



WORKSHOP HANDOUT

Gender Equality and Global Capital Markets

INTERACTIVE WORKSHOP (Part 2)

In partnership with



With support from



THE GOVERNMENT
OF THE GRAND DUCHY OF LUXEMBOURG

COLUMBIA | SIPA
School of International and Public Affairs

Sustainable Investing Research Initiative

The SSE is a UN Partnership Programme of





GENDER EQUALITY & GLOBAL MARKETS

Part 2: Addressing complexity through implementation and communication

CHAT FUNCTION:

Use the chat box to introduce yourself and make comments.

Audio Settings



Chat



Q&A



Show Captions



Reactions



Raise Hand

Leave

AUDIO SETTINGS:

All participants are currently muted to ensure everyone can hear the presenters. Please use the other functions to interact with us.

Q&A BOX:

Ask any questions you might have in the Q&A box. We will answer them throughout the session.

RAISE HAND

At the end, if we have time for a Q&A session, raise your hand if you want to ask a question.

HOUSEKEEPING



2-hour duration



Live Q&A throughout



Participation expected



Certificate requires survey



ADDRESSING COMPLEXITIES



PREPARE

Building a foundational understanding of gender equality through an overview of the **landscape, language and purpose**

ALIGN

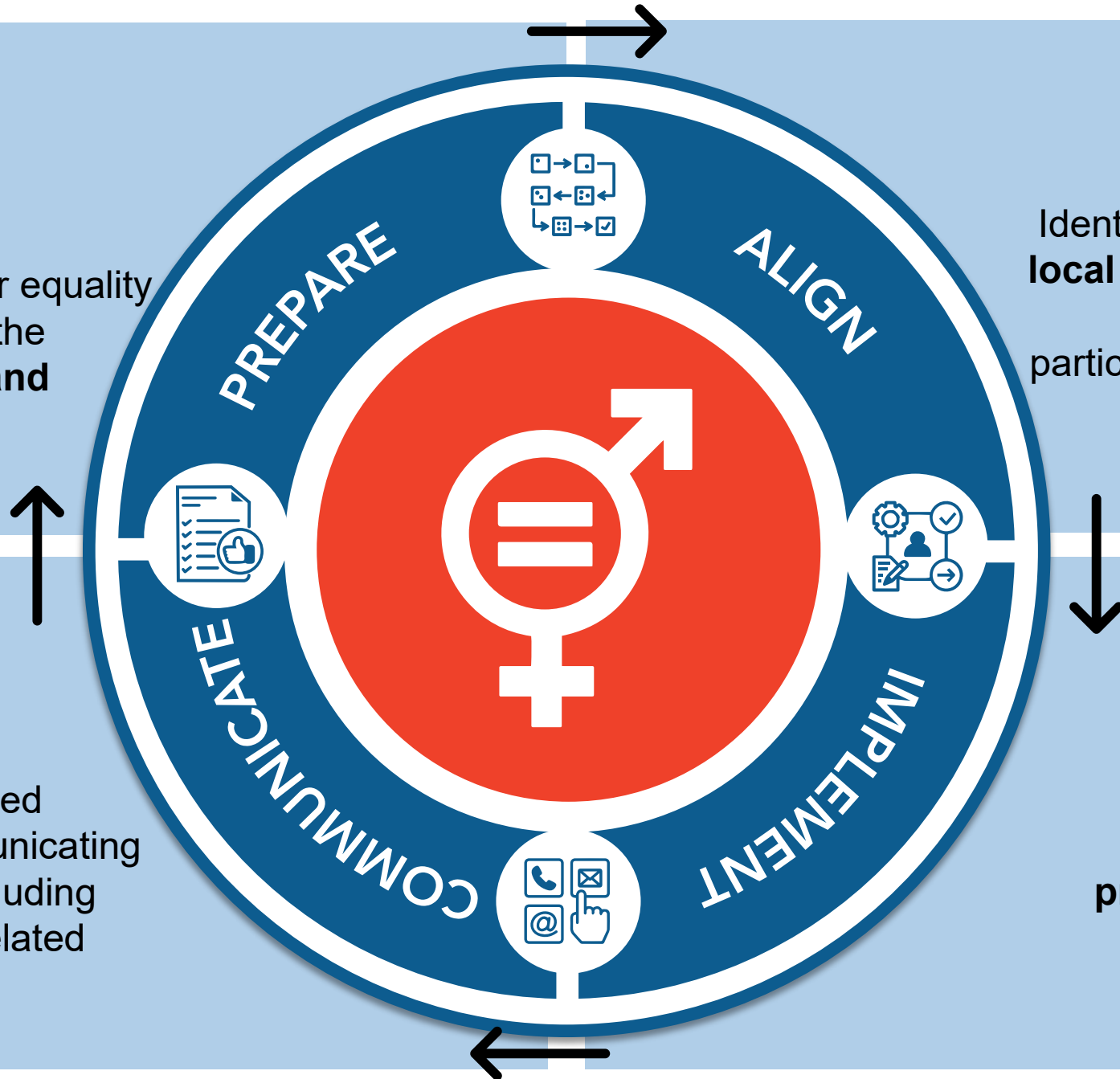
Identifying **global principles, local requirements and peer practices** that can guide participants as they set out on their journey to enhance gender equality

COMMUNICATE

Disclosing gender-related information and communicating with **stakeholders**, including suppliers, on gender-related topics

IMPLEMENT

Capturing value through gender lens market **promotion and products**



LEARNING OBJECTIVES



Understand how to capture market value for gender equality performance



Identify communication channels for gender-related information

AGENDA

Duration: 2 hours	Topic: Gender equality in capital markets Part 2 – Addressing complexities through implementation and communication
20 mins	Intro and recap of key concepts from Part 1
45 mins	Step 3 - Implement: Assessing gender-lens finance
5 mins	Break
45 mins	Step 4 - Communicate: Being transparent on gender equality progress
5 mins	Wrap up and additional resources

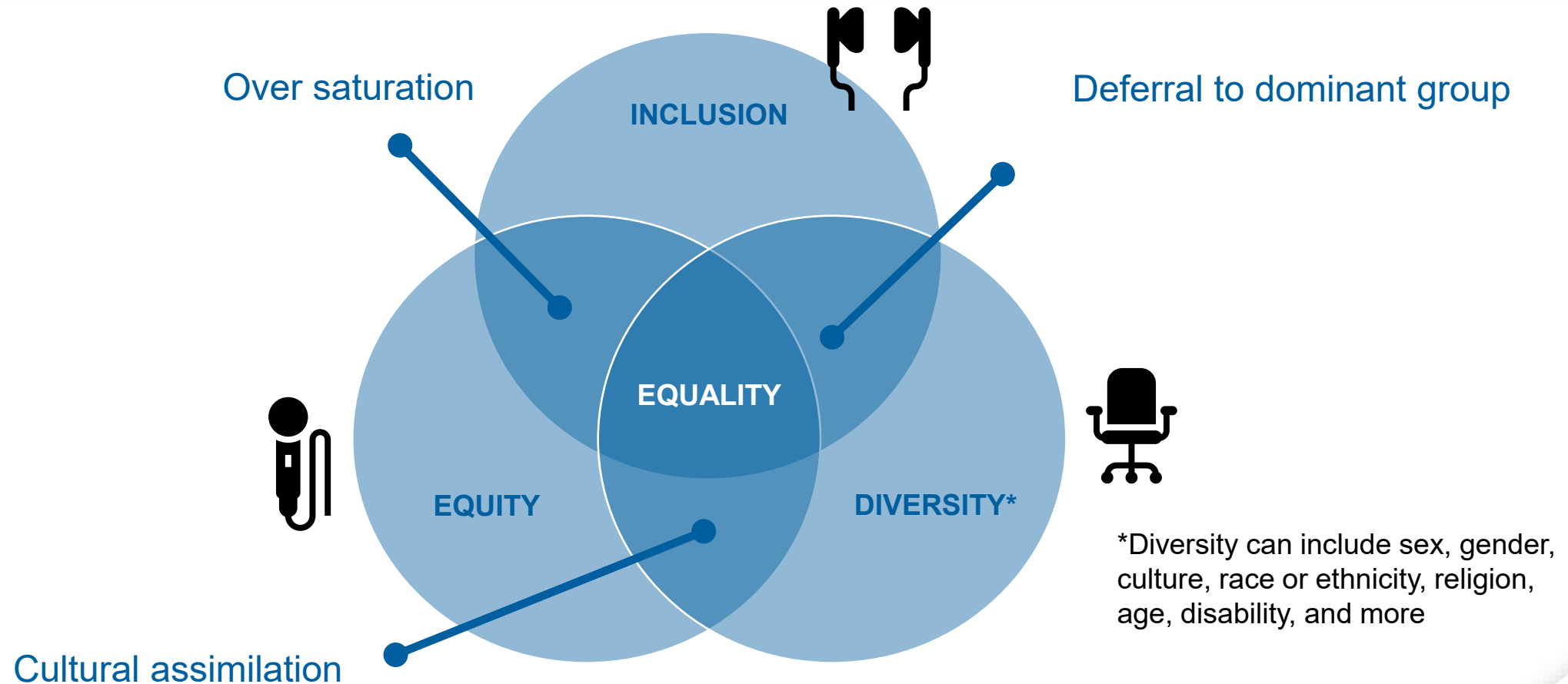


Mentimeter

Visit www.menti.com
and type the code that
we are sharing in the
chat

**How much do you
know already about
gender lens
investments and
disclosures?**

REVIEW OF PART I - terminology



REVIEW OF PART I - Impact

By increasing gender equality... (In corporate leadership)



