



Gender Equality and the Norwegian Transparency Act

Implementing the Gender Perspective in
Human Rights Due Diligence

May 2023



“Gender Equality and the Norwegian Transparency Act”

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The report is written by Deloitte AS on behalf of CARE Norway. We would like to thank all the companies and organization who have contributed with valuable insights both through interviews and the survey distributed. We would also like to thank CARE Norway for entrusting us to write this report on such an impactful topic.

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Preface

With this report, CARE and Deloitte want to highlight and fast forward how the gender perspective can get a foothold in Norwegian enterprises' due diligence assessments.

Since the Transparency Act entered into force in Norway June 1st, 2022, approximately 9000 Norwegian enterprises are required to conduct due diligence reports in accordance with the OECD Guidelines for Multinational Enterprises. The due diligence assessments target own business operations including the entire supply chain, where millions of women worldwide are engaged. This is a crucial starting point for improving gender equality, for example by, providing decent working conditions and ensure accessible rights.

Gender equality is an indispensable tool for poverty eradication, lasting and deep social transformation. CARE International works towards this purpose in everything we do across 102 countries. Women are key shareholders and at the same time at high risk in the supply chains. Enterprises' value creation is a global force that impacts economies, societies, and individuals. With due diligence assessments that takes women and girls into account, enterprises can really impact the conditions and possibilities for half of the world's population.

The gender perspective for all corporate activities is a prerequisite to prevent adverse impacts on fundamental human rights and to secure decent working conditions. And yet we find in this report that Norwegian enterprises have a way to go.

When this report is published, many Norwegian enterprises have not finalized their due diligence reports. The deadline is June 30th, 2023.

We experience that sustainable development is increasingly becoming an internal and external competitive advantage and reputation builder for enterprises. We believe that gender equality should be a means for corporate sustainable value creation, and a goal in itself.

We hope that this report can provide valuable insight, in how to include the gender perspective in due diligence assessments, not only limited to the Transparency Act. We anticipate that this will strengthen businesses' social sustainability work, establish robust companies, and serve as a tool to increase gender equality and women's rights in the global supply chain.

Oslo, May 2023

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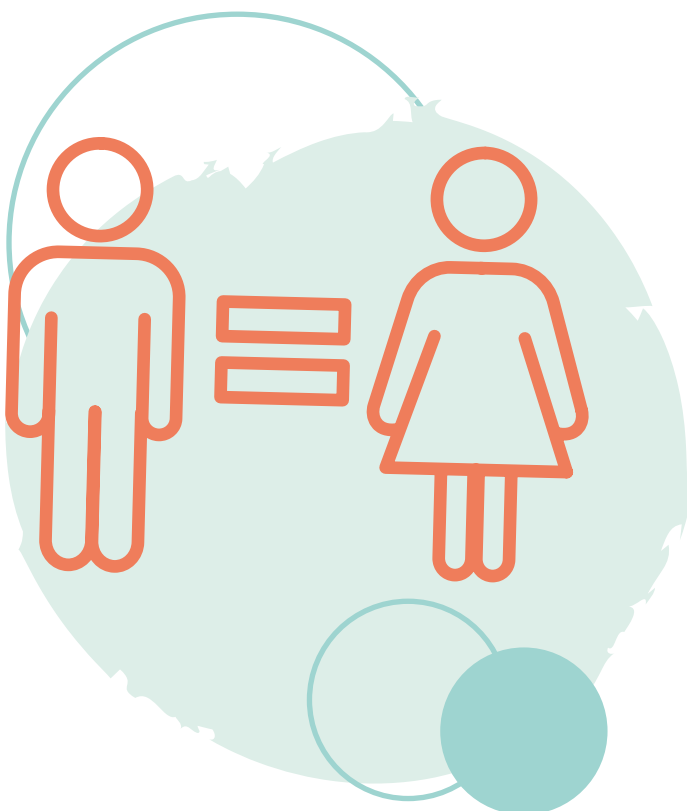
«The greatest impact any company can have on advancing women's economic empowerment is through its core business operations and value chain»¹

1. Jane Nelson, Marli Porth, Kara Valikai, and Honor McGee, "A Path to Empowerment: The role of corporations in supporting women's economic progress", 2011

Executive Summary

Human rights are rights we have simply because we exist as human beings. These universal rights are inherent to us all, regardless of nationality, sex, national or ethnic origin, colour, religion, language, or any other status. They range from the most fundamental - the right to life - to those that make life worth living, such as the rights to food, education, work, health, and liberty. States are responsible for *protecting* human rights. Meanwhile, companies have an individual responsibility to *respect* human rights. This entails that companies must avoid causing or contributing to adverse human rights impacts through their own activities and prevent or mitigate human rights impacts caused or linked with their operations, for example through their supply chains.

Laws requiring companies to respect and promote human rights by conducting due diligence have recently been adopted in several countries. Through the Transparency Act, Norway is one of the countries that now legally require companies to carry out due diligence in accordance with the OECD Guidelines for Multinational Enterprises. The OECD recommends companies to pay special attention to vulnerable groups when assessing their human rights impact, including how risks may be faced differently by women and men. Gender inequality is still prevalent in the world today and is one of the areas companies should seek to identify and assess through their due diligence.



Deloitte Norway has on behalf of Care Norway examined to what extent Norwegian companies subject to the Transparency Act conduct human rights due diligence and to what extent they include the gender perspective. For this purpose, Deloitte reviewed and analysed the annual reports of the fifty largest corporations in Norway. Deloitte conducted five in-depth interviews with companies subject to the Transparency Act and two organizations with insights into risks specific to women and the OECD framework. Deloitte conducted an online survey on human rights due diligence and gender that received 92 unique responses from Norwegian companies.

Our findings indicate that most of the surveyed companies carry out due diligence assessments of the company's own operations and supply chain. However, there are variations in how mature the surveyed companies are in their due diligence assessments. Awareness and attention to human rights due diligence seems to have increased following the implementation of the Transparency Act. The surveyed companies and the companies that were interviewed indicate that they have identified human rights that are gender related, such as risk of gender discrimination or sexual harassment. However, our findings indicate that few companies consider how human rights risks in general can impact women differently or disproportionately compared with men. The findings suggest that lack of awareness about gender-specific risks and how to integrate a gender perspective might be reasons why many companies do not consider how human rights risks can impact women differently.

The report has sought to identify possible success factors for companies to integrate gender in their due diligence processes. Our findings indicate that all due diligence processes need to be adapted to a company's context, operations and supply chain. Furthermore, awareness and knowledge of gender issues is important. Starting with basic steps for improvement can have a big impact. Long-term perspectives and supplier engagement is key. Acknowledging risks and challenges is important for meaningful human rights risk due diligence. Collaboration and transparency contribute to the success of all companies. These are all success factors mentioned by several of the companies that were interviewed or surveyed.

It is Deloitte's view that our findings indicate that it is important to look specifically at gender dimensions when conducting human rights due diligence in accordance with the Transparency Act. The findings strengthen the notion that human rights due diligence can positively impact workers, both male and female.

Contents

This report is structured around three main parts.



Part 1

Introduces the Norwegian Transparency Act and the legal requirements to conduct Human Rights Due Diligence. The chapter includes information on what human rights due diligence is with emphasis on how gender can be included throughout the process. This chapter gives concrete examples on how human rights risk can impact women differently and outlines risk factors that can be particularly relevant to look at when it comes to human rights due diligence.



Part 2

Describes findings from the research conducted by Deloitte on how Norwegian companies are currently working on their human rights due diligence and how they integrate the gender perspectives. This chapter looks at what Norwegian companies see as the main barriers and challenges to integrating a gender perspective in their due diligence processes.



Part 3

Illustrates best practice and success factors for implementing the gender perspective in human rights due diligence processes. The chapter also includes examples on how two Norwegian companies have addressed gender risks.

Part 1: Gender Responsive Human Rights Due Diligence	08
Human rights due diligence	09
The Norwegian Transparency Act	10
A gender responsive human rights due diligence process	12
Part 2: Norwegian Companies' Experience with the Gender Perspective in their due diligence process	22
How do Norwegian companies work with human rights due diligence?	23
Do Norwegian companies pay attention to gender in their due diligence processes?	25
What are the main challenges and barriers?	31
Part 3: The Inclusive Toolbox: Success Factors for implementing the Gender Perspective	34
Success factors	35
Best practise examples	
How Mesta ensures safe protective wear for all	44
How Vinmonopolet improved working conditions for men and women in the sugarcane industry	45
Final reflections	46
Annex	46
List of references	50
Further reports from CARE Norway on gender equality in corporate sustainability work	51



Part 1: Gender Responsive Human Rights Due Diligence



Part 1: Gender Responsive Human Rights Due Diligence

Companies have an impact on human rights, and subsequently women’s human rights. Companies should therefore conduct risk assessments of their impact on these rights, known as human rights due diligence. Women might be impacted differently and disproportionately by such risks, which is why a gender perspective is needed. Here we introduce the concept of human rights due diligence, the Norwegian Transparency Act and the reasons why companies should pay attention to gender when conducting due diligence.

Human rights due diligence

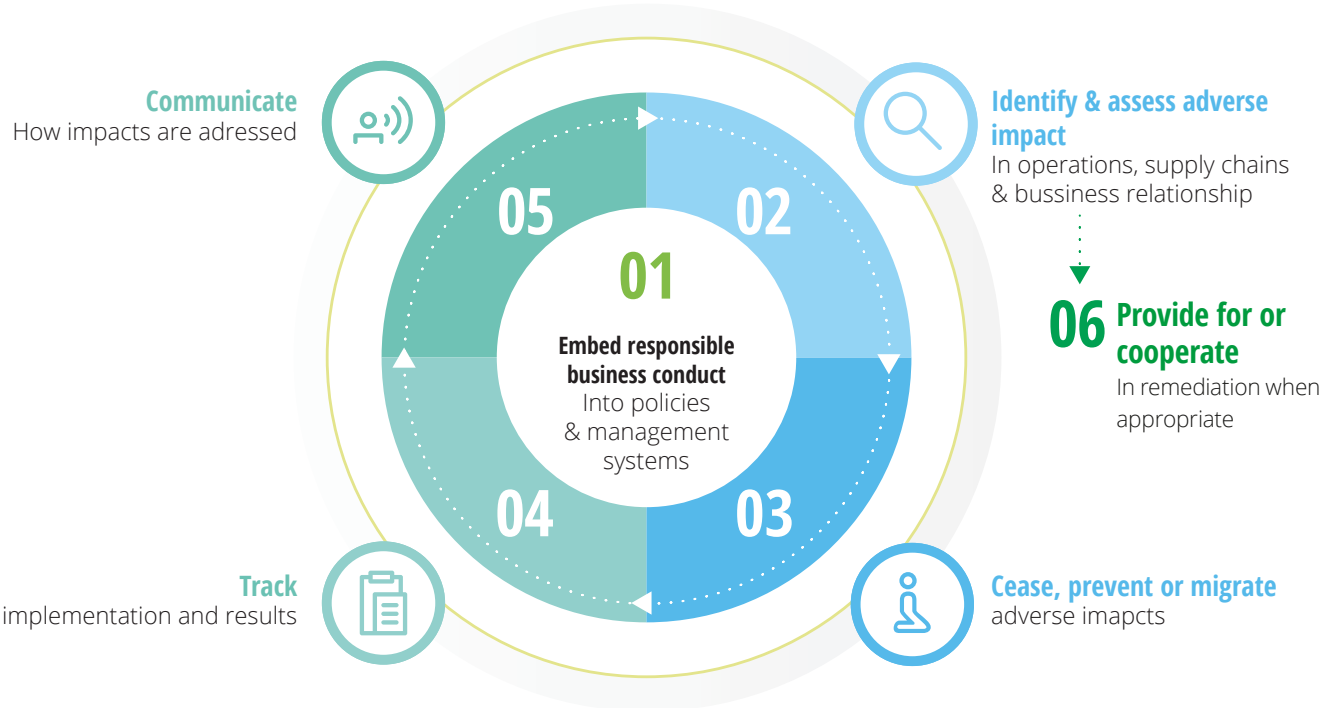
Human rights due diligence is the process of actively managing a company’s human rights risks. Companies should systematically identify, prevent, mitigate and communicate about adverse impacts on people throughout its value chain in its due diligence process. The purpose of human rights due diligence is both to avoid and manage negative impacts on human rights. Human Rights Due Diligence is done in several steps. (See illustration of the Due Diligence process in Figure 1)

Where can you find more material on how to conduct human rights due diligence

- OECD Due Diligence Guidance for Responsible Business Conduct
- Sector guidance (Extractive sector, mineral supply chain, agricultural supply chain, garment supply chain, financial sector)
- Support & Resources: UN Guiding Principles Reporting Framework (ungpreporting.org)

Figure 1: Illustration of the Due Diligence Process

The due diligence process consists of six stages which are outlined below. The circle illustrates that the first step is to embed responsible business conduct into the company’s policies and management systems





Gender equality and sustainable development for all

The Sustainable Development Goals declaration states, “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”. There is increasing evidence that systematic discrimination against women and girls has wide-ranging negative implications for global security and development, and negative consequences in terms of economic performance, food security, health, environment, governance, conflict, and stability. Globally, the loss in human capital wealth due to gender inequality is estimated at \$160.2 trillion. Promoting gender equality is necessary to advance social justice and sustainable development for all.

