include:⁶²

- Provide compensation for harm caused, including physical or psychological harm. Compensate workers for any lost income due to the failure to provide payment based on an objective, non-discriminatory evaluation of the value of their work.
- Provide professional counseling and healthcare services for physical and psychological harm caused by discrimination, harassment, or unequal treatment.
- Hire, promote, or reinstate a candidate who was denied a position, promotion, or was fired based on their gender, sex, race, ethnicity, or another characteristic.
- Publicly apologize for the harm caused by discriminatory practices, processes, and policies to the specific groups impacted.

5. TRACK PERFORMANCE

SDG-aligned companies track, on an ongoing basis and through qualitative and/or quantitative outcome-based performance indicators, the implementation of actions and the effectiveness of policy to align with the standard within target dates. The following are some examples of performance indicators to track progress in company operations and value chains over time:

- Percentage of resources spent with organizations owned and managed by people from underrepresented groups.
- Percentage of senior leadership, management, and all other level positions held disaggregated based on gender, race, ethnicity, the nation of origin, age group, and other key identity categories.
- The average wage paid disaggregated based on gender and race in all organizational position levels.
- Overall ratio and ratio by employee level of remuneration of women to men.
- Percentage of workers that participate in professional development training sessions, disaggregated by gender, ethnicity, race and other identity criteria, employee category (level and function), location, and the food and agriculture subsector in which the worker works.

- Percentage of employees recruited in the last year, disaggregated by gender, ethnicity, race and other identity criteria, employee category (level and function), location, and the food and agriculture subsector in which the worker works.
- Employee turnover rate, disaggregated by gender, ethnicity, race and other identity criteria, employee category (level and function), location, and the food and agriculture subsector in which the worker works.
- Percentage of employees promoted in the last year, disaggregated by gender, ethnicity, race and other identity criteria, employee category (level and function), location, and the food and agriculture subsector in which the worker works.
- Rate of workers that take maternity and paternity leaves, disaggregated by gender.
- Rate of employee request of the ease of transition back to the workplace after leaving.
- The number of grievances related to discrimination and workplace violence and harassment, disaggregated by gender, ethnicity, race and other identity criteria, employee category (level and function), location, and the food and agriculture subsector in which the worker works.
- Percentage of business relationships that have set specific targets on advancing non-discrimination and equality of opportunities.

SDG-aligned companies partner with trade unions, suppliers, government institutions, civil society organizations, and other stakeholders to design and implement effective tracking and monitoring mechanisms. Methods to track progress include:⁶³

- Third-party human rights impact assessments and thorough labor rights-oriented audits developed in collaboration with community members, women's rights organizations, indigenous women, gender diverse individuals, and other groups that have historically been excluded from these processes.
- Surveys, interviews, and other feedback mechanisms that collect perspectives from potentially affected stakeholders, including workers, trade unions, and civil society organizations, especially those most vulnerable to impacts.
- Complaints and grievances are raised through grievance mechanisms.

6. DISCLOSE PERFORMANCE

To enable transparency and accountability, SDG-aligned companies communicate publicly on their performance against their non-discrimination & equality commitment and targets, particularly when concerns are raised by or on behalf of affected stakeholders. Where relevant, SDG-aligned companies also share aggregate data and high-level findings directly with affected stakeholders and organizations, including human rights organizations and researchers.

Regular public disclosure is accurate, clear, accessible, and third-party verified information about the actual and potential impacts on non-discrimination & equality in their operations and value chain, their efforts to address these to implement their policy commitment, and performance against targets. Disclosure includes sufficient information to evaluate the adequacy of the company's approach and activities. Formal disclosure includes information on the following:⁶⁴

- Measures they took during the reporting period to prevent and mitigate discrimination, harassment, and inequality of opportunities in their business operations, value chains, and ecosystems.
- Measures they take to assess disparate impacts and outcomes based on gender, race, ethnicity, and other identity categories.
- Any actions they have taken with peer companies, companies across industries, civil society, and/or governments to address discrimination, harassment, and inequality of opportunities and their root causes in the companies' ecosystems.
- Any impacts of discrimination and harassment identified in their operations, value chains, or ecosystems during the reporting period, including the number of people affected, their identities, the specific type of impact that occurred, the business relationship involved (i.e., first-tier supplier, agricultural supplier, point of sale), and the geographic location where the incident occurred.
- How each incident of discrimination and harassment was identified and addressed, including remediation plans, actions, and results.
- Analysis of trends demonstrating progress, and, where appropriate, explaining lessons learned from stagnation or decline towards meeting the standard and achieving intermediate and long-term targets on preventing and eliminating impacts of discrimination, harassment, and inequality of opportunities in its business operations, value chain, and ecosystem.⁶⁵



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