Violence in society decreases

Profits increase

Economic productivity increases








Transparency increases

Resilience against financial and environmental crisis increases

Environmental impact improves

REVIEW OF PART I - WEPs

Overview of the WEPs

-  1 – High-level corporate leadership
-  2 – Treat all women and men fairly at work without discrimination
-  3 – Employee health, well-being and safety
-  4 - Education and training for career advancement
-  5 - Enterprise development, supply chain and marketing practices
-  6 - Community initiatives and advocacy
-  7 - Measurement and reporting



REVIEW OF PART I: Corp. culture



Recruitment practices

- ☐ Black-out identity
- ☐ Inclusive job posting
- ☐ Gender-sensitivity training

Policies

- ☐ Anti-harassment policies
- ☐ Parental leave review
- ☐ Work-life balance
- ☐ Communicating policies

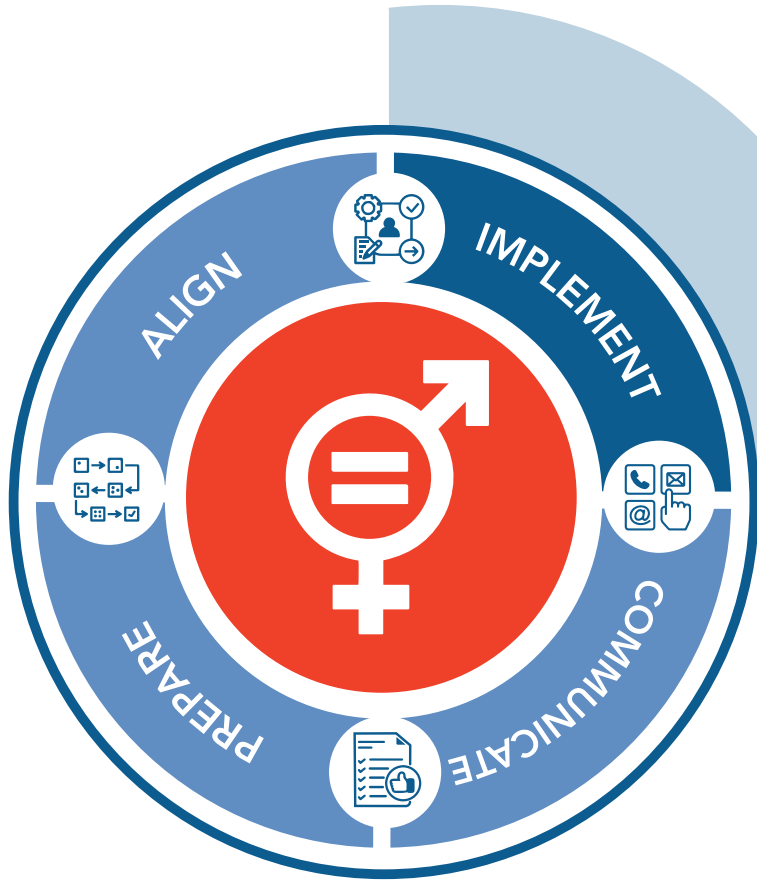
Audits and research

- ☐ Unconscious bias reviews
- ☐ Gender audits
- ☐ External gender pay-gap audits

Tone from the top

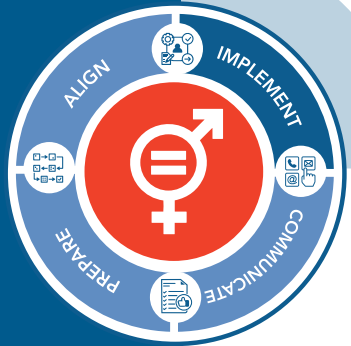
- ☐ Training and education for board / leaders
- ☐ Integrating sound ESG practices
- ☐ Sustainability objectives