1,2

The Norwegian Transparency Act

Many countries, including Norway, have introduced or adopted legislation that require companies to conduct human rights due diligence. The Transparency Act³ entered into force on the first of July 2022. The Act makes it mandatory for larger companies to carry out due diligence in their operations and supply chains in accordance with the OECD Guidelines for Multinational Enterprises (hereafter “Guidelines”).

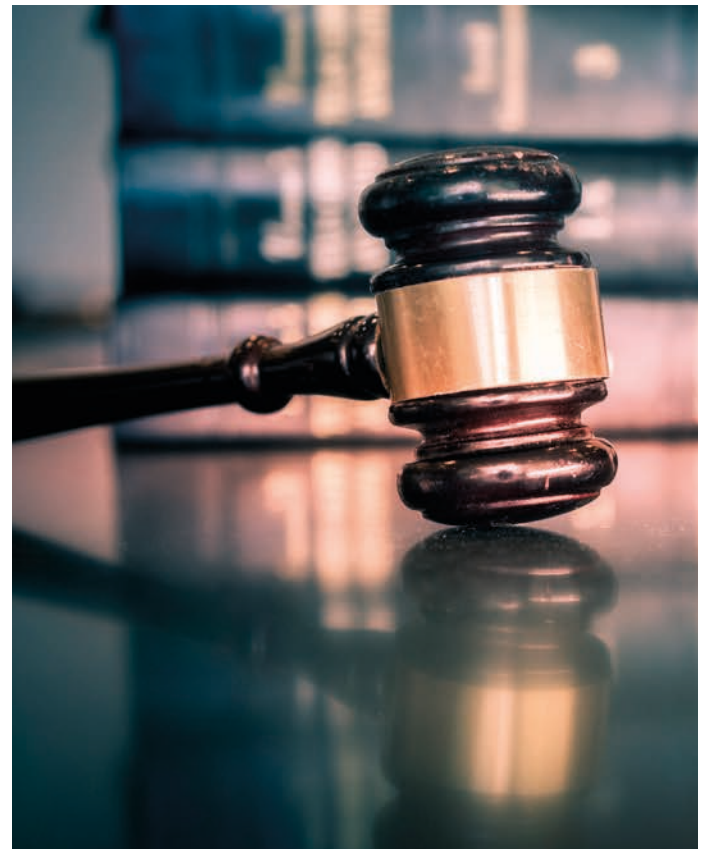
The purpose of the Act is to promote respect for fundamental human rights and decent working conditions. Furthermore, the Act shall ensure the public access to information on how companies address human rights risks. The Transparency Act is unique in requiring companies to look at the entire supply chain back to the raw material stage.

The Act defines fundamental human rights to be “the internationally recognized human rights that are enshrined in the International Covenant on Economic, Social and Cultural Rights of 1966, the International Covenant on Civil and Political Rights of 1966 and the ILO’s core conventions on fundamental principles and rights at work.” These international human rights include, for example, the right to equal enjoyment of the rights of men and women⁴ as well as fair wages and equal remuneration.⁵ Thus, companies should assess if they impact the right to equal enjoyment of fundamental human rights, equal remuneration and potential discrimination of workers.⁶

Decent working conditions is defined in the Transparency Act as “work that safeguards fundamental human rights (...) and health, safety and environment in the workplace, and that provides a living wage”. Companies are therefore also required to assess whether they are impacting decent working conditions and providing their workers with a living wage.⁷

The Norwegian Transparency Act explicitly states that the due diligence process shall be carried out in accordance with OECD Guidelines. The OECD guidelines are considered to be the international standard for human rights due diligence along with the UN Guiding Principles for Business and Human Rights. Therefore, it is necessary for companies that are subject to the Transparency Act to look both to the legal obligations in the Act, but also to the OECD Guidelines. It is important to note that the Transparency Act requires due diligence on fundamental human rights and decent working conditions, while the OECD guidelines cover a range of other areas, for example bribery and taxations. These areas are not subject to the Transparency Act as of April 2023.

The Transparency Act emphasizes the duty large companies in Norway have to respect human rights in their operations and supply chain, for example the human rights exemplified in Table 1.



1. World Bank, “Globally, Countries Lose \$160 Trillion in Wealth Due to Earnings Gaps Between Women and Men”, 2018.

2. Care International, Gender equality | CARE International (care-international.org) and Gender impact area strategy summary.pdf (care-international.org)

3. Lovdata, “Act relating to enterprises’ transparency and work on fundamental human rights and decent working conditions (Transparency Act)” LOV-2021-06-18-99, 2021.

4. Article 3 in the International Covenant on Civil and Political Right and Article 3 7 in the International Covenant on Economic, Social and Cultural Rights, 1966

5. Article 7 in the International Covenant on Economic, Social and Cultural Rights and Article 2 in ILO’s Equal Remuneration Convention.

6. International Labour Organization, “Discrimination (Employment and Occupation) Convention”, 1958.

7. There is no universal agreed upon definition of a living wage, however ILO has stated that pay should take into account the income necessary to maintain a suitable standard living. A living wage can therefore be understood to be the minimum income necessary for a worker to meet their basic needs.

A gender responsive human rights due diligence process

The different steps in the due diligence process are briefly outlined in this chapter. The steps include information on how gender can be included throughout the process.



A note on the gender definition

We recognize that gender also can include the spectrum of identities that lie outside the male and female binary. While the term women can be understood to include women who are transgender and cisgender, this report has primarily looked at risks that affect women that identify within the binary.

When it comes to human rights due diligence, it is important to include vulnerable populations which can include a spectrum of genders and identities. The findings from this report can be useful for all such vulnerable populations.

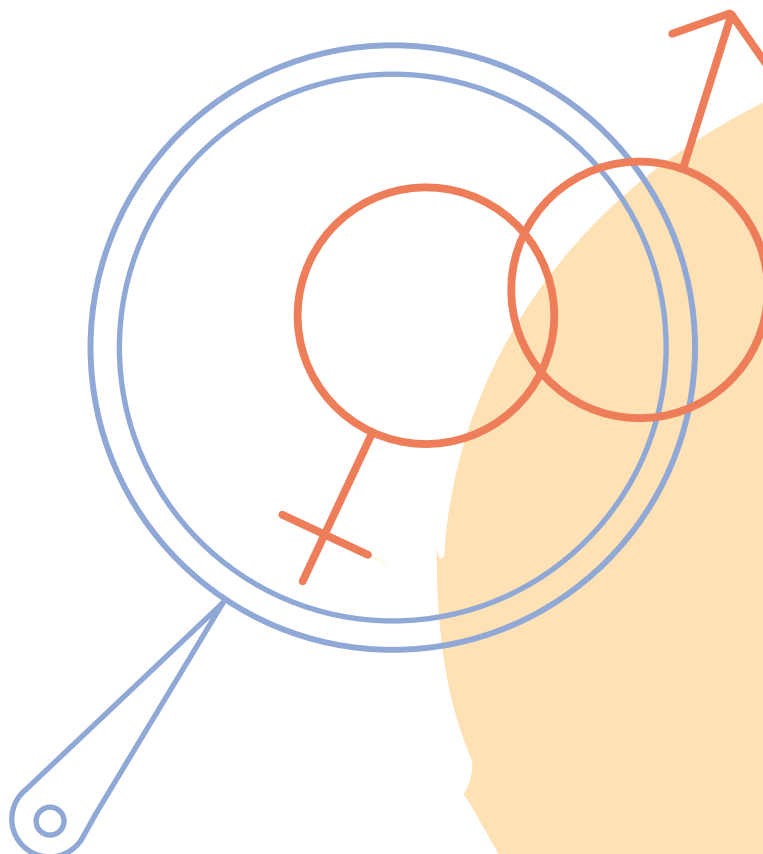
Step 1: Embed responsible business conduct

The purpose of step one is to lay out the basis for company's human rights management. For example, by adopting a human rights policy or integrate human rights aspects in the company's code of conduct. In this step it is important to pay specific attention to particularly vulnerable groups of people, such as women, minorities, migrant workers and others.

In order to have a gender-responsive human rights policy the company should include gender as a priority and consider gender-specific impacts of human rights risks.

The company needs to embed the policies into management systems. It is important that the policy or code of conduct is approved by upper management as this influences the actions of managers on all levels. The tone from the top will set the foundation for the company's human rights work. All employees need to be aware of the company's code of conduct and/or human rights policy.

The companies should also consider responsible business conduct in the companies' policies that relate to their engagement with suppliers, such as Supplier Code of Conduct. Likewise, gender and vulnerable groups should be mentioned and in relation to the company's expectations and conditions.





What is a salient human right?


Salient human rights are those human rights of the most severe impact through the company's activities and business relationships.

The focus is on risk to people, not to business, however there is a strong convergence with risk to the business. Meaning that working with risks to people is good for mitigating operational, reputational and/or financial risks.



What is a negative impact?

A negative impact is when an action removes or reduces the ability of an individual to enjoy their fundamental human rights. For example, if a business creates barriers for the formation of trade unions, the business is removing or reducing the ability to form and join trade unions.



What is accumulated vulnerabilities?

Accumulated vulnerabilities is when various forms of a person's identity, for example gender, race, class, disability, or sexuality make a person more at risk for discrimination or other adverse impacts. In OECDs guidance for Responsible Business Conduct it is noted that companies should identify these overlapping or accumulated vulnerabilities. For example, a minority woman might be more at risk than a woman.

Step 2: Human rights risk and impact assessment

The company should seek to identify risks and adverse impacts in their own operations and in their supply chain. After identifying human rights risk the company can prioritize areas where the risk is the greatest, known as salient human rights issues.

In Table 1 , we give some examples of human rights and how a company might be involved in breaching the right.⁸

Table 1: Examples of a company's impact on human rights

Human right	Example of how a company might be breaching human rights
Right to health	Allowing sexual harassment and gender-based violence in the workplace
Right to work	Being excluded from certain roles in the company or in the company's supply chain based on gender
Right to life	The manufacture and sale of products with lethal flaws for women
Rights of protection of the family and the right to marry	Company policy discriminates against women on the basis of their marital or reproductive status.
Right to privacy	Requiring pregnancy testing as part of job applications.

The table is inspired by UNGP. We recommend looking at their overview on how businesses impact human rights

on <https://www.ungpreporting.org/resources/how-businesses-impact-human-rights/>

For each identified risk the company should consider whether the likelihood or impact of the risk differs for women and men. Relevant questions to ask include:

- Is the likelihood of the risk occurring bigger for women?
- Would the impact of the risk be more severe for women?
- Would the identified risk primarily impact women?
- Would the risk be different for women?
- Are there additional risks for women?

8. The table is inspired by UNGP, «How Can Businesses Impact Human Rights» at <https://www.ungpreporting.org/resources/how-businesses-impact-human-rights/>

These questions are also relevant for other vulnerable groups and can be adjusted accordingly. Furthermore, it is important to note that there can be accumulated vulnerabilities. Risks can affect differently between groups of women, for example between young women and older women, between non-pregnant women and pregnant women, between non-minority women and minority women.

The due diligence process is largely informed by engagement with stakeholders. In all steps of the due diligence process it is important to involve key stakeholders. Key stakeholders that can be consulted to identify human rights risks could be women's rights organizations or civil society organizations.

Step 3: Cease, prevent or mitigate impacts

When the salient human rights issues have been identified, the company should implement measures to address these risks and potential adverse impacts. The company should allocate responsibility and necessary resources for the measures. The company should also consider whether it is necessary to take different actions based on the gender of the affected group. Risk mitigating measures are meant to reduce and/or prevent identified salient human rights risks and is therefore different from remediation (step 6) which is for actual adverse impacts.

The companies should attempt to address both the immediate effects of adverse impacts as well as potential root causes. For example, if a company identifies a risk for discrimination of women in their own supply chain, they should address the discriminatory practices themselves, but also the root cause of the discrimination which can be lack of knowledge or attitudes by management.

The level of involvement by the company in the adverse impact determines what measures they should attempt to implement. This is illustrated in figure 2.