ACCESSING GENDER-LENS FINANCE

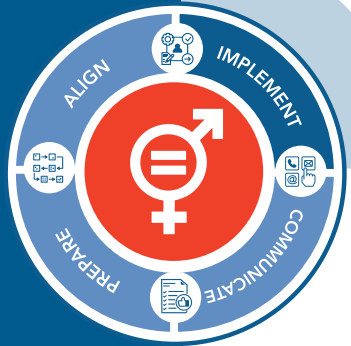
IMPLEMENT



PRODUCTS

PROMOTION

IMPLEMENT



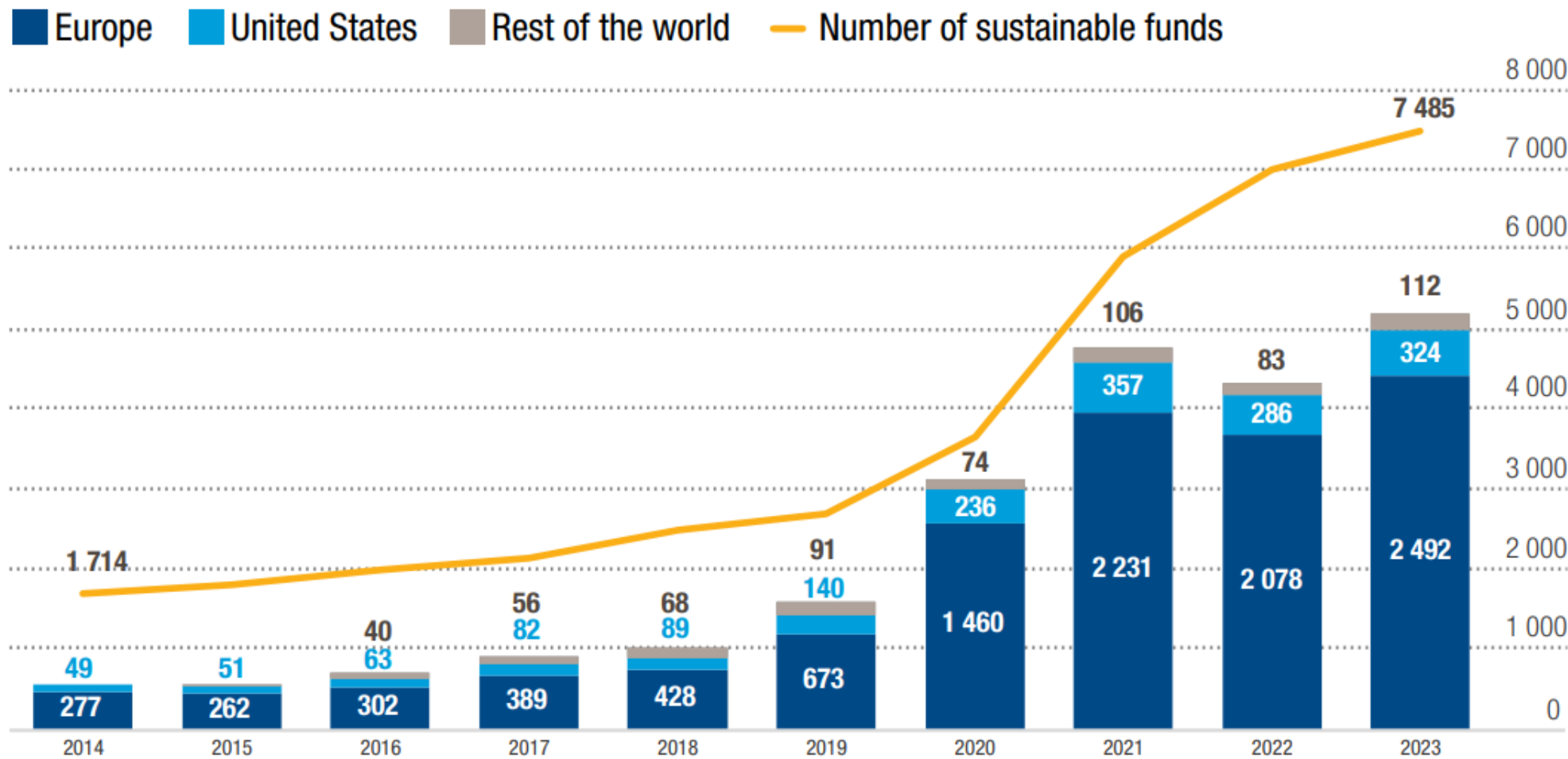
PRODUCTS

Gender-lens products - identifying financial opportunities

PROMOTION

GROWTH IN SUSTAINABLE FUNDS

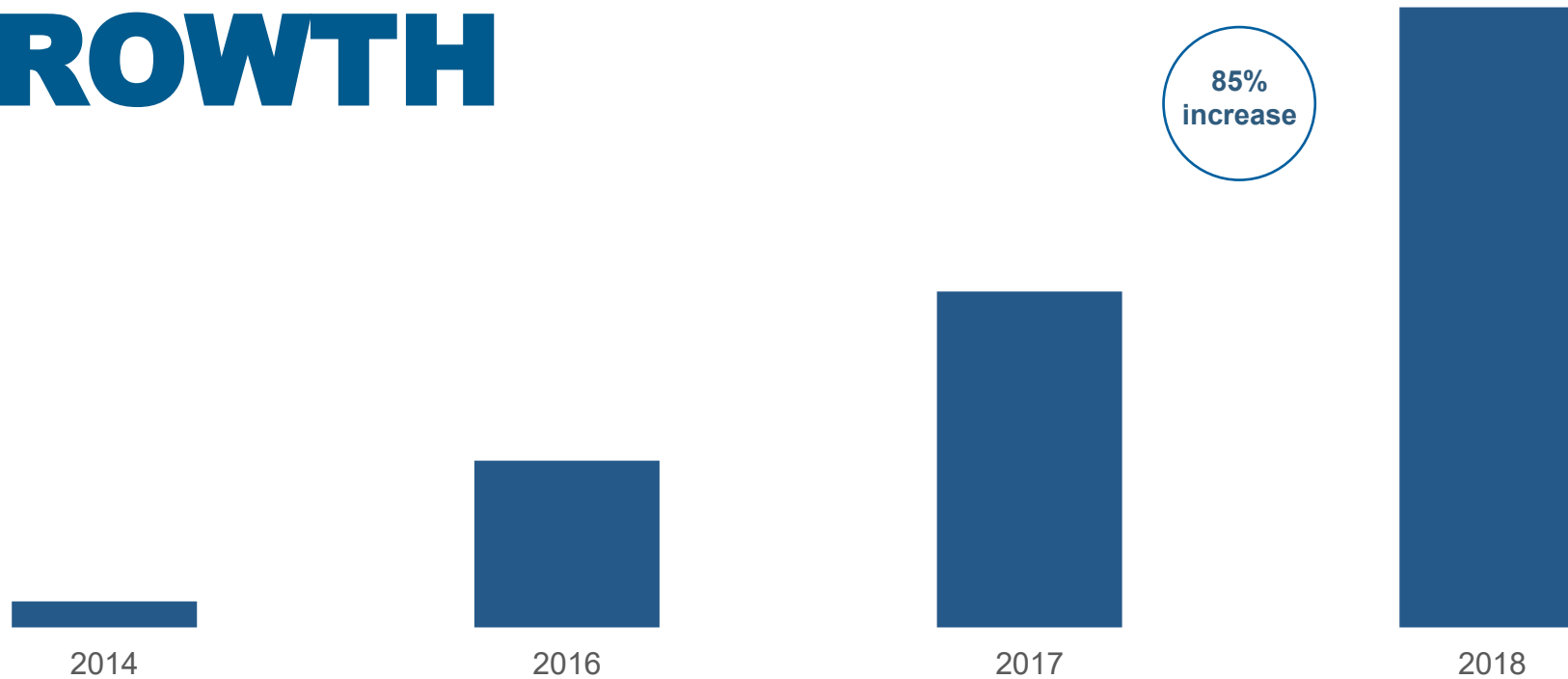
2024 World Investment Report illustrates that the market value of sustainable funds reached a **record high** (US\$ Billions and number)



Read more in the UNCTAD World Investment Report [here](#).

Additional slide

GENDER LENS INVESTMENT GROWTH



Growth of gender lens investing opportunities in public markets (AUM USD)

2x Criteria



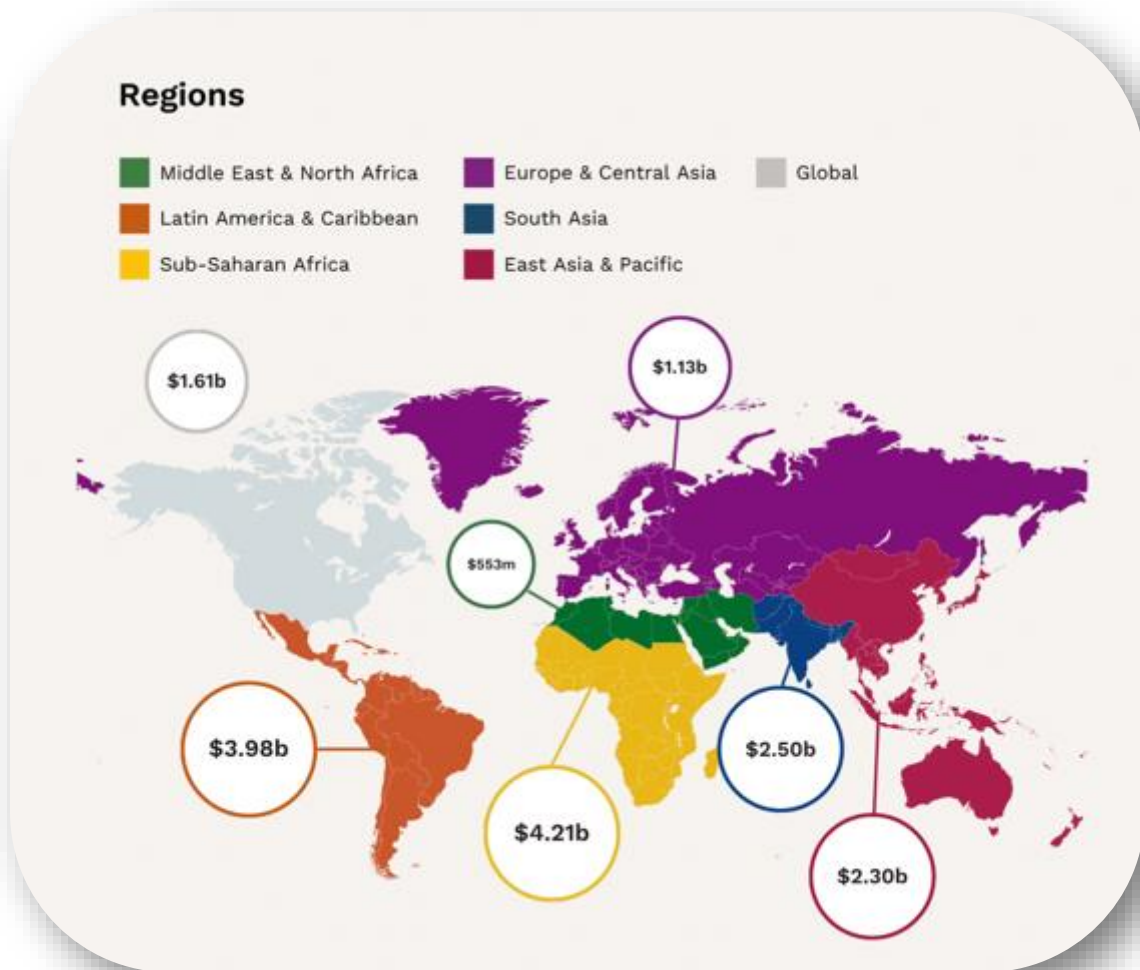
			Threshold	
Direct Criteria	1	Entrepreneurship	1A. Share of women ownership	51%
			OR	
			1B. Business founded by a woman	Y/N
		OR		
	2	Leadership	2A. Share of women in senior management	30%
			OR	
			2B. Share of women on the Board or IC	30%
		OR		
	3	Employment	3A. Share of women in the workforce	30 - 50%*
			AND	
			3B. One “quality” indicator beyond compliance	Y/N
		OR		
	4	Consumption	4. Product or service specifically or disproportionately benefits women	Y/N
		AND		
Indirect	5	Investments through Financial Intermediaries (FIs)	5A. On-Lending facilities: Percent of the Investor/FI loan proceeds or percent of FI’s portfolio supporting businesses that meet direct criteria	30%
			OR	
			5B. Funds: Percent of portfolio companies that meet the direct criteria	30%

Sector-Specific Thresholds

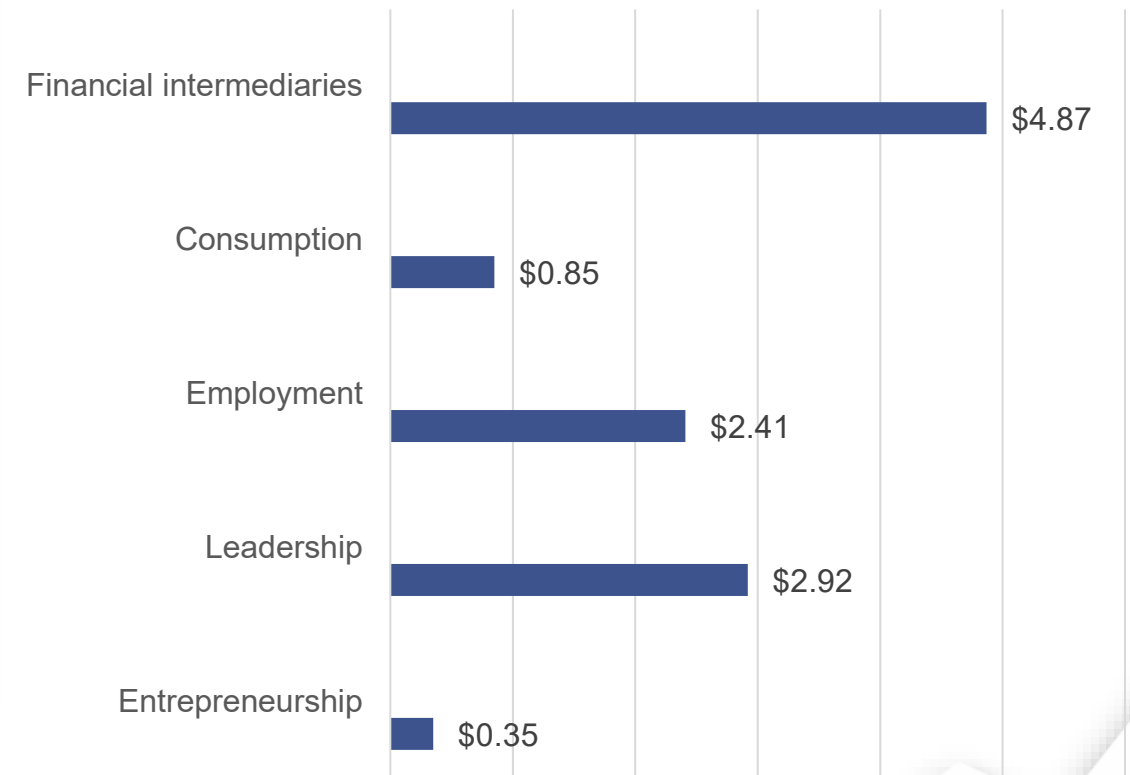
3.A Women in the Workforce*		
Grp.	Sector	%
Low	Infrastructure, Power, Telecoms	30%
Mid	Financial Services, Manufacturing – Heavy, Agribusiness & Food, Professional Services	40%
High	Healthcare, Education, Consumer Services, Manufacturing – Light ³	50%

**Room for judgement:* Investees in unique sectors or geographies may require case-by-case consideration.

Investments aligned with 2X Criteria



Investment in 2X Criteria 2018-2020
(US\$ Billion)



WHAT IS GENDER-LENS INVESTING?