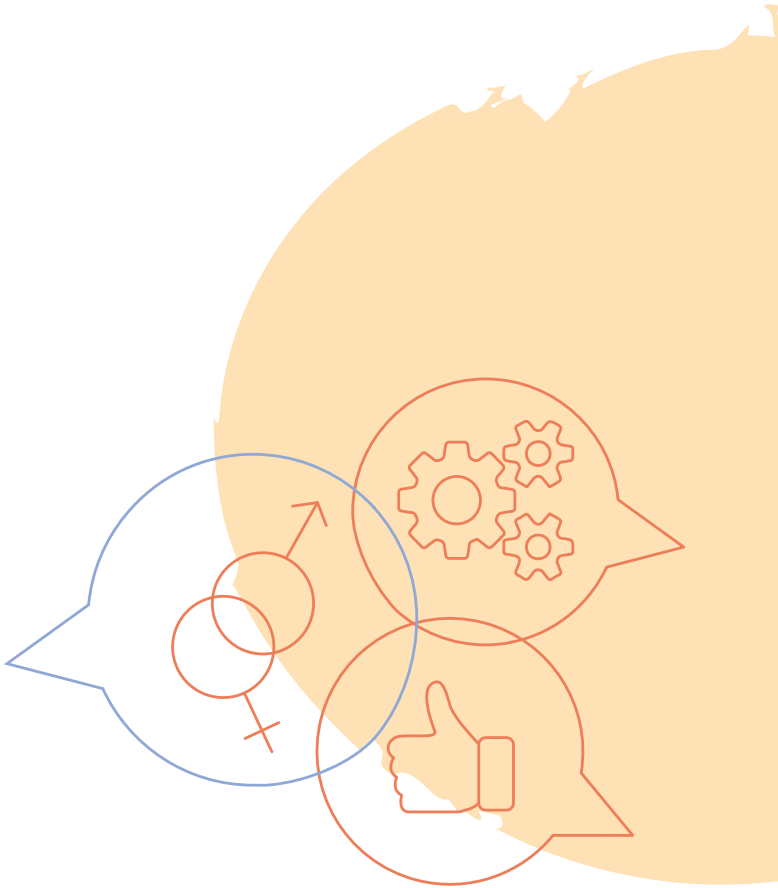
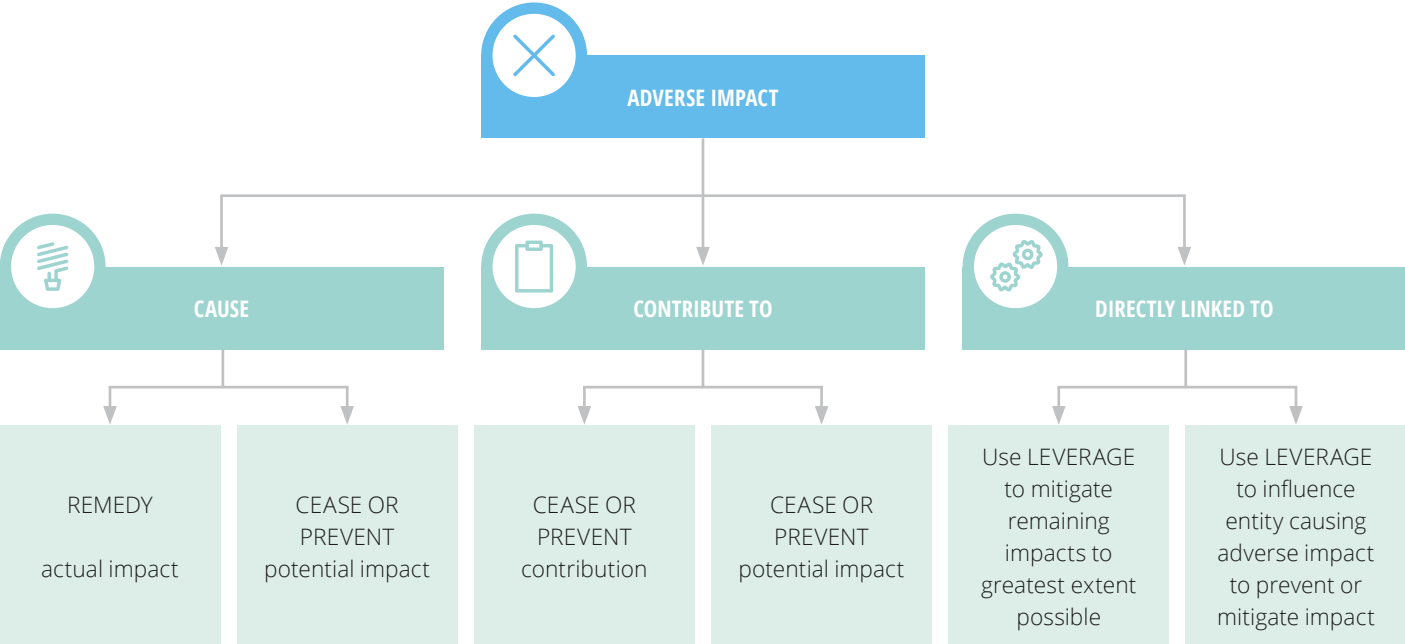
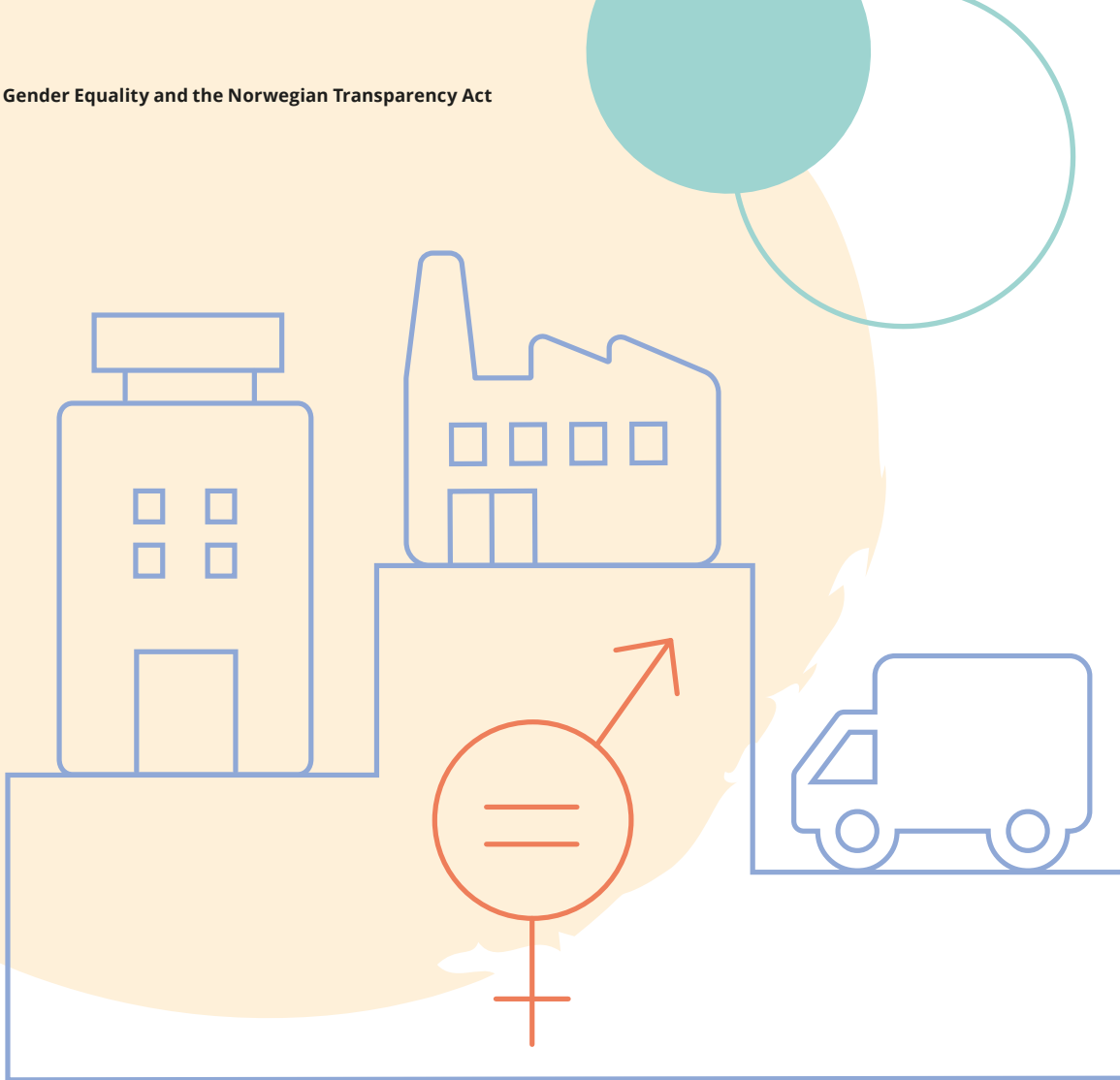


Figure 2: Addressing adverse impacts





Step 4: Track implementation and results

To ensure that human rights impacts are being addressed the company should track implementation and results. This can include indicators to track progress, consultation with both internal and external sources, staff surveys, audits or supplier visits. To gain a complete understanding of the outcomes the enterprise should make sure that vulnerable groups, including women, are included in the process. For example, gender-disaggregated data can be collected where possible and audits can be conducted in a gender-sensitive way. More information on gender-disaggregated data can be found on page 36 and more information on gender-sensitive audits can be found on page 37.

Step 5: Communicate

Companies should communicate externally on their findings and actions taken to increase transparency and ensure accountability for their human rights due diligence. The information should be easily accessible. Communication can include information on the company's commitment to gender and other relevant information on how women face risks both in the company's own operations and their supply chains.

The Transparency Act has established a duty to account for due diligence processes yearly as outlined in section 5 of the Transparency Act. In addition, the general public has a right to ask and a right to know how companies address actual or potential adverse impacts. This is referred to as the "right to information" in Section 6 of the Transparency Act.

Step 6: Grievance and remedy

Where an adverse impact is identified the company should provide for or cooperate in the remedy of the negative impact through a legitimate process. Examples of remedies include apologies, rehabilitation, restitution, financial or non-financial compensation. Remediation processes should be gender-responsive, meaning that the process is designed to ensure access and equal outcomes for all genders. For example, the company should take into account barriers women might face with respect to language, literacy levels, access to information, mobility and time pressure due to the general expectations that women have the main unpaid care responsibility.

For more information on gender response human rights due diligence, we recommend taking a closer look at <https://www.gendervediligence.org/>.

Why should companies pay attention to Gender in their due diligence?

Women and girls experience adverse impacts of a company's activities differently and often disproportionately.⁹ Gender issues that impact **differently** or disproportionately are less likely to be identified if such risks are not investigated as part of the human rights due diligence process.

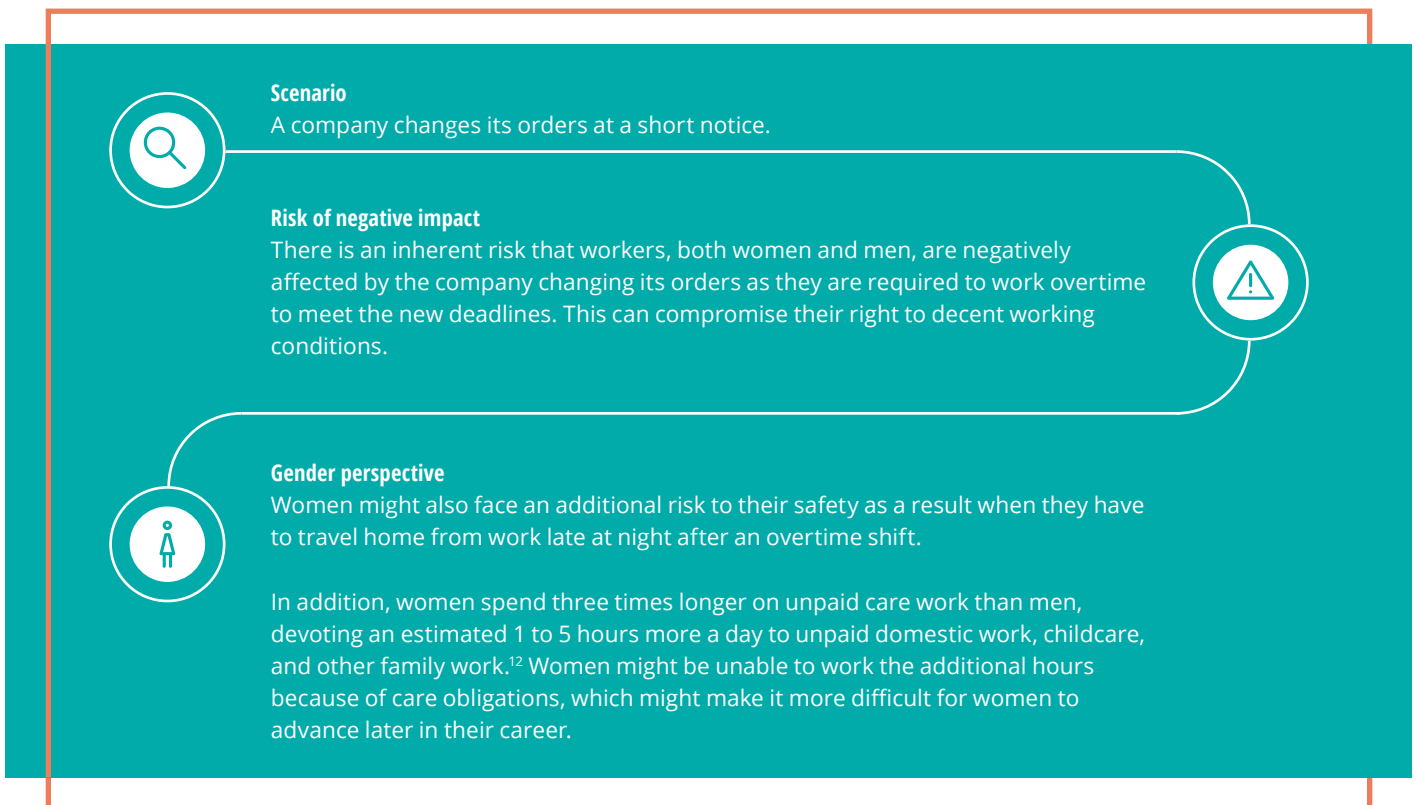
9. UN Working Group, «Gender Dimensions of the Guiding Principles on Business and Human Rights», page 6, 2019.

If companies do not consider gender as part of their due diligence process, they might also fail to implement adequate measure and address women's human rights. "Gender-blind" risk assessments might further negatively impact women.

This is why the OECD recommends that, in assessing adverse impacts or human rights risks, companies should pay special attention "to different risks that may be faced by women and men".¹⁰ Furthermore, companies should "be aware of gender issues and women's human rights in situations where women may be disproportionately impacted".¹¹

How can a human rights risk be different for women?

In order for companies to apply a gender perspective, it is important to acknowledge that human rights risks might be faced differently and disproportionately on the basis of gender. The examples below illustrate how a human rights risk can be exacerbated or different when applying a gender perspective. The examples are relevant for different tiers of the supply chain and different sectors.¹²



10. OECD, "OECD Due Diligence Guidance for Responsible Business Conduct", page 27, 2018.

11. Ibid, page 41.

12. World Bank, "The World Bank in Gender", 2022.



Scenario

A company acquires land for business activities.

Risk of negative impact

There is a risk that the population's right of self-determination might be negatively affected if they were not involved or consulted before the land acquisition.



Gender perspective

Many women, especially in developing countries, work in food production. When they are unable to express reasons against a potential land acquisition they are put at a higher risk of being negatively impacted as they produce an estimate of 60 to 80 percent of the food in developing countries.¹⁴ They are also put at a higher risk for not receiving compensation for loss of livelihood.



Scenario

A company acquires a new production site in a different country .

Risk of negative impact

There is a risk that health and safety standards in the production site are lacking which could negatively impact worker's right to health.



Gender perspective

Women might also face an additional risk to their safety as a result when they have to travel home from work late at night after an overtime shift.

In addition to lack of adequate health and safety standards, there are no designated facilities for women, putting them at a higher risk for sexual harassment. They might be forced to forgo work when menstruating due to the lacking facilities, which again can contribute to greater economic and gender inequalities.

13. Food and Agriculture Organization of the United Nations, «The gender gap in land rights», 2018.
14. Food and Agriculture Organization of the United Nations, "Women produce up to 80% of food in developing countries, 2023" (<https://www.fao.org/family-farming/detail/en/c/1634537/>)





Scenario

A company buys goods at a very low price from a supplier in a different country.

Risk of negative impact

There is a risk that workers are not receiving a living wage*

**A living wage is defined as the minimum income necessary for a worker to meet their basic needs*



Gender perspective

On average, women, are paid 20 per cent less than men, globally.¹⁵ Women are more likely to be paid lower wages than men, meaning there might be a greater risk that the female workers are the ones not receiving a living wage.

This is especially relevant in sectors and supply chains where women account for a majority of the labour force, for example in the garment and footwear supply chain.



Scenario

A company has hired security forces to protect company resources and personnel on their remote mining site as they are operating in a conflict-affected country with weak-governance.

Risk of negative impact

There is a risk that the security forces use force while protecting company resources and personnel. This can be because of inadequate training, and/or that they are provided weapons despite not needing this for their mandate. Negative impacts can also occur if the local community is not informed of the security forces' operations and objectives.




Gender perspective

In remote and regional areas male security guards might act without fear of any retribution, putting women at a higher risk of sexual harassment or violence.¹⁶ Furthermore, patriarchal structures and stigmas surrounding sexual harassment might increase fears of reporting abuses. Fears around reporting are also heightened in states where abuses by police and/or security forces are widespread.

15. International Labour Organization, «Pay transparency can address the gender pay gap», 2022.

16. Human Rights Self-Assessment «Gender Equality»

In the examples above, additional human rights risks are identified when the company applies a gender perspective as a part of their due diligence processes. The additional or different risks identified in the scenarios call for different and/or additional measures. This emphasizes the need for the gender perspective in the due diligence process. Companies that add the gender perspective can therefore be seen as having more mature human rights due diligence processes.



“Unless business enterprises adopt a gender perspective, they will not be able to identify differentiated and disproportionate adverse impacts that their operations may have on women”¹⁷

17. UNDP, «Gender Dimensions of the Guiding Principles on Business and Human Rights», page 28-29, 2019.



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What risk factors are relevant to look at?

It can be useful to look at risks that relate to sector, geography, or certain products when a company is conducting due diligence. Gender issues and challenges might be more prevalent in some sectors or geographies. This can be especially useful in step 2 of the due diligence process which is to identify and assess adverse impacts.

Which sectors and products are at a heightened risk when it comes to gender inequality?

The vast majority of low-paid, low-skilled workers in the global value chains of multinational companies are women, especially in export-orientated manufacturing and food production.¹⁸ The OECD points out that gender awareness is particularly important in sectors and global supply chains in which large numbers of women are employed, for example the following sectors:

- Apparel, garment and footwear
- Electronics
- Tourism
- Health and social care
- Domestic work
- Agriculture
- Fresh cut flowers

The OECD has developed sector-specific due diligence guidance for garment and footwear and agriculture.

It should also be noted that there can be specific risks for women that relates to male-dominated sectors, such as the extractive sector. This can for example be due to men gaining access to employment where women are excluded or subject to sexual harassment. An increase in the cash economy can lead to changing power structures that negatively impact women or other vulnerable groups, for example migrant populations.

Which countries are at a heightened risk when it comes to gender?

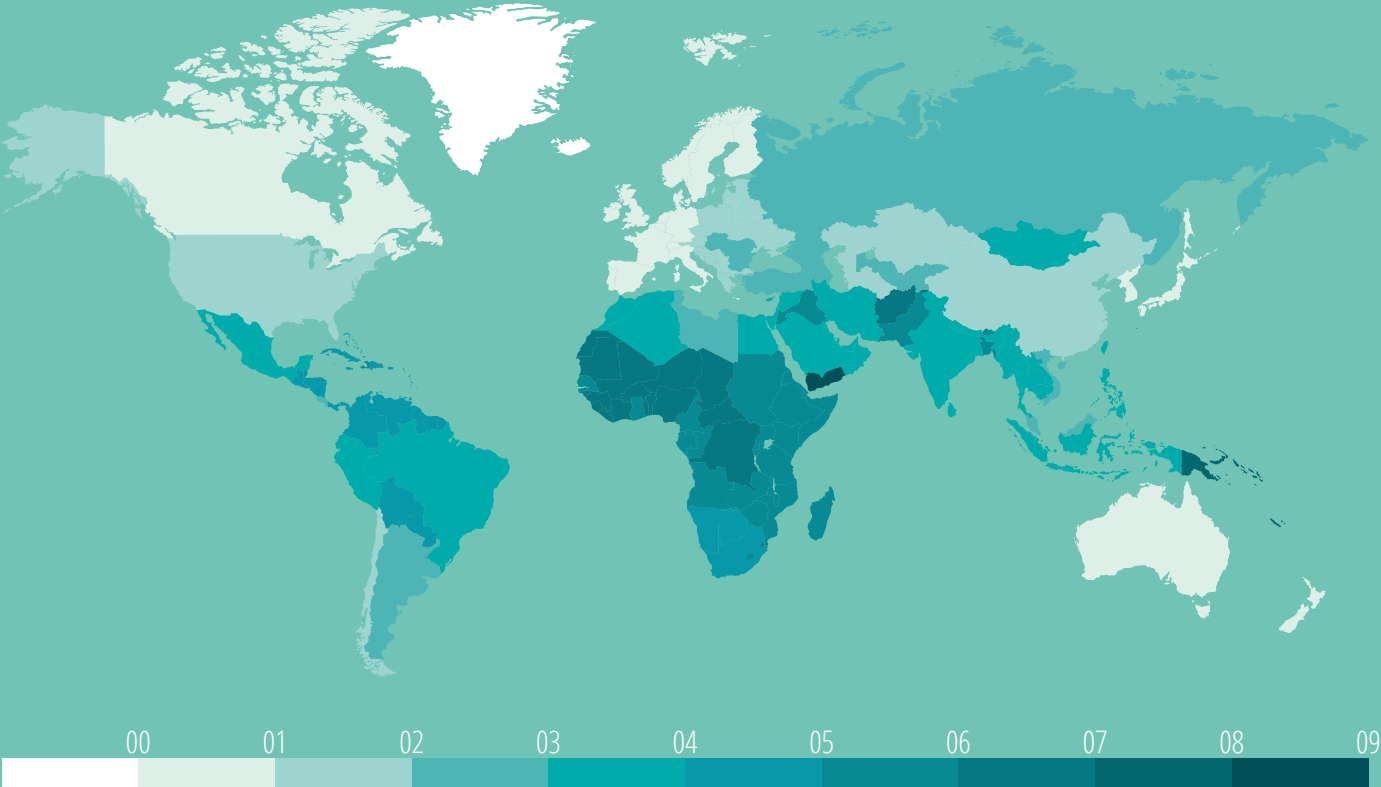
It can be relevant to look at the Gender Inequality Index (GII) when assessing whether there is a geographic risk in the company's own operations or supply chain. The GII looks at three different dimensions to give an indication of inequality between women and men. The dimensions are reproductive health, empowerment and economic status. Scores are between 0-1 and higher values indicate higher inequalities (See illustration in Figure 3)

18. Actionaid, "We mean business: protecting women's rights in global supply chains", 2020.

Figure 3: Illustration of Gender Inequality Index from UNDP

Gender Inequality Index, 2021

This index covers three dimensions; reproductive health, empowerment, and economic status. Sources are between 0-1 and higher values indicate higher inequalities.



For example, if the company has several production locations in other countries, the company could look to the GII in order to get an indication of heightened risk based on geography. This can help the company prioritize the investigations needed in their human rights assessment and include the gender dimensions when looking at geographical risks.



Part 2: Norwegian Companies' Experience with the Gender Perspective in their due diligence process



Part 2: Norwegian Companies' Experience with the Gender Perspective in their due diligence process

This chapter presents Deloitte's findings on how a selection of Norwegian companies work with human rights due diligence, how they approach gender risk, and what gender-specific risks they have identified.

Around 9 000 Norwegian companies are subject to the Transparency Act. The aim of this report has not been to give a representative estimate of how all these companies comply with the Transparency Act, but rather to shed light on how a select number of Norwegian companies work with human rights due diligence and gender risk.

To assess how a selection of Norwegian companies approach human rights due diligence and gender-related risks, we have used several data collection methods. Firstly, we have reviewed and analysed the annual reports and/or sustainability reports from 2021 of fifty of the largest corporations in Norway. We have also conducted interviews with five companies subject to the Transparency Act. The interviews have represented a variety of sectors, including textiles/fashion, consumer retail, construction, and financials. We also interviewed Fairtrade Norway and the National Contact Point for Responsible Business in Norway.

Deloitte and Care Norway distributed an online survey to companies subject to the Transparency Act. The survey contained a combination of closed and open-ended questions concerning human rights due diligence processes and gender-related risk. In total, 92 companies responded to the survey. The surveyed companies represent different sectors with varying exposure to human rights risk. This includes (but is not limited to) textiles/fashion, industrials, consumer retail, financials and energy/oil and gas. Read more about the methods used and methodological limitations in Annex on page 22.



How do Norwegian companies work with human rights due diligence?

Our findings indicate that many Norwegian companies have carried out due diligence assessments of the company's own operations and the company's supply chains. Some companies have only just begun their work with human rights impact assessments after the Transparency Act entered into force, while others have worked systematically with human rights due diligence over the last decade. Nevertheless, the Transparency Act has placed human rights due diligence firmly on the agenda of experienced and inexperienced companies alike.



Most of the surveyed companies have carried out due diligence assessments of the company's own operations and supply chains.¹⁹

67 of the 92 surveyed companies have carried out due diligence assessments of the company's own operations, while 20 companies have partly done so.²⁰ This is shown in Figure 3. When it comes to due diligence assessments of the supply chain, 53 of the 92 surveyed companies have carried out supply chain due diligence assessments, while 30 of the companies have partly done so. This is shown in Figure 4. Responding "partly" could for example indicate that the company has started, but not yet finished the process of due diligence assessments of the supply chain. It could also indicate that only parts of the supply chain have been subject to due diligence assessments.