Share what you think it is,
in the chat





Investment strategies applied to an allocation or to the entirety of an investment portfolio, which seek to **examine gender dynamics** to better **inform investment decisions** and/or intentionally and measurably **address gender disparities.**”

- The Global Impact Investing Network

Read more about the GIIN’s gender lens investing initiative [here](#).

GENDER-SMART INVESTMENT STRATEGIES



With women represented in leadership



Committed to a gender diverse and equitable workforce



Committed to a gender inclusive value chain



Committed to offering and designing products or services that consider the distinct needs of women as a consumer segment



Committed to ensuring their operations do no harm to women in the community

GENDER-LENS INVESTMENT UNIVERSE

Investment vehicles

Equity

Shares of companies with high performance when applying a gender-equality lens

Gender-lens funds

Gender-smart mutual funds or exchange traded funds (ETFs), separately managed accounts (SMAs) and private equity and debt funds that integrate gender-equality considerations

Debt / fixed income

Corporate bonds, municipal bonds, treasury bonds and bills and certificate deposits that have gender-related impact objectives



Investors

Retail Investors

Individuals or non-professionals interested in applying a gender-lens to investment decision-making

Institutional Investors

Organizations applying a gender lens either to all or a segment of investment decisions

GENDER-THEMED FINANCIAL PRODUCTS



- ❑ **A niche yet growing** segment of the global financial market.
- ❑ **Government-issued gender bonds** are particularly prominent in emerging markets.
- ❑ There is a **lack of standardized** definitions, reporting frameworks, and taxonomies.

To learn more about the SSE's Gender Equality work, visit sseinitiative.org/gender-equality/
For the report visit [Gender-themed financial products - An inventory and critical analysis | SSE Initiative](#)



CASE STUDY: *Gender Responsive carbon credits (Gold Standard)*

- CLIMATE: 50,000 tones of CO2 **emission reductions** per year
- HEALTH: 40,000 individuals enjoying clean water access, **reducing** incidences of waterborne illness
- GENDER: Four **hours gained** per week per household and **reduced school absenteeism**



CASE STUDY: *Dual Benefit Bond (Gender Smart)*

- CLIMATE: \$44 million loan to finance the construction of Turkey's largest wind farm
- GENDER: Annually **assessed based on a series of gender criteria**, and improvements will **enhance the terms of the loan**.

Source: [Gender Smart](#)



CASE STUDY: *Gender Bond (IFC)*

Issuance Summary



Issuer	Bank OCBC NISP, Indonesia
Issuance Status	Sustainable Bond Program (Gender Bond and Green Bond), Senior Unsecured
Issue Date	February 2020
Amount	US\$100 million Gender Bond and US\$100 million Green Bond equivalent in IDR
Tenor	7 years
Use of Proceeds	Finance the bank's lending portfolio to women-led companies
Second-Party Review	Review conducted by Sustainalytics

Market Differentiation

OCBC NISP differentiated itself in Gender finance and Green finance in the market. NISP also seeks to refine its value proposition to offer products and services specifically targeting women entrepreneurs.

IN

FOCUS

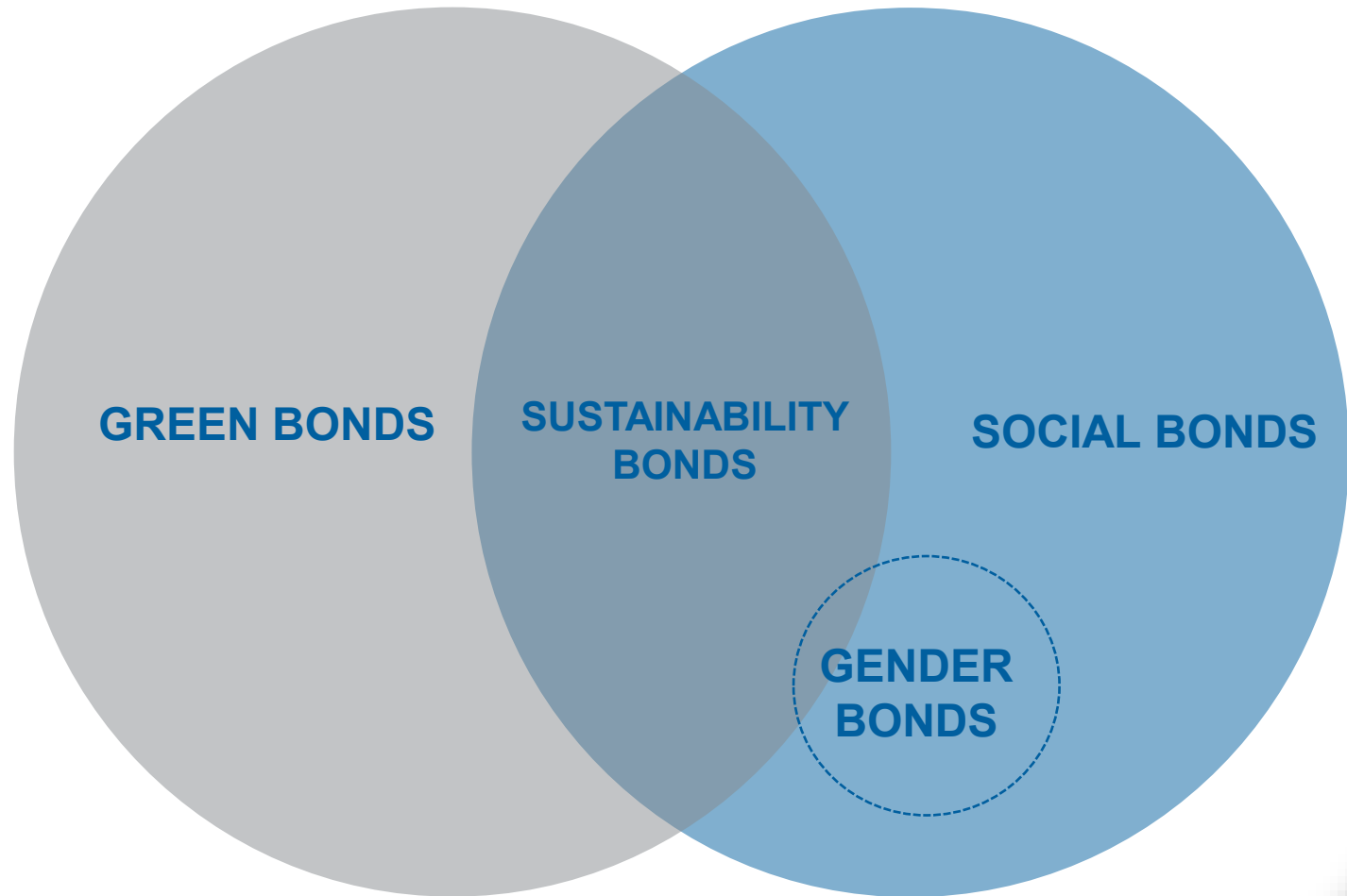




GENDER BONDS

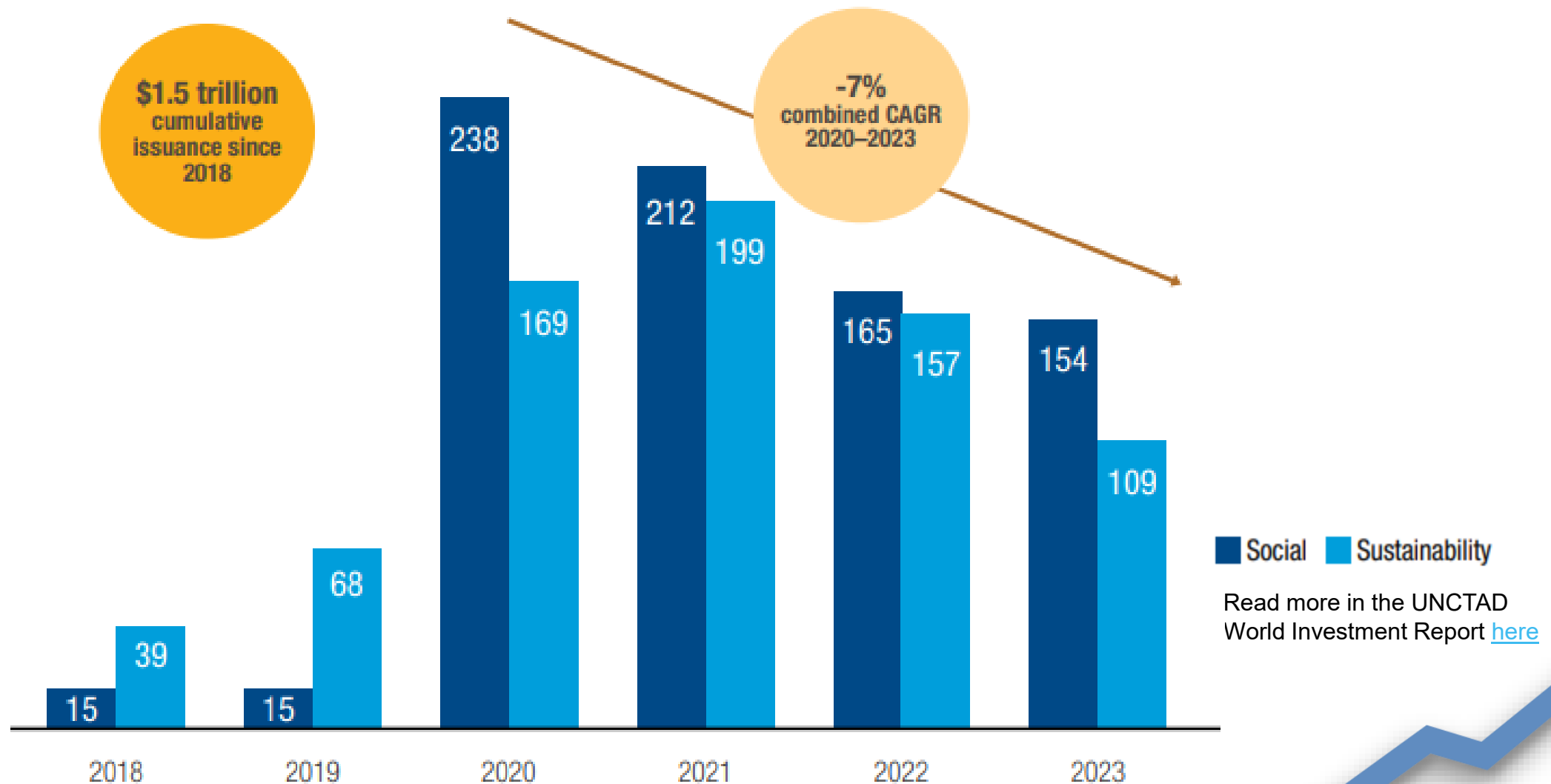
WHAT ARE GENDER BONDS?

*Types of use of
proceeds bonds*

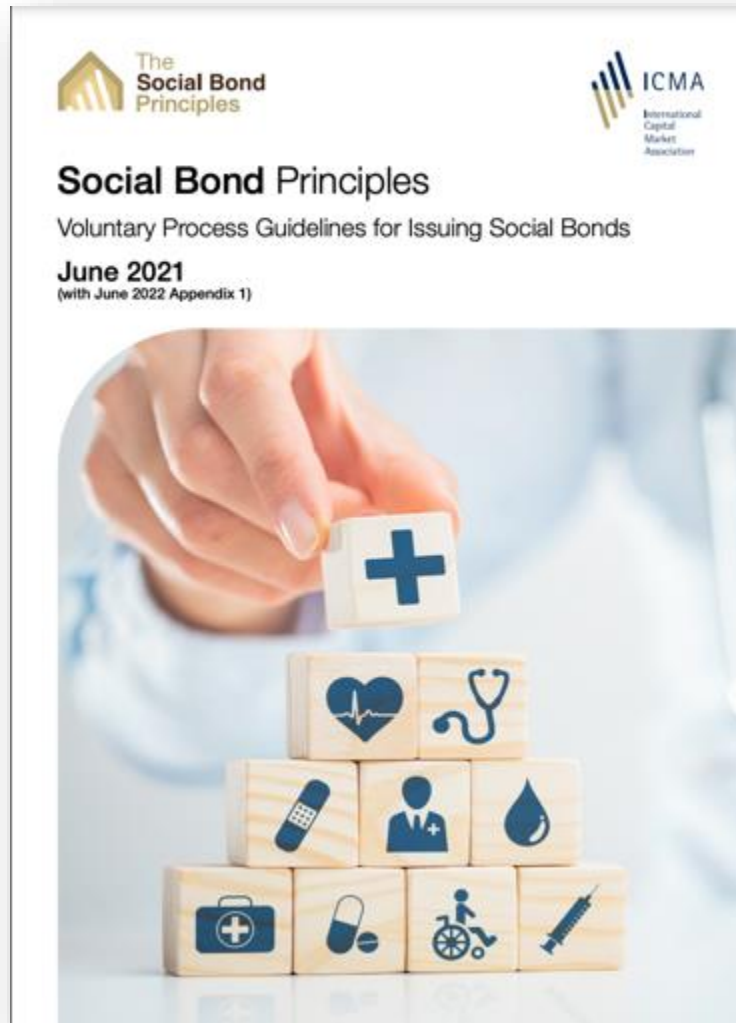


TRENDS IN SOCIAL BONDS

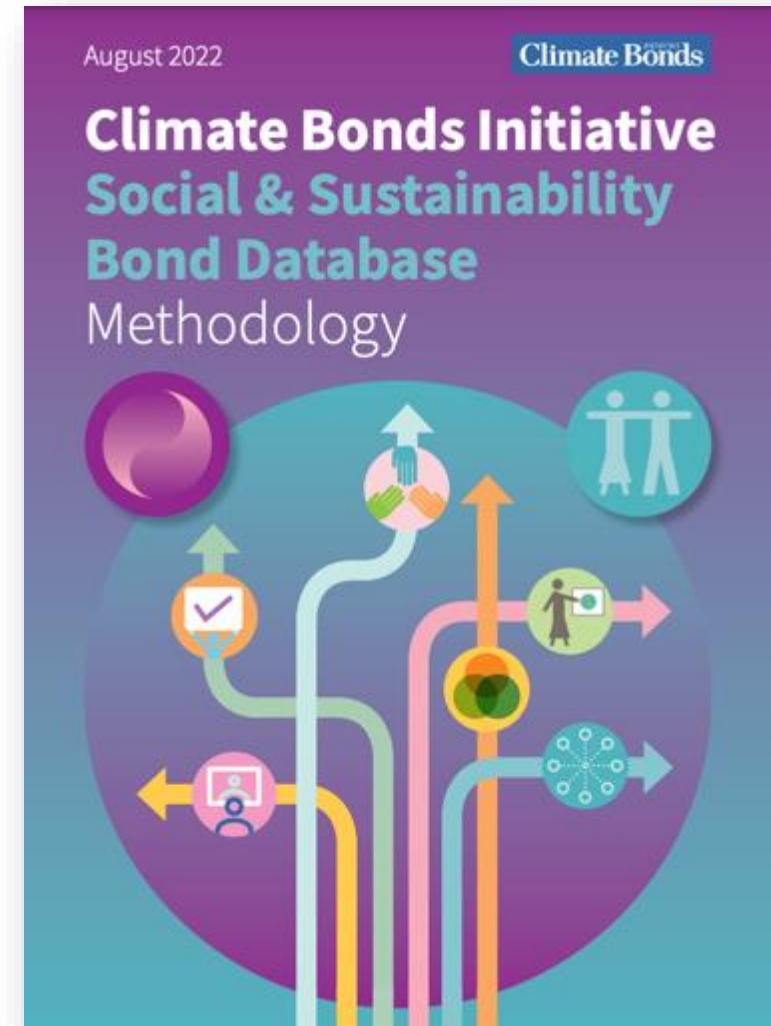
2024 World Investment Report illustrates overall **growth in social and mixed-sustainability bond issuance, 2018-2023** (US\$ Billions and number), with some decline post COVID



GENDER BOND GUIDELINES

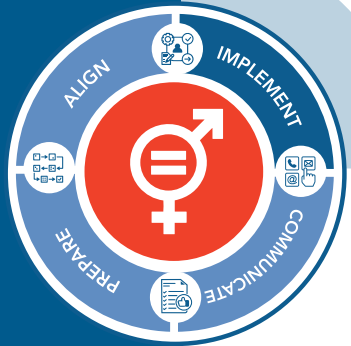


Read more about the SBPs [here](#)



Read more about CBIs methodology [here](#)

IMPLEMENT



PRODUCTS

PROMOTION

Market mechanisms – expanding your impact

PROMOTING PARTICIPATION

Sell side -
Entrepreneurs / businesses



Buy side -
investors / traders



To read more about this see **pages 17-18** of the [SSE Guidance on Gender Equality](#)

PROMOTING IMPACT

Product Promotion



Segments and Indices



To read more about this see **pages 17-18** of the [SSE Guidance on Gender Equality](#)

VARIATIONS BETWEEN INDICES

Euronext Gender Equality Indices

- **Category A:** Gender Balance in Leadership & Workforce
- **Category B:** Equal Compensation & Work-life Balance
- **Category C:** Policies Promoting Gender Equality
- **Category D:** Commitment, Transparency & Accountability

Bloomberg Gender Equality Index

- **Section 1:** Leadership & talent pipeline
- **Section 2:** Equal pay & gender pay parity
- **Section 3:** Inclusive culture
- **Section 4:** Anti-sexual harassment policies
- **Section 5:** External brand

ZOOM POLL

Select the
appropriate answer

The zoom poll should appear on your screen momentarily. If it does not appear, feel free to answer in the chat box or message the hosts directly.

1. Why are investors looking for gender-related opportunities?

(Select all correct answers)

- I. For higher financial performance
- II. To access untapped markets
- III. To enhance climate-related impacts of investments
- IV. To prevent men from accessing leadership positions
- V. To diversify their portfolios
- VI. To manage gender-related risks

REFLECTION BREAK

Take a moment to reflect,
relax, or do a stretch.