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67 of the 92 surveyed companies have carried out due diligence assessments of the company's own operations, while 20 companies have partly done so

99

19. It is likely that companies who have conducted human rights due diligence are the ones who answered the survey contributing to a data bias.

20. In this question, "partly" could for example indicate that the company has started, but not yet completed the process of due diligence assessments.

Figure 4: Count of surveyed companies that have carried out due diligence assessments of own operations (N=92)

Has your company carried out due diligence assessments of the company's own operations?

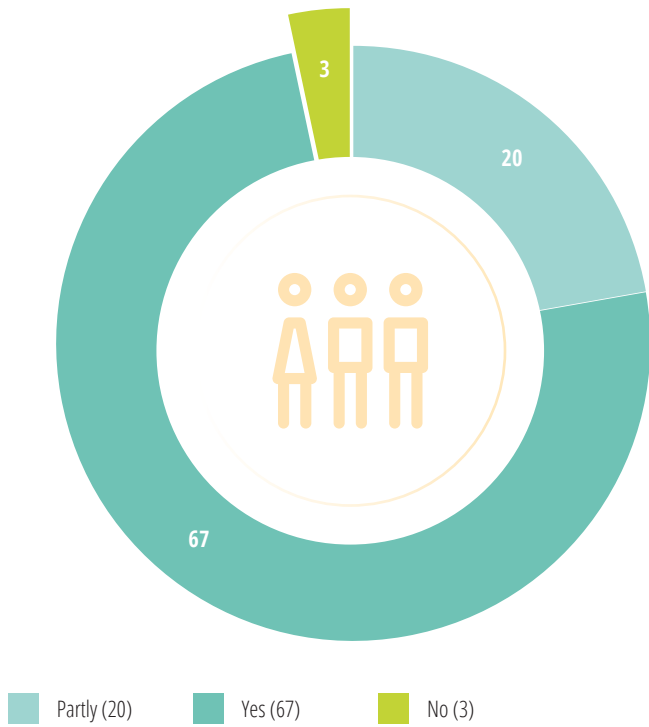
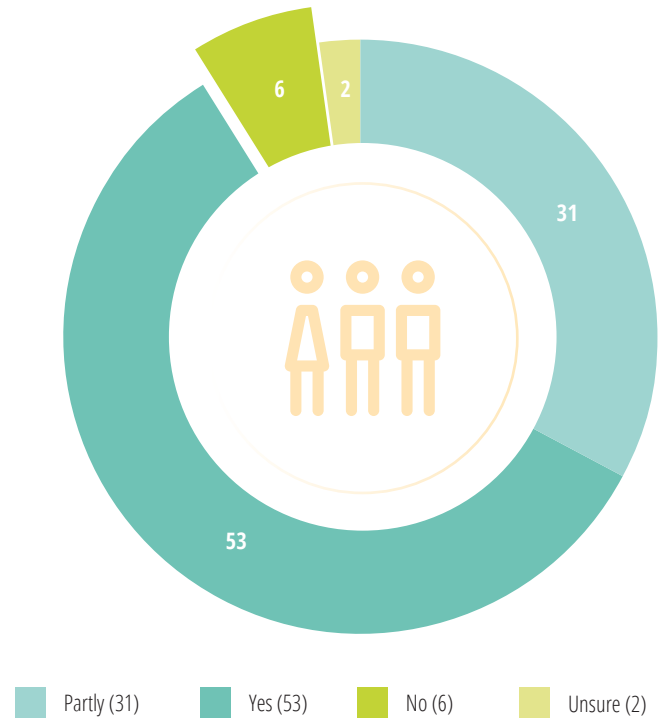


Figure 5: Count of surveyed companies that have carried out due diligence assessments of the supply chain (N=92)

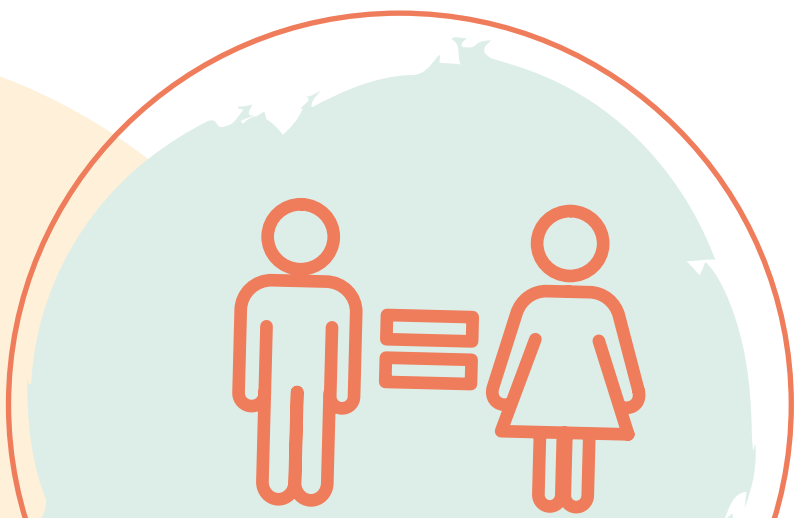
Has your company carried out due diligence assessments of the company's supply chain?



Most of the annual reports and sustainability reports of the companies Deloitte has reviewed include descriptions of human rights due diligence processes. The descriptions range from detailed descriptions of the company's processes for supply chain risk management, sourcing, and human rights risk, to one-sentence mentions of human rights policies and due diligence. It should be noted that the duty to account for due diligence (as required by the Transparency Act) does not apply for 2021 reporting.

For some companies, the Transparency Act has introduced new concepts and requirements with respect to human rights due diligence assessments. Other companies already have well-established systems for human rights due diligence.

Survey responses and interviews indicate that there are large differences in how far Norwegian companies have come in working with human rights due diligence. Some of the companies in Deloitte's survey note that systematic due diligence assessments are relatively new concepts for the company. Other companies (particularly larger corporations) are more familiar with human rights due diligence processes. In interviews, representatives from these companies note they already had systems in place to carry out human rights due diligence assessments before the Transparency Act was introduced. However, they also mention that the Transparency Act requires a more systematic approach towards human rights due diligence and has introduced new reporting requirements.





Our work related to the Transparency Act is not finished. We will thus have progressed further towards annual reporting this summer. Our method is characterized by the fact that we have very many suppliers and a complex supply chain. We believe that we have the most impact by working systematically against a relatively large number of suppliers and focusing on prevention, rather than examining a small number in detail.



Awareness and attention to human rights due diligence has increased following the implementation of the Transparency Act.

In interviews, companies note that the Transparency Act has placed human rights due diligence more firmly on the agenda, for example through increased top management attention. They further mention that the Act has increased the need for coordination between different departments within the company (for example sustainability departments and procurement) on issues of human rights due diligence.

One representative for a large Norwegian company noted that the Transparency Act implies that companies have to take on a more active role when it comes to corporate responsibility in their own operations and in the supply chain.

Do Norwegian companies pay attention to gender in their due diligence processes?

Our findings indicate that many companies have identified human rights risks that are gender related when conducting due diligence assessments. This includes risk of discrimination, sexual harassment, inadequate maternity care, and others. However, few companies have established a systematic approach that integrates a gender perspective throughout the entire due diligence process. For example, many companies do not consider how different risks may impact women differently than men. Our findings suggest that companies that operate in sectors where attention to human rights abuses and gender related issues have been salient for a long time (e.g., the textile industry), display more awareness of gender-related human rights risk.

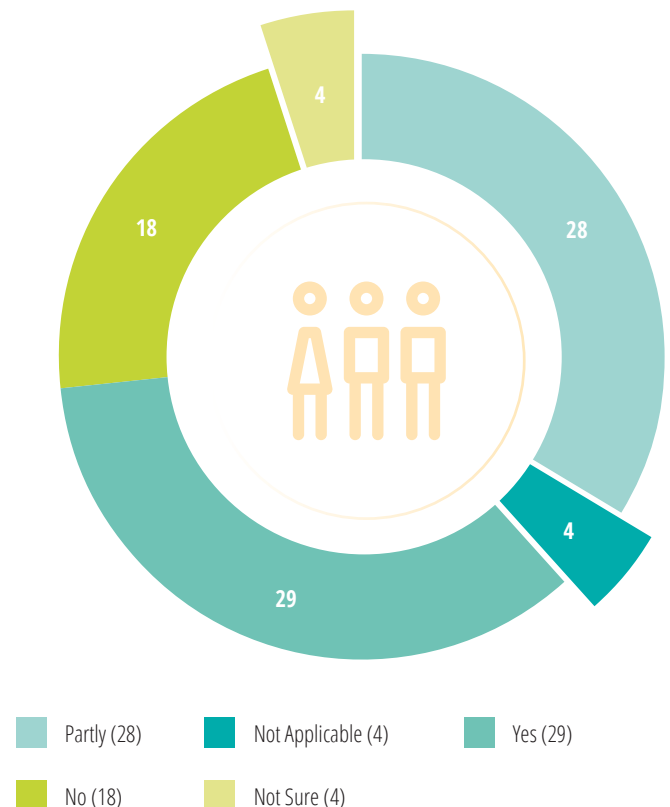


Many Norwegian companies have assessed human rights risks related to gender.

Survey responses and interviews with companies indicate that many Norwegian companies have assessed human rights risks that are related to gender through their due diligence processes. As shown in Figure 6, 29 of the 83 surveyed companies that carried out due diligence assessments in accordance with the Transparency Act state that *risks that primarily concern women* was a part of the risk assessment.

Figure 6: Count of surveyed companies that have assessed human rights risks that primarily concern women (N=83)

Were human rights risks that **primarily concern women** assessed in the latest due diligence assessment?





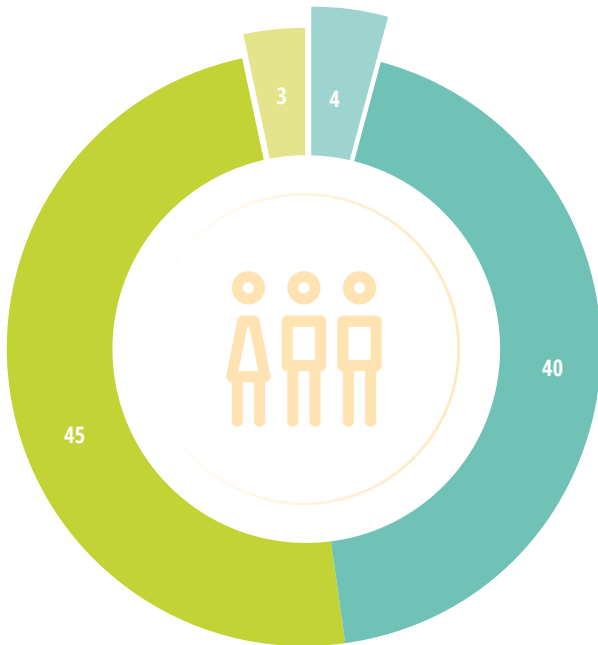
The surveyed companies have to a greater extent identified gender-specific risks in their supply chains than in their own operations.

Of the 92 companies in Deloitte's survey, 17 have operations outside of the Nordic countries. These businesses were asked to what extent women were exposed to risks in the company's own operations outside of the Nordics. The majority of the companies (14 out of 17) answered that women are not at all or only to a small extent exposed to gender-specific risks outside of the Nordics.

Regarding risks in the company's own operations in the Nordics, 85 out of 92 companies answered that women were not at all or only to a small extent exposed to risks in their own operations in the Nordics. This is shown in Figure 7.

Figure 7: Companies' perceptions of gender related risks in their own operations (N = 92)

To what extent are women particularly exposed to human rights risks in the company's own operations in the nordics?



- To certain extent (4)
- To a small extent (40)
- Not at all (45)
- Not applicable (3)

Regarding gender-specific risks in the company's *supply chain*, 36 out of 92 companies answered that women to a *certain extent* are particularly exposed to human rights risks, while 9 companies answered that women to a large extent are exposed to such risks. 38 companies answered that women are exposed to low or no risk in the company's supply chain. This is shown in Figure 8.





Figure 8: Companies' perceptions of gender related risks in the supply chain (N = 92)

To what extent are women particularly exposed to human rights risks in the company's supply chain?

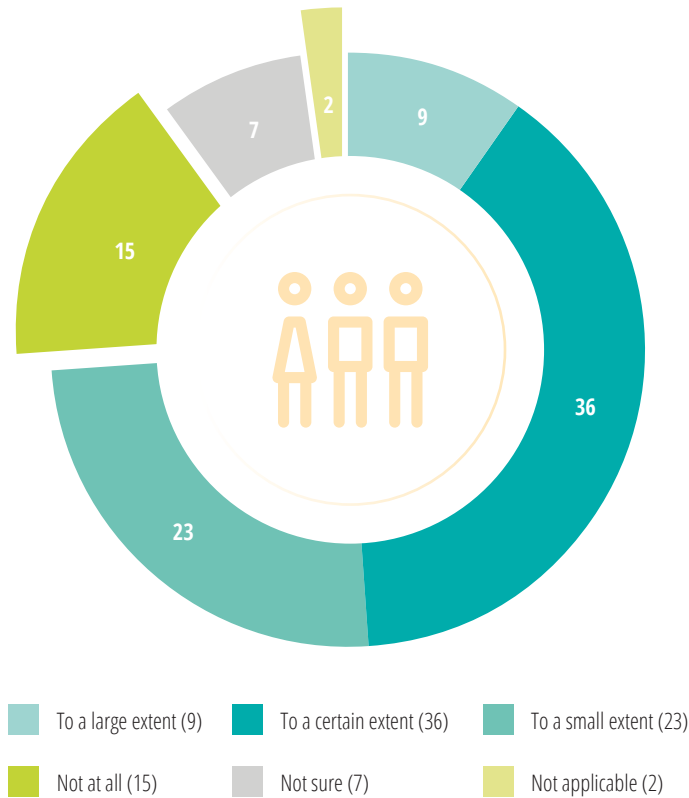


Table 2 and Table 3 lists some of the gender-related human rights risks that companies in Deloitte's survey identified in their risk assessments, both in their own operations and in their supply chains.

Unequal pay, discrimination, harassment, and security are some of the risks the surveyed companies outline for their own operations, as illustrated below.

Table 2: Gender-Related Human Rights Risks Identified by Companies in Deloitte's Survey

Gender-related human rights risks: own operations

- Unequal pay between men and women
- Discrimination on the basis of sex
- Sexual harassment
- Security risks on business trips
- Verbal harassment by clients

However, the majority of the identified risks are in companies' supply chains, particularly in lower levels of the supply chain (e.g., extraction of raw materials).

Table 3: Gender-Related Human Rights Risks Identified by Companies in Deloitte's Survey

Gender-related human rights risks: supply chain

- Insufficient maternity care
- Unequal pay between men and women
- Discrimination on the basis of sex
- Limited career progression
- Sexual harassment
- Forced labour



Few of the companies Deloitte surveyed or interviewed have integrated a gender perspective in their due diligence processes in a systematic way.

While the selected companies identify human rights risks that primarily concern women, survey responses and interviews indicate that few companies have adopted systematic processes for considering gender when it comes to human rights due diligence.

Firstly, survey responses and interviews indicate that few companies have integrated gender or women's rights as specific assessment criteria in procedures and policies for human rights due diligence (one exception to this was a large company that Deloitte interviewed for the report, see text box below).

Secondly, survey responses and interviews indicate that while companies have identified some gender-specific risks, few have adopted systematic measures to evaluate whether certain risks might be different for men and women or more likely to incur for women than for men. As one surveyed company notes:



Our due diligence assessments focus holistically on decent working conditions, but not specifically whether something is more likely to occur for women than for men."



We also reviewed and analysed the annual reports of the fifty largest corporations in Norway. The document review reveals that most companies do not describe gender risks or mention gender in relation to human rights due diligence in their annual reports or sustainability reports. Of the 50 documents Deloitte reviewed, only five mentioned gender in relation to human rights due diligence processes. This, however, does not necessarily entail that gender was not considered in the companies' human rights due diligence processes. Most companies did not provide a lot of detail on their human rights due diligence and risk areas in their reporting, possibly due to the fact that the reporting requirements of the Transparency Act had not entered into force at the time of our mapping.

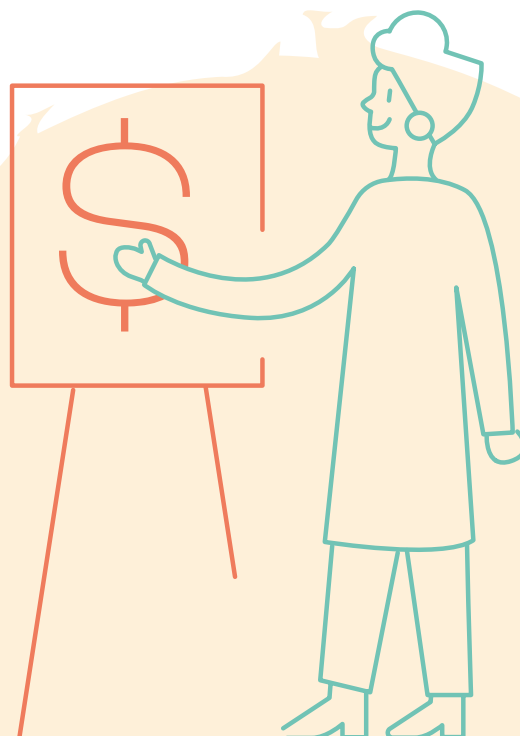
Some of the companies Deloitte interviewed acknowledge that they aspire to be more systematic when it comes to considering gender-specific or gender-related human rights risks in their own operations or in the supply chain.



Some sectors appear to have a greater awareness than others when it comes to gender-specific human rights risks.

Interviews with companies and survey responses indicate that some sectors have come a longer way in integrating a gender perspective in their work with human rights due diligence.

Companies that operate in sectors where attention to human rights abuses and gender related issues have been salient for a long time display more awareness of gender-related human rights risks or risks specific to women. This includes the textile and fashion industry, where attention to the specific risks of human rights abuses towards women have been in focus over the last two decades.





Including gender and vulnerable groups in policies related to human rights due diligence

Deloitte's findings indicate that many Norwegian companies do not explicitly mention gender risk or women's rights in internal policies and procedures for human rights due diligence processes.

One exception is a large Norwegian company that Deloitte interviewed for the report. The representative for the company noted that they have planned three human rights impact assessments for three selected countries in their supply chain for 2023. The assessments are planned to focus specifically on the rights of vulnerable groups, including the rights of women.

The representative for the company explained that the decision to focus specifically on the rights of vulnerable groups in the human rights impact assessments was due to the fact that the company follows Amfori BSCI's Code of Conduct. The Code of Conduct was recently revised to include the Gender Dimensions of the UN Guiding Principles on Business and Human Rights. This made the Norwegian Company more aware of the gender dimension, and inspired them to include gender issues in their human rights impact assessments for 2023.



Few of the surveyed companies have implemented risk mitigating measures specifically aimed at women.

While most of the surveyed companies have identified risks that primarily affect women, few have implemented risk mitigating measures that are aimed specifically at women. As shown in Figure 9, 62 of the 92 surveyed companies have not implemented risk mitigating measures aimed specifically at women, while 15 companies have done so. 14 of the companies answered that they have implemented risk mitigating measures aimed partly at women.

Figure 9: Count of companies that have implemented risk mitigating measures specifically aimed at women

Has the company implemented risk mitigating measures specifically aimed at women?



Partly (14) Yes (15) No (62)

Examples of risk mitigating measures specifically aimed at women that the surveyed and interviewed companies have implemented are:

- Establishing gender-sensitive grievance mechanisms
- Carrying out third party audits of suppliers where gender-related issues are included
- Carrying out and following up on employee surveys regarding bullying and sexual harassment

Some companies in the survey note that while they have not implemented specific risk mitigating measures for women, general measures to mitigate human rights risks are expected to have positive impacts for women's outcomes.

What are the main challenges and barriers?

Survey responses and interviews indicate that a lack of awareness about gender-specific issues and risks, and about what it means to integrate a gender perspective to human rights due diligence processes, is one of the main barriers for Norwegian companies. Furthermore, companies note that it is challenging to get reliable information related to women's rights in production facilities and supply chains. Other challenges include a lack of resources within the organization to work with human rights due diligence, and that of prioritizing between different risk areas.

The most salient barriers and challenges for companies when it comes to integrating a gender perspective to human rights due diligence processes are described below:



Lack of awareness of the gender dimension of human rights due diligence processes

As mentioned earlier in this report, many of the companies Deloitte has surveyed or interviewed show an awareness of human rights risks that are specific to women, such as risk of insufficient maternity rights, sanitary facilities, and increased risk of sexual harassment.

However, the findings indicate that many companies have a lack of awareness of gender-specific issues and what it means to integrate a gender perspective into human rights due diligence processes. This is particularly true for companies that do not have extensive experience with human rights due diligence processes. As one surveyed company notes:



The Transparency Act is a new law, and it may be too soon to expect that many companies have carried out gender-specific analyses and risk assessments with regard to the Act.



Similarly, another company notes:



The Transparency Act is new, and the law is comprehensive. Most companies will have to implement the overall framework first before conducting risk assessments for different groups of workers."



Some of the companies Deloitte interviewed for the report acknowledge that they could be even more systematic when it comes to considering gender-specific or gender-related human rights risks in their own operations or in the supply chain. These companies call for more guidance related to how companies can integrate a gender perspective in their due diligence processes (for example from the Norwegian Consumer Authority,²¹ who is responsible for overseeing companies' compliance with the law).



Lack of reliable information and data related to women's rights in the supply chain.

In interviews, companies note that it is challenging to access reliable information and data related to women's rights in the supply chain. Most of the surveyed and interviewed companies point out that they have a significant number of suppliers in their supply chains, and it is challenging to assess the potential impacts on women beyond tier 1 in the supply chain.

A representative from one company notes that a frequent issue is that female workers tend to be underrepresented in worker's unions or in worker's representation groups. This means that female perspectives are not taken into account to a sufficient extent.

21. Read more about the Norwegian Consumer Authority here: <https://www.forbrukertilsynet.no/english>



Lack of resources in the organization dedicated to human rights due diligence processes.

Some of the companies in Deloitte's survey note that there are limited resources in the organization dedicated to human rights due diligence. Some companies have entire departments dedicated to sustainability and human rights due diligence, while others might have one or no dedicated resources. For smaller companies, there is a general impression that limited resources makes it challenging to carry out gender-specific risk assessments on top of the general requirements of the Transparency Act.



Challenge of prioritizing between risk areas

In Deloitte's survey, companies that stated that they had *not* considered gender-specific risks in their due diligence processes were asked to elaborate on the reasons for this. Many respondents stated that other risk areas had been prioritized, for example general working conditions and forced labor. As one company notes:



Prioritizing one or more risk areas does not mean that some risks are more important than others, but that those with the greatest negative impact are prioritized first. Mapping and prioritization are continuous processes when it comes to due diligence."



The findings indicate that companies prioritize between different risk areas in their risk assessments, and that gender risk is not always prioritized.



Varying perceptions of risks

Survey responses and interviews suggest that Norwegian companies have different perceptions and definitions of risk exposure. As mentioned previously in this report, many of the companies in Deloitte's survey answer that women are *to a small extent* or *not at all* exposed to risks related to human rights in the company's own operations or in the company's supply chain. Some of the companies refer to the fact that the company has had no reported events related to gender. Others refer to the fact that the company does not have operations outside of the Nordic countries, where gender specific risks are lower. One company refers to the fact that the company has a limited number of female employees, meaning that gender related risks are not relevant.

Other companies seem to work from an assumption that human rights risks (and gender-specific risks) are always present, and that companies must seek to systematically reduce the risks. One representative from a company Deloitte interviewed notes that a global company cannot *guarantee* that all their suppliers comply with internationally recognized human rights, given the complex nature of global supply chains. This is not an acceptance of the status quo, but rather an acknowledgement that companies must be honest about their risk exposure if they want to make a difference.







Part 3: The Inclusive Toolbox: Success Factors for implementing the Gender Perspective

Part 3: The Inclusive Toolbox: Success Factors for implementing the Gender Perspective

What steps companies should take to integrate gender in their due diligence process depends on their risk exposure. This chapter outlines success factors for being able to implement the gender perspective, and risk-reducing measures companies can consider implementing.

Success factors

Below we have outlined success factors for implementing the gender perspective in human rights due diligence processes. It is important to note that there is no “one-size-fits-all” when it comes to human rights due diligence. All human rights due diligence processes should be adapted to the risk exposure of the enterprise as this can vary based on supply chain characteristics, sector, geography, product, service or risks specific to the enterprise. The following success factors might not be equally relevant for all companies and their supply chains, however they give an indication of best practice of human rights due diligence and implementing the gender perspective.

Awareness and knowledge

In order to identify risks that affect women differently and disproportionately it is necessary to recognize that gender can play a role and impact human rights risk. If there is little or no awareness of gender issues, they might not be identified by companies in their due diligence processes. Women are in many contexts not consulted or involved in stakeholder dialogue, therefore the company might not have insight into risks specific to women.

Increasing awareness and knowledge of the gender perspective in human rights due diligence processes can be done by:

- Consciously involving women in stakeholder dialogue
- Collecting gender disaggregated data
- Conducting gender sensitive audits
- Reading reports on gender issues relevant to the company, sector, geography, or product
- Establishing (gender) neutral reporting channels

These measures are further outlined below.