We will return when the
timer finishes in 5 minutes.





BEING TRANSPARENT ON GENDER EQUALITY PROGRESS

COMMUNICATE



SUPPLIER
ENGAGEMENT

EXTERNAL
STAKEHOLDERS

COMMUNICATE



SUPPLIER ENGAGEMENT

Advancing gender equality in the marketplace
through procurement practices

EXTERNAL STAKEHOLDERS

Go beyond the workplace & advance gender equality in your marketplace through Gender Responsive Procurement



**Enterprise
development,
supply chain and
marketing practices**

- **Gender-responsive ecosystem:** When WEPs signatories purchase from other WEPs signatories, **including** women-owned businesses
 - Multiply your impact on gender equality.
 - Enhance your supplier diversity
 - Reducing systemic discrimination.
- Transforming a company's procurement process requires consistency
 - People, policy, practice, communication, knowledge and capacity building, and stakeholder engagement and management are key building blocks.

WEPs Gender Responsive Procurement Assessment Tool

Know where you are on the GRP journey

The WEPs Gender-Responsive Procurement (GRP) Assessment Tool

allows companies to assess current progress on their policies and practices on gender-responsive procurement.

- Consists of 31 questions
- It can be used by any business or company seeking to assess the gender-responsiveness of its procurement mechanisms and supply chain, and to develop a clear Action Plan on how to implement GRP.
- It can be used as a stand-alone tool. But also, it can be complemented by the Supplier Questionnaire, which can be tailored and amended to the needs of the company which can be distributed to suppliers to learn more about the supply chain.
- Only accessible to the WEPs signatories

Effective steps towards gender responsive procurement

1) Secure company-wide commitment and support



2) Ensure diverse teams and build their capacity



3) Set performance targets and track results



4) Map suppliers



5) Engage with current and future suppliers to adopt WEPs and help build their capacity

Actions towards gender responsive procurement

- 1) Develop stand-alone gender-responsive procurement policies, strategies and action plans with clear annual indicators and targets
- 2) Ensure effective support in the GRP implementation and monitoring process.
- 3) Empower employees through GRP training, enlightening them about its business rationale and guiding them towards tangible and concrete steps in reshaping current practices.
- 4) Collect sex-disaggregated data and report regularly on progress made. Transparency could serve as a linchpin to propel advancement on gender equality and women's empowerment.
- 5) Engage suppliers on gender equality and women's empowerment

COMMUNICATE



SUPPLIER
ENGAGEMENT

EXTERNAL
STAKEHOLDERS

Disclosure guidelines – what and how to
make public

ZOOM POLL

Select the
appropriate answer

The zoom poll should appear on your screen momentarily. If it does not appear, feel free to answer in the chat box or message the hosts directly.

2. Does your company disclose gender-related information through one (or more) of these mechanisms?

(Choose all that apply)

- I. **CSR / ESG / Sustainability report**
- II. **Annual financial report**
- III. **Gender pay-gap report**
- IV. All of the above
- V. None of the above
- VI. I am not sure

Identifying your audience

Holistic reporting package

INVESTOR FOCUSED

Financial
accounting



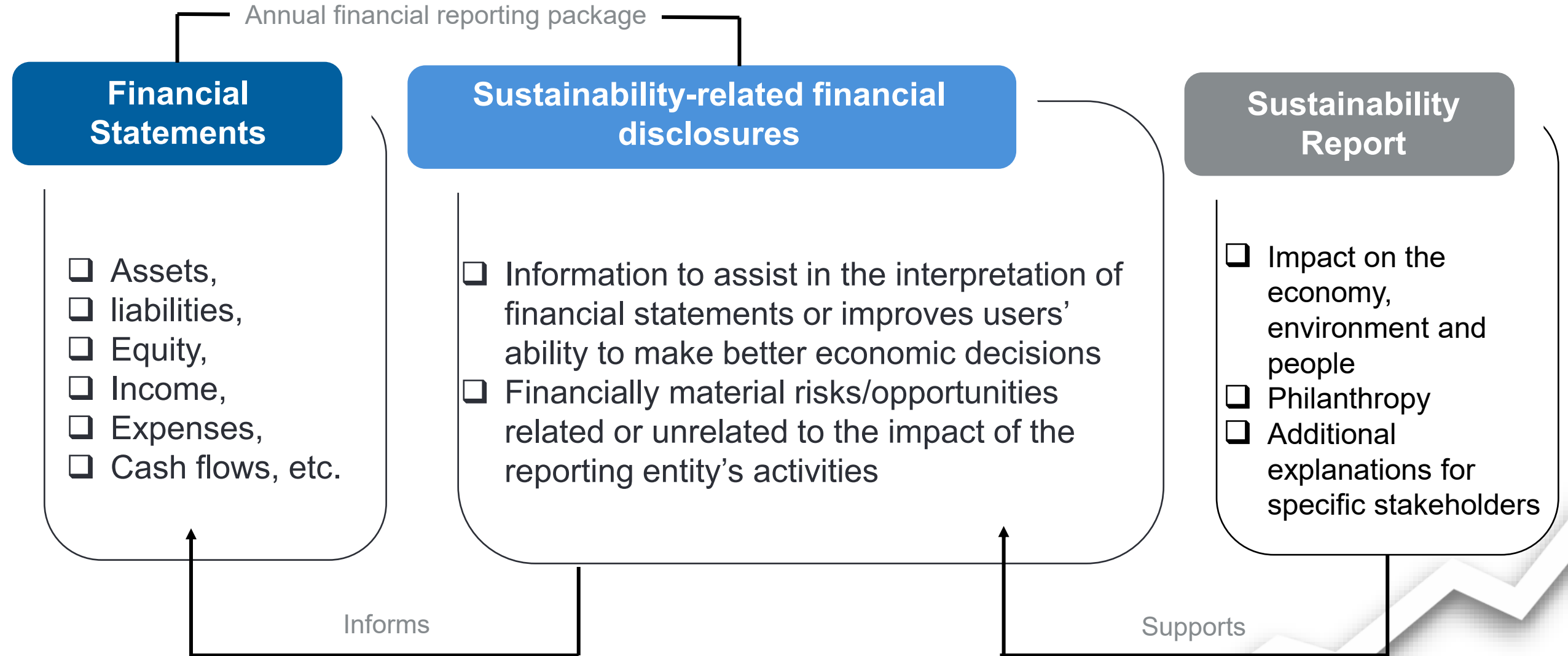
Sustainability-
related
financial reporting



MULTI-STAKEHOLDER FOCUSED



WHERE TO DISCLOSE DIFFERENT INFORMATION



ISSB Standards

Theme	Item
Governance	<ul style="list-style-type: none">• The governance body• The management's role in governance processes
Strategy	<p>The strategy for managing sustainability-related risks and opportunities impacting:</p> <ul style="list-style-type: none">• the company's prospects• the business model and value chain,• strategy and decision-making,• financial position, performance and cash flows,
Risk management	<ul style="list-style-type: none">• Identification, assessment and prioritization of sustainability-related risks• Overall risk profile• Monitoring of risks
Metrics and targets	<ul style="list-style-type: none">• Metrics used to illustrate progress and monitoring of sustainability-related risks and opportunities• Targets to show goals and regulatory requirements that need to be met

GRI 2 Gender-Related Standards



2-7 Employees (broken down by gender and region)

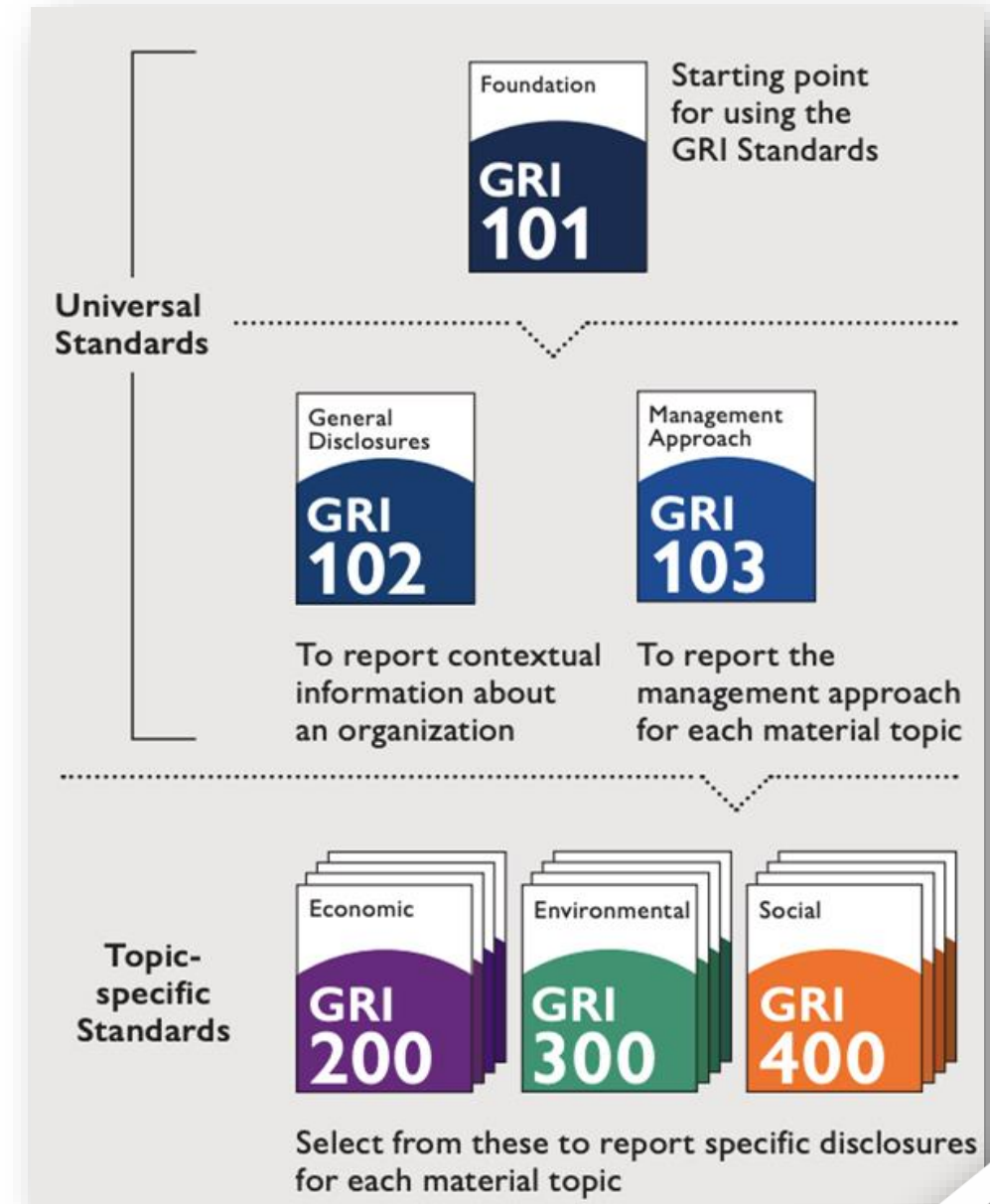
2-9 Governance structure and composition