Inclusive stakeholder involvement

Stakeholder involvement is important for all human rights due diligence processes, and also crucial for implementing the gender perspective. All the companies Deloitte interviewed highlighted the importance of stakeholder involvement for their human rights due diligence. The interviewed companies pointed out that there is a risk that the company is not getting accurate information of issues if trade unions, workers representatives or other arenas are not adequately representing the female workers. If the worker representatives are only male while the company mainly consists of females there is no representation nor involvement of a large body of the employees.

If women are not represented there is a risk that important issues are not being addressed. The company can consult women separately or consider consulting a women's organization that could shed light on the gender dimensions in the company.

Inclusivity of women is also important when setting up potential grievance mechanisms to address actual adverse impacts. For example, by ensuring that meetings are not taking place on hours where women have care obligations, indirectly excluding them from meaningful participation.

Without feedback from workers or other affected stakeholders it will be challenging to identify appropriate risk-mitigation measures.

Stakeholder involvement can also include dialogue with local or international civil society organization or expert voices that can shed light on gender issues or other topics that is important for the company to understand the relevant human rights risks or risk-mitigating measures.

Gender disaggregated data

Collecting gender disaggregated data is important to identify whether or not there are differences between men and women in the workforce. Differences do not necessarily translate into human rights risk. However, it gives a starting point for further assessments.

One company in the textile industry explained that finding out how many women and men there are in their production sites is a good starting point for gender disaggregated data, because it can suggest what locations to prioritize for further investigations. For example, if the textile company has locations with large number of female workers it can merit further investigations. Equally, if the company has very few female workers it can indicate a need for further investigations. Gender disaggregated data give indications that can be helpful for prioritization.

Another company interviewed noted how information on the number of men and women on different levels can give indications on whether it is difficult for women to get promotions.

On a global level women are underrepresented in leadership positions and hold only 27 percent of manager positions and 31 percent of supervisor positions.²² This can indicate that there is discrimination when it comes to promotions. The company could therefore consider requesting data by gender from their suppliers to assess whether this might be a human rights risk. The company could also look at whether this is an issue in their own operations.

In sectors where large numbers of women are employed, such as the garment sector, there is a power imbalance between production workers and supervisors and managers. Women who are often in the production worker roles are vulnerable to harassment by male supervisors and managers.²³ Disaggregated data on gender by positions can therefore indicate risks of discrimination or harassment in the supply chain.

Research shows that globally 38 percent of promotions were given to women in 2021. However, there is a data gap as most companies do not look at the data by gender. Accessing or requesting data by gender can therefore be helpful to indicate a potential discrimination risk if there are large discrepancies in promotions by gender.²⁴

By collecting gender disaggregated data from own operations and suppliers, the company can get valuable insights into gender differences that might constitute a risk and require further investigation. However, collecting gender disaggregated data in itself will not mitigate potential human rights risk and it is necessary to analyze reasons or root causes of the potential risks to implement measures and reduce the risk. Gathering gender disaggregated data does not only have to include the male and female binary, it can also include other gender identities.

If you are interested in learning more about gender disaggregated data we recommend reading Sedex's report on driving gender equality through data on global supply chains.



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22. SEDEX, *Driving gender equality through data on global supply chains*, 2022.
23. UKaid, *Violence and harassment including sexual harassment in garment factories and supply chains*, 2019.
24. SEDEX, *Driving gender equality through data on global supply chains*, 2022.

Gender sensitive audits

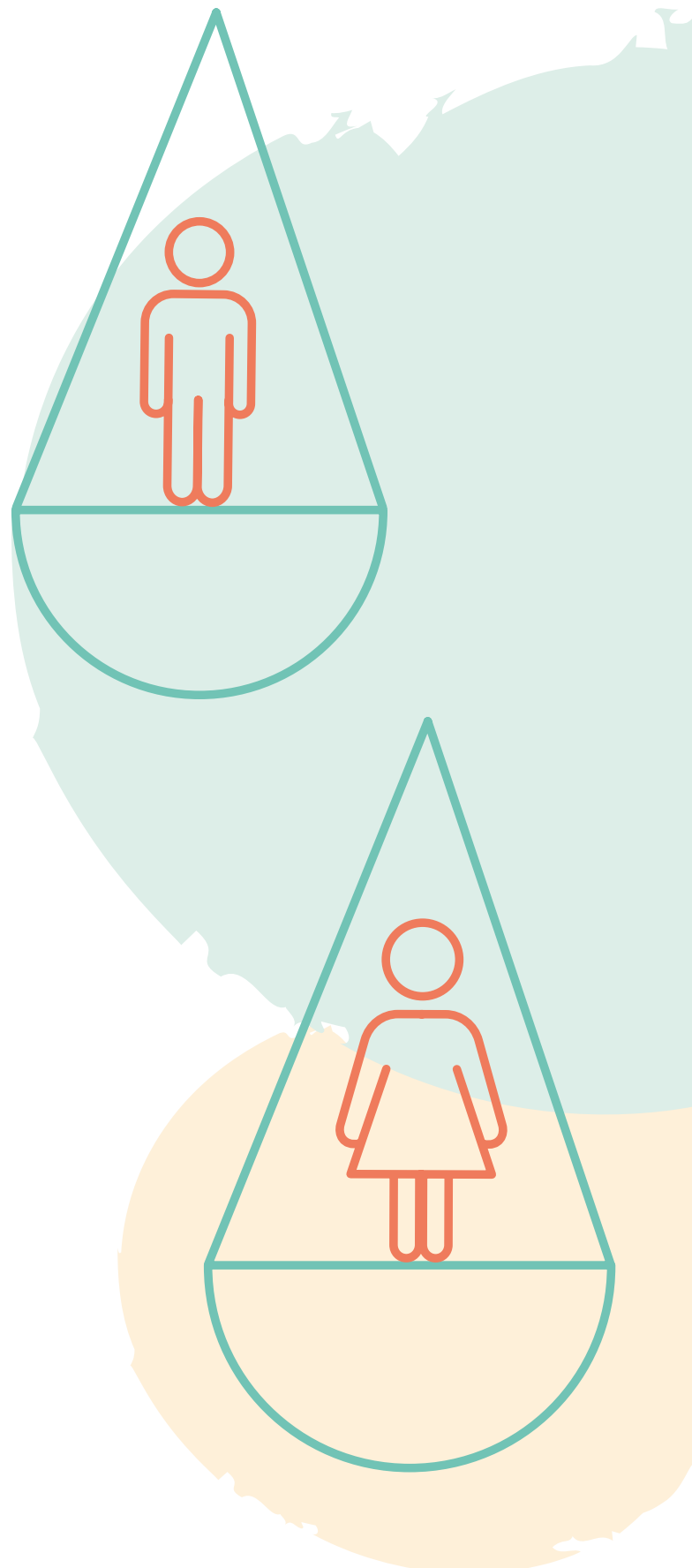
Many companies conduct audits of their suppliers to gain knowledge of potential human rights risks in their supply chains, including some of the companies interviewed by Deloitte. Research indicates that women's rights and work-place specific challenges are addressed in limited ways, if at all, in audits.²⁵

One company interviewed by Deloitte inform that conducting audits is an important tool to reduce risks in the supply chain. Audits contribute to establishing minimum requirements; however, the company recognizes that the findings from the audits might not be representative of all genders.

Another company Deloitte interviewed use audits as an integral part of their human rights due diligence work. Discrimination and gender are themes in all their audits. Through audits this company identified that it can be unsafe if women display certain behaviors both in and outside of the workplace. The company highlighted the importance of having female auditors if there is a genuine desire to get findings through interviews on equality and discrimination.

Seeing how important audits are as input for many companies in their human rights due diligence processes, companies should be mindful of the gender perspective when audits are conducted, especially for sectors with large numbers of female workers. Companies might be able to address women's needs and issues in the supply chain if the audits are conducted in a gender sensitive manner. Conducting audits in a gender sensitive manner entails being mindful of the methodology of the audit, for example whether the audit is conducted by male or females, especially for onsite visits or interviews. Research on Code of Conduct audits show that gender of the audit team has a direct impact on general audit findings. For example, factories that have predominantly female workers are more likely to communicate openly with female auditors.²⁶

Gender issues are rarely identified in social audits. An analysis done by BSR found that 0,4 percent of total non-compliances in audits relate to gender (935 out of 235 000 reported non-compliances).²⁷ The most common gender-specific non-compliance were related to issues easily identifiable by auditors through site observation (lack of gender-segregated washrooms and toilet facilities) and document checks (absence of policies on discrimination and sexual harassment).



25. BSR, *Gender Equality in Social Auditing Guidance*, 2018

26. Jodi L. Short, Michael W. Toffel and Andrea R. Hugill, *Monitoring global supply chains*, 2015.

27. BSR, *Gender Equality in Social Auditing Guidance*, 2018



Example of practices that have been identified through audits

An auditor in Vietnam noted that female work applicants had to disclose their date of marriage. Managers said they wanted this information so that they could gift a rice cooker to the female employees on their wedding anniversaries. Further investigations showed that the female applicants who had been married in the past years had been screened out of interviews because of the likelihood of pregnancy.

Source: BSR, *Gender Equality in Social Auditing Guidance*, 2018

Whether companies are conducting audits in-house, by a third-party or multi-stakeholders they should pay attention to the gender balance of the audit team, especially if the audits are conducted in sectors with majority of female workers. The questions asked in the audit should be gender-sensitive, meaning it should take into account how gender can play a role. Furthermore, it is important with knowledge and insight in gendered issues, such as gender-based violence, gender discrimination and gendered health and safety. As with all human rights due diligence it is important with insight and knowledge of local culture and practices.

If you are interested in learning more about gender sensitive audits we recommend reading *Gender Equality in Social Auditing Guidance* that explain in depth how audits can be conducted in a gender-sensitive manner.

Gender neutral reporting channels

One way to increase awareness of potential gender issues in own operations and supply chain is establishing anonymous reporting channels.²⁸ In order for reporting channels to be used it is necessary that the employees are aware of their right to report, trust that they are protected from potential retaliation and that complaints are handled appropriately.

For workers to use their right to report misconduct, they must be aware of their rights. Several of the companies and organizations interviewed raise this as a crucial point. Women need to be aware of their rights to report when they potentially subjected to discrimination or wrongdoings. Fairtrade pointed out in an interview that female workers may be less likely to report wrongdoing if they only have male supervisors, due to patriarchal structures and stigmas surrounding gender-sensitive issues. Facilitating for women to take on leadership positions can be positive for reporting through formal channels.

Start with the basics

Implementing the gender perspective might seem challenging, however it can be useful to “start with the basics”. The basic steps might not be the ones companies highlight in their reporting or social media but ensuring practicalities for women-specific issues might be the most impactful for workers.

Practicalities or basic steps to take can be to ensure the following in own company and/or for workers in the supply chain:

- Separate changing rooms and toilet facilities
- Breastfeeding rooms and a fridge for breastmilk
- Ensuring breaks for women to change pads or tampons

Some of the basic steps might not immediately seem to be a barrier for women, however it will depend on the context of the company. While it in some countries will be unproblematic to share toilet facilities, it can expose women to sexual assault or harassment in others. If a company is unsure whether the practical arrangements should be arranged for, they should consult women through meaningful stakeholder involvement.

While Norwegian companies might find that the basic measures are more relevant for managing human rights risk in their supply chains, some basic measures might also apply to some companies’ own operations in Norway. For example, some sectors are traditionally male-dominated, which might entail that basic measures such as separate changing rooms or other facilities have not been properly considered. It is therefore important to consider whether practical arrangements are in place for women in the company’s own operations.



28. Also known as whistleblowing mechanisms or complaint mechanisms

Long-term perspective and supplier engagement

The companies interviewed point to the importance of doing human rights due diligence for the long-term and to cooperate and develop their suppliers, also when it comes to gender issues. One company emphasizes the importance on following up and not focusing solely on reporting.

One company mentioned that while human rights due diligence should ideally be proactive and preventative, the reality is that, too often, the due diligence process is reactive (for example seeking to rectify a specific issue that has been highlighted in the media or in an independent report). Increased transparency and acknowledgment of challenges in all companies could contribute to more proactive human rights due diligence to act before the negative impacts incur rather than after. Another company highlights the need for information in general to be aware of human rights risks.

To do so, it is important to have a long-term perspective when choosing suppliers to work with. Contract requirements, self-assessment questionnaires and audits are important ways to gather information and identify risks, however without the long-term perspective and engaging with suppliers it is more challenging to make a meaningful impact on issues such as gender.

The idea of a long-term perspective is in line with the human rights due diligence model as the goal is to implement measures if risks are identified, and not to immediately cut ties with certain producers if risks are identified. This can be done by engaging in supplier dialogue, and together work on issues that the company has identified in its due diligence process.

The company itself might unknowingly be contributing to the negative impacts by their own purchasing practices or processes, this is easier to identify in dialogue with suppliers.