2-23 Policy commitments

2-29 Approach to stakeholder engagement

GRI 400

- **GRI 405:** Diversity and Equal Opportunity
- **GRI 406:** Non-discrimination
- **Reporting requirements:** The reporting organization shall report its management approach for diversity and equal opportunity using [GRI 103: Management Approach](#).



EXAMPLE DISCLOSURE:

Governance

Our KPIs give our Board and management a clear sense of where we are and where we need to improve.

Measuring the success of our strategy

We monitor the success of our strategy through operational, financial and non-financial key performance indicators (KPIs). These KPIs give us a crucial insight into our business performance and the progress being made towards our strategic intent.

Our selected KPIs help us to communicate the Group's strategy across all levels of the organisation, and form part of our governance and performance management process.

Ensuring our KPIs are meaningful and responsive

Further, our non-financial performance KPIs linked to our sustainability strategy are scope 1, 2 and 3 GHG emissions, energy consumption, population covered and gender diversity.

We review our operational, financial and non-financial KPIs regularly to ensure that they are aligned with our strategy and organisational goals.

» For more information about our sustainability KPIs, see page 38

» See definition and reconciliation of our alternative performance measures on pages 87-88

Linkage with remuneration

We review our remuneration-linked KPIs every year to ensure these are

EXAMPLE DISCLOSURE: Strategy



PEOPLE ROADMAP

Astra employees form the backbone and key success factor that determines the overall success that Astra can achieve. In the People Roadmap, Astra 2030 Sustainability Aspirations involves Employee and Board Diversity & Inclusion, which is supported by the flagship initiative Astra for Everyone with programs related to diversity, equality, and inclusion, focusing on gender.

Human Capital (HC) Development in 2022 covers three focus areas, which are to build an agile organization, develop passionate and energetic leaders so as to be able to navigate the organization in facing business challenges as well as carry out the culture of continuous improvement and innovation to maintain Astra's relevancy in the era of disruptions.

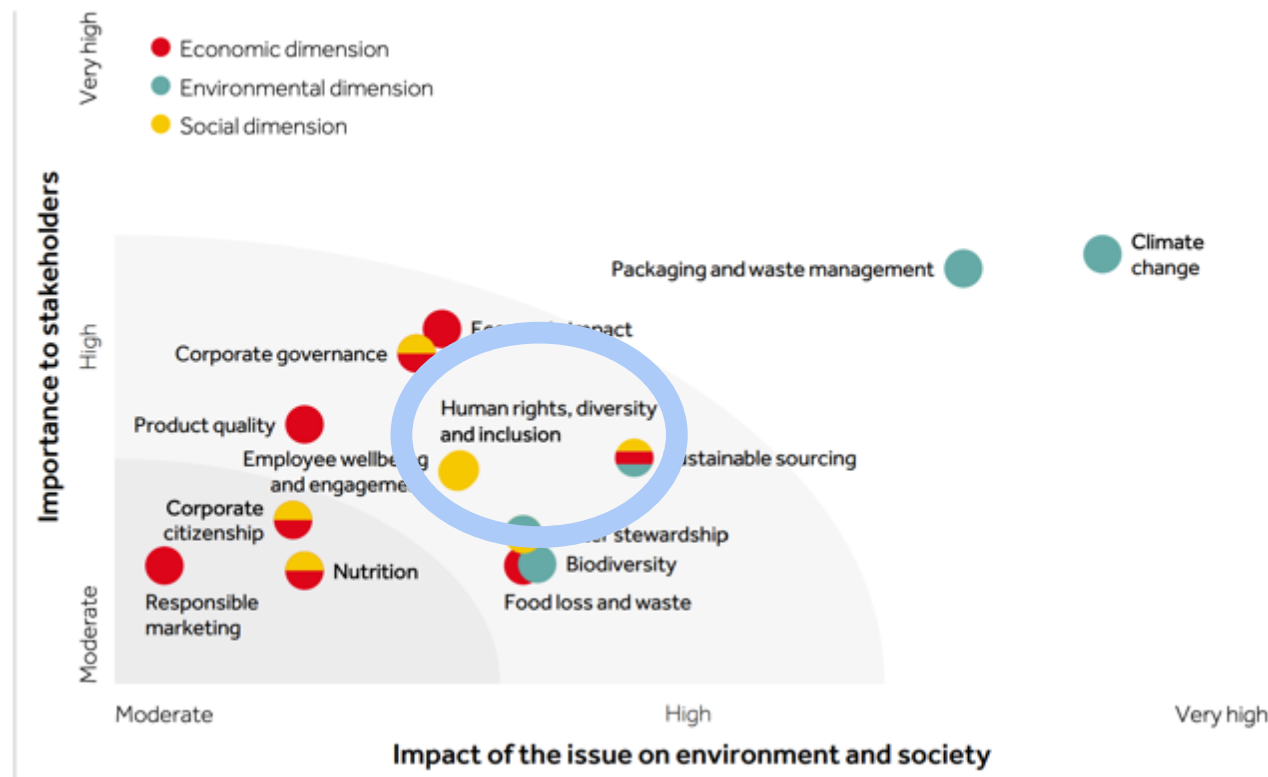


People Roadmap:

6. Champion actions to support employee diversity and inclusion, focusing on gender;
7. Achieve group-wide zero workforce fatalities and 60% reduction in lost time injury rate;
8. Champion actions that support board and executive leadership diversity and inclusion, focusing on gender;

EXAMPLE DISCLOSURE: Risk Management

2022 Materiality matrix



To assess inward impacts, we use our annual materiality survey, but also investor-driven frameworks such as the Sustainability Accounting Standards Board (SASB), insights from regular calls with investors, our risk management process, including climate scenario analysis, and input from our markets and business units. Our assessment of material outward impacts is presented in the horizontal axis of the materiality matrix, and in the 2022 GRI Content Index.

EXAMPLE DISCLOSURE: Metrics / Targets

WOMEN'S REPRESENTATION IS GROWING ACROSS DIFFERENT LEVELS OF RESPONSIBILITY AT CEMEX

Global Workforce

16% of Cemex's workforce is comprised of women, a **50%** increase from our 2015 baseline, and the highest percentage in our industry.

Senior Management

Our goal is to achieve **30%** representation of women in senior management positions globally by 2030, up from **13%** in 2022.

Operations

Growth in the number of women in operational jobs during 2022.

2X in SCA&C

2X in Mexico

GENDER EQUALITY DISCLOSURE METRICS



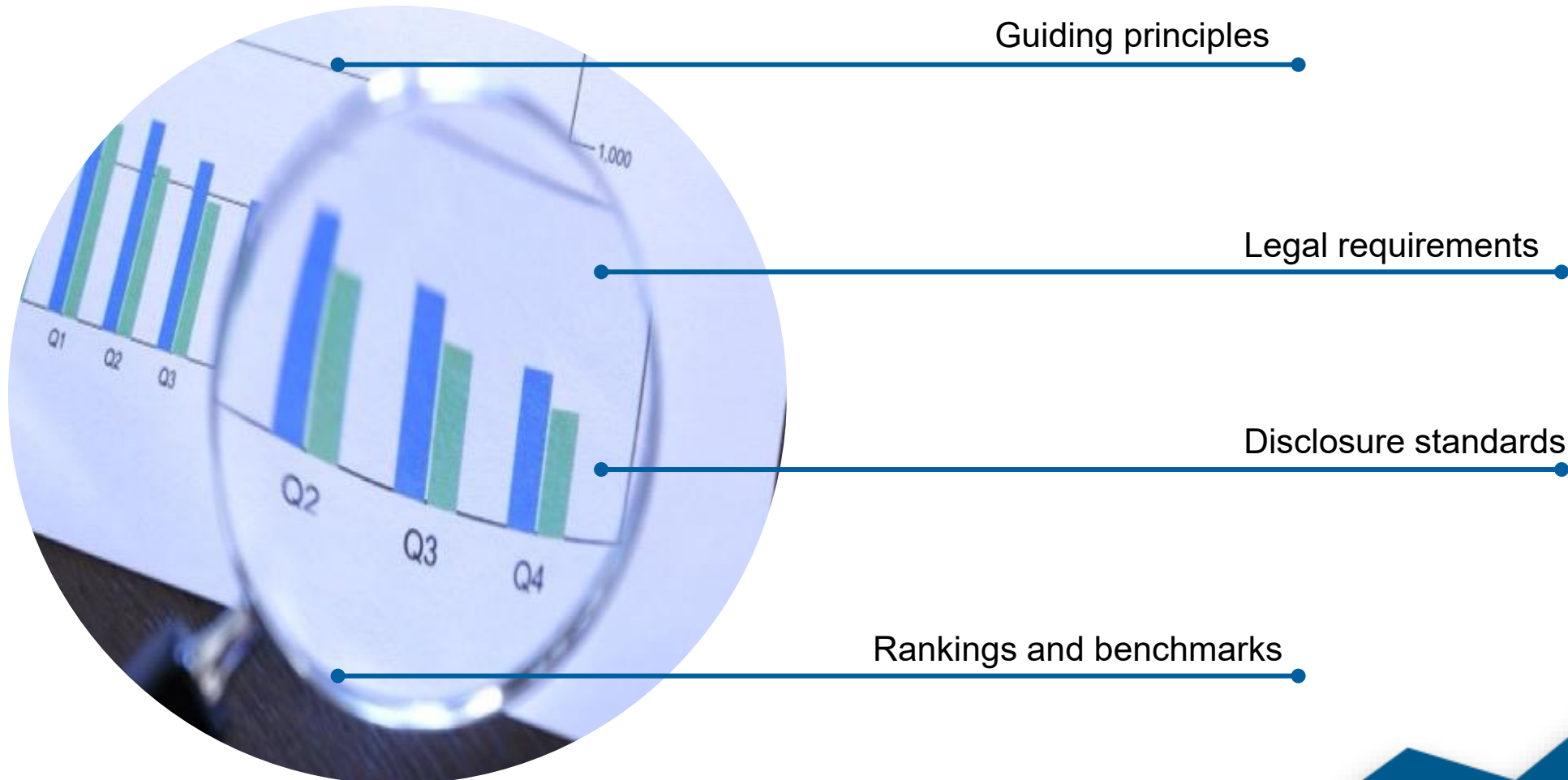
□ Analysis of metrics recommended by **stock exchanges and corporate reporting standard setters**

□ **Benchmarking** of metrics against the WEPs

□ **Recommendations for improvement** in the quality and scope of gender disclosure metrics

To learn more about the SSE's Gender Equality work, visit sseinitiative.org/gender-equality/
For the report visit [Gender equality disclosure metrics - Analysis of standards with guidance for reducing inconsistencies | SSE Initiative](#)

DISCLOSURE GUIDELINES TO CONSIDER





Visit www.menti.com
and type the code that
we are sharing in the
chat

**What did you learn
from this time
together?**

CONTINUE YOUR LEARNING JOURNEY

Resources

- Slide handout including Resource to follow
- Guest speaker handouts
- Academic publications

Training

- Find additional training in the resource slides
- Review the full training session on the recording

All on our website!

Unit 1 – Preparation

Reports

- Bank for International Settlements - [Does gender diversity in the workplace mitigate climate change?](#)
- BloombergNEF - [Gender diversity and climate innovation](#)
- Calvert Impact Capital - [Just Good investing, Why gender matters to your portfolio and what you can do about it.](#)
- FP Analytics - [Women as Levers of Change: unleashing the power of women to transform male-dominated industries](#)
- IDB Invest - [Gender lens investing: How finance can accelerate gender equality in Latin America and the Caribbean](#)
- IFC - [Women in Business Leadership Boost ESG Performance](#)
- IFC - [Report: Moving Toward Gender Balance in Private Equity and Venture Capital](#)
- Morgan Stanley - [Why gender lens investing may lead to better returns](#)
- OECD - [Gender and the Environment: Building evidence and policies to achieve the SDGs](#)
- OECD - [Supporting women's empowerment through green policies and finance](#)
- OHCHR - [Gender Dimensions of the Guiding Principles on Business and Human Rights](#)
- UNDP - [Gender and climate finance](#)
- World Bank - [Increasing Women's Representation in Business Leadership](#)

Tools

- FTSE Women Leaders - [FTSE Women Leaders Review: Achieving gender balance](#)
- IFC - [Video: Six ways to fix the mix](#)
- UNICEF - [Investing in the pathways to employment: a guide for investors](#)

Unit 2 - Alignment

Reports

- Catalyst: [Engaging Men – the journey toward equity](#)
- Champions of Change Coalition - [Backlash & Buy-in: Responding to the challenges in achieving gender equality](#)
- Deloitte - Women in the boardroom, 2022 update: [Around the world, progress is slow and gaps persist](#)
- Deloitte - [Women in the boardroom 2022 report](#)
- OECD - [Supporting Women's Empowerment through Green Policies and Finance](#)
- UNGC, UN Women - [Women's empowerment and business 2022 trends and opportunities](#)
- UNDP - [Breaking Down Gender Biases Shifting social norms towards gender equality](#)
- UN Women: [Working with men and boys for gender equality: state of play and future directions](#)
- UN Women - [Procurement's strategic value: Why gender-responsive procurement makes business sense](#)
- World Bank - [World Bank Group Gender Thematic Policy Note Series: Evidence and Practice Note: Increasing women's representation in business leadership](#)
- World Economic Forum - [Global Gender Gap Report 2024](#)

Tools

- ILO - [Making the strongest links: a practical guide to mainstreaming gender analysis in value chain development](#)
- PRI - [Diversity, Equity & Inclusion: key action areas for investors](#)
- UNCTAD - [Linking trade and gender towards sustainable development: an analytical and policy framework](#)
- UNDP - [How to conduct a gender analysis](#)
- UNFPA - [Engaging men and boys in gender equality and health – a global toolkit for action](#)
- UN WEPS - [WEPS Gender Gap Analysis Tool](#)
- UN WEPS - [Building inclusive boards to achieve gender equality guidance note](#)
- UN Women - [Empowering women through public procurement and enabling inclusive growth](#)

Training

- [UN Weps learning hub](#)

Unit 3 - Implement

Reports

- Climate funds update - [How much finance is flowing through the multilateral climate funds? Dashboard and report](#)
- Gender Smart - [Gender & Climate investments: a strategy for unlocking a sustainable future](#)
- IFC - [Private Equity and Value Creation: A Fund Manager's Guide to Gender-smart Investing](#)
- ISSD - [Furthering gender equality through gender bonds](#)
- Luxembourg Stock Exchange - [Linking gender and finance: An overview of the gender-focused bond market](#)
- SFP - [Gender lens investing landscape: East and Southeast Asia](#)
- UNCTAD - [2024 UNCTAD World Investment Report \(Chapter III - Sustainable Finance Trends\)](#)
- US AID - [Gender lens investing landscape: Gaps, challenges, and opportunities in financial inclusion for women](#)
- Veris Wealth Partners - [Gender lens investing: Bending the arc of finance for women and girls](#)

Tools

- AMMC (Moroccan Capital Markets Authority) - [Gender Bonds Guidelines](#)
- Climate Bonds Initiative - [Social & Sustainability Bond Methodology](#)
- Gender equality funds - [Ratings of funds based on gender equality score](#)
- Global Impact Investing Network (GIIN) - [Repository of gender lens investing resources](#)
- G-SEARCh - [G-SEARCh tested tools & approaches for gender lens investing](#)
- International Capital Markets Association (ICMA) - [Bonds to bridge the gender gap: A practitioner's guide to sing sustainable debt for gender equality](#)
- International Capital Markets Association (ICMA) - [Social bonds principles pre-issuance check-list](#)
- IFC - [A Fund Managers Guide to Gender-Smart Investing](#)
- 2X Challenge financing for women - [How to measure the gender impact of investments](#)

Training

- LGX Academy - [How capital markets contribute to the growth of gender finance](#)

Unit 4 - Communicate

Reports

- ExpertHR - [2023 Pay Equity and Transparency Study: Actionable insights for a fair future of work](#)
- UK Government Equalities Office - [Reducing the gender pay gap and improving gender equality in organizations](#)
- Ygap, SPF - [Gender lens in incubation and acceleration toolkit](#)

Tools

- CFP Board - [Metrics that Matte: Best practices from diversity, equity and inclusion practitioners and academics](#)
- Gapsquare - [Gender pay gap reporting, the expert's guide](#)
- GRI - [Linking the SDGs and the GRI Standards](#)
- IFC, GRI - [Embedding gender in sustainability reporting | A practitioners guide](#)
- IFRS - [General Requirements for Disclosure of Sustainability-related Financial Information](#)
- IFRS - [Accompanying Guidance on General Requirements for Disclosure of Sustainability-related Financial Information](#)
- UK Government Equalities Office, OMB - [Four steps to developing gender a pay gap action plan](#)
- UNECE - [Using gender statistics: A toolkit for training data users](#)
- UN WEPS - [WEPs Transparency and Accountability Framework - A Reference Guide](#)
- WBCSD - [Advancing the S in ESG: a primer for CFOs](#)



We appreciate your feedback!

You will receive the link to a feedback survey in the chat

You are required to fill in the feedback survey to receive a certificate.

It can take up to 5 days to receive your certificate after filling in the survey



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