Collaboration

The companies Deloitte interviewed mention collaboration and cooperation as a key to success. One company highlights that their industry has an interest in responsible business conduct and the respect of gender equality. Several companies inform in interviews that it is easier to make an impact when several companies cooperate. One company emphasizes the importance of similar standards and non-tolerance of gender discrimination. Another company refers to meetings across the industry to discuss issues together to find solutions.

A textile company who was interviewed explained that an important part of their due diligence process is collaboration with external actors, such as civil society and human rights experts. This enables the company to work on projects in collaboration that aim to reduce the risk of discrimination. They illustrate the importance of collaboration by a project with Ethical Trade Norway and Ethical Trading Initiative Bangladesh. This project has a “*Gender Sensitive Workplace Programme*” which aims to make women empowered to take leadership and representative roles. The program has so far been implemented in 19 factories. Part of the project was also to establish sexual harassment complaint committees. By collaborating with Ethical Trading Initiatives the textile company can improve working conditions and develop the capacity for social dialogue at factory and industry level. While this is an example of how collaboration is a success factor, it also shows the importance of having a long-term perspective by implementing projects that address root causes of gender-based discrimination and sexual abuses.



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Another company interviewed point out that cooperation between politicians, companies and civil society in Norway is key to be successful when working with the Transparency Act and equality. Civil society play an important role in challenging companies that are not acting responsibly.

Several companies interviewed explain that the Transparency Act in itself has contributed to increased cooperation within the companies themselves which has been a positive force in the human rights work.

One company points out that when choosing between a carrot or stick approach, that their experience is that a “carrot approach” that incentivizes suppliers to work together to improve the conditions has been most successful for them.

Collaboration and cooperation can be important for successful human rights due diligence and working with gender issues in a meaningful manner.

Transparency and acknowledgment of challenges

Communicating on human rights due diligence is an integral part of the process. Companies interviewed by Deloitte highlight the importance of transparency surrounding challenges in supply chains as this can be relevant for more companies. Transparency can be useful to identify gender related risks or how women are impacted differently by certain human rights risks.

A challenge mentioned by one of the companies is that the human rights due diligence process becomes reactive when a report is published, or a case gets media attention. Human rights due diligence should ideally be proactive and preventative. Increased transparency and acknowledgment of challenges in all companies could contribute to more proactive human rights due diligence in order to act before the negative impacts incur rather than after. Another company highlights the need for information in general to be aware of human rights risks.

By sharing more information and by companies being transparent, especially in their due diligence accounts in accordance with the Transparency Act it can be easier to identify similar human rights risk areas or measures to implement for similar challenges. Acknowledging the challenges related to human rights risks the companies can contribute to improvement not only in-house or in their own supply chains, but for the sectors as a whole.

Meaningful measures

When companies identify adverse impacts through their due diligence process and attempt to cease, prevent or mitigate these impacts they should focus on implementing meaningful risk mitigation measures. All risk mitigation measures must be adapted to the adverse impacts in question. The measures below are examples of measures that can be important to mitigate gender related risks identified through due diligence assessment. The measures should be adapted to local contexts.

Risk-mitigated measures that have been referenced earlier in this chapter are:

- Consciously involving women in dialogue Collecting gender disaggregated data
- Conducting gender sensitive audits Reading reports on gender issues relevant to the company, sector, geography, or product
- Establishing gender neutral reporting channels

Other measures that companies can consider implementing to reduce risks related to gender in general can include the following:

- Using commodity certification schemes
- Capacity building on gender issues

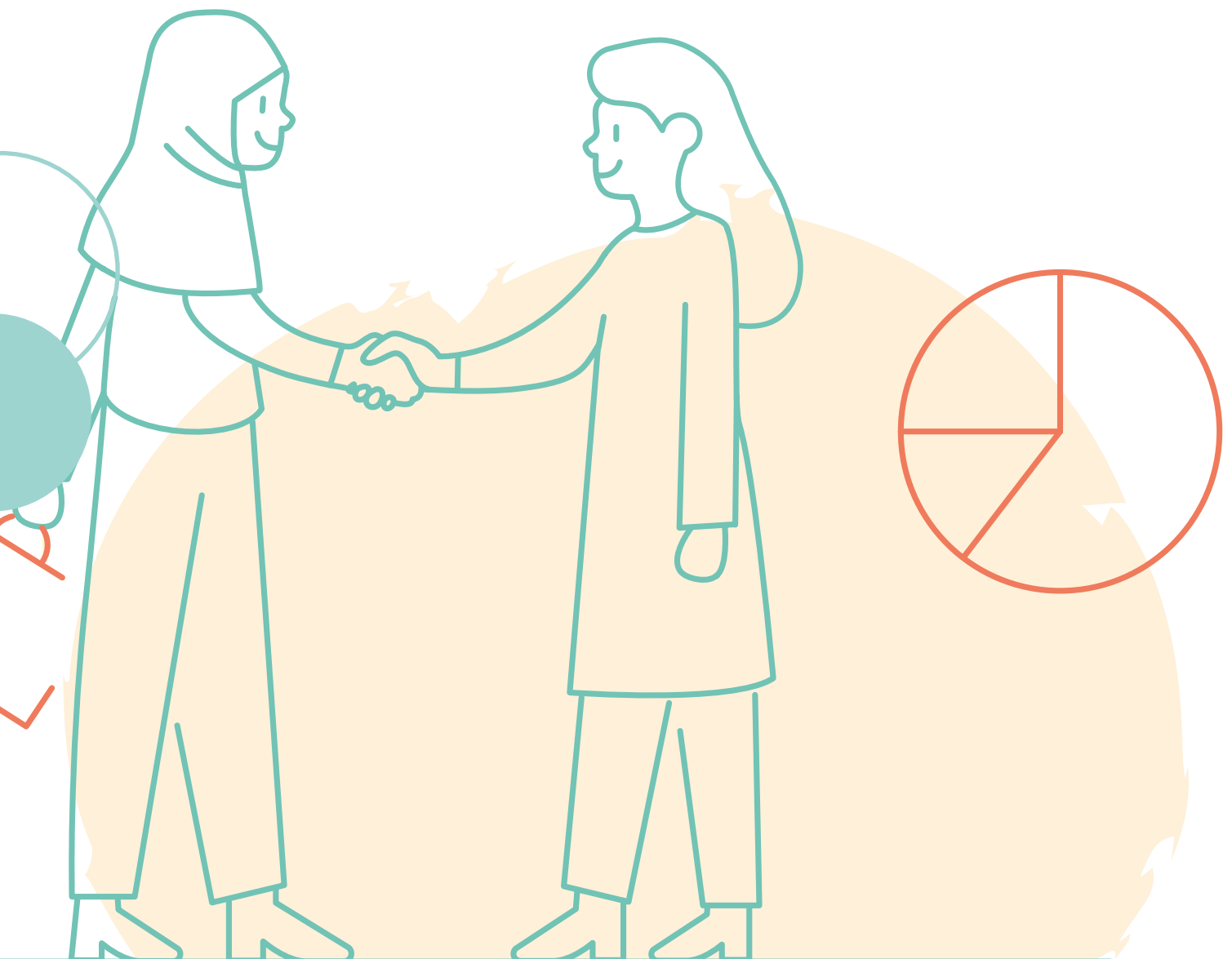


Commodity certification schemes

Some sectors, such as agriculture or apparel, have large numbers of female workers. It is estimated that 60-80 percent of the world's food is grown by women.²⁹ For Norwegian companies subject to the Transparency Act it is challenging to identify measures to address risks throughout the supply chain. Two of the companies interviewed by Deloitte say that they use certification schemes for their products to reduce human rights risks.

Certification schemes for commodities that are considered to be high risk, such as coffee, tea, cocoa, sugar, tomatoes, bananas, grapes, oranges,³⁰ can be useful to mitigate risks at the beginning of the supply chain. See Figure 10 with the example of Fairtrade and how Fairtrade works to mitigate gender risks.

While commodity certification schemes can be a risk-mitigating measure, it should not be the company's only measure to ensure that women's rights are not infringed upon.



29. Fairtrade International, "Gender Equality".

30. DFØ, "Procurement of food and beverages (fruit, vegetables, coffee, tea, cocoa", 2022. (In Norwegian)



Certification schemes and gender-related human rights risks

Certification Schemes such as Fairtrade can be useful tools for companies to assess and manage human rights risk in their supply chains. Fairtrade certification implies that the social, economic and environmental aspects of production of a product are certified against Fairtrade Standards for Producers and Sellers.

Fairtrade has designed a risk map to support companies and farmer organizations in assessing their human rights and environmental risks. The [risk map](#) shows salient risks for different commodities in 129 countries where fairtrade operates, and users of the risk map can sort by nine different “salient issues” to view specific risk factors.

Gender Rights is one of the nine salient issues in the risk map. For example, Fairtrade notes that women grow between 60 and 80 percent of the world’s food but their work often goes unrecognized, and they often lack equitable access to resources such as land, finance and membership rates in farmer organizations.

Fairtrade implements a number of preventative and mitigating measures for risks related to gender inequality such as:

- Requirements that nursing mothers get breaks for breastfeeding until their child is 9 months old at a minimum
- Written contracts and whenever possible, use of permanent or temporary contracts instead of piecework employment*
- Implementation of gender policies

*piecework employment is when an employee gets a fix price for each unit they produce

Capacity building on gender issues and local context

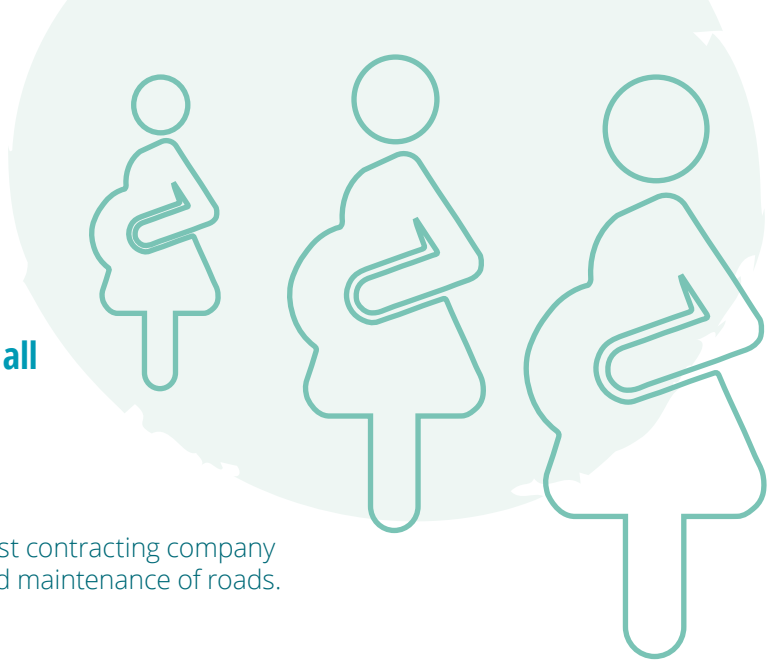
The companies and organizations interviewed by Deloitte highlight the importance of capacity building for women to reduce risks related to gender. This can be done by implementing specific training programs for groups of workers or by implementing training programs for all workers on gender related issues such as discrimination, harassment, sexual-abuse and other gender related issues. Capacity building is also a prerequisite for other measures, such as using established reporting channels. (See more information on page 21).

One company reported that they had a course on unconscious bias and discrimination because the workforce in their company is primarily male. Another organization reported that they conducted basic training on what equality entailed and that women learned in the course that they could demand to not be physically abused. These two examples indicate that it is necessary to adapt the awareness-raising efforts to the local context and the risks that women are facing in that specific context before initiating capacity building initiatives. Offering capacity-building to suppliers or business partners can also be a way to increase the company’s leverage.³¹

By building capacity on gender issues companies are moving beyond compliance to promotion of human rights and decent working conditions.

On the next pages we give two best practice examples of how different companies, Mesta and Vinmonopolet, have included the gender dimension in their work.

31. UNHR, *Guiding principles on business and human rights – implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011.



How Mesta ensures safe protective wear for all



About Mesta

Mesta is Norway's largest contracting company within the operation and maintenance of roads.



Identified Risk

All production activity in Mesta involves elements of risk. To conduct their work safely, Mesta employees and contractors need **protective clothing** suited for their tasks. Ill-fitting or uncomfortable protective wear presents a **safety risk** for employees.



Gender dimension

The construction industry is male dominated. As such, protective wear is more likely to be produced to fit men. This implies that the safety risk of unsuitable protective wear is **higher** for women, including pregnant women.



Risk-reducing measure

In their latest procurement of protective wear, Mesta sought to ensure that their protective wear was suited for everyone, through the following steps:

- 01 Qualification criteria. In addition to general grounds for exclusion, Mesta excluded all suppliers that could not provide protective wear adapted to women and to pregnant bodies.
- 02 Inclusive 'test group'. In deciding between two different suppliers, Mesta established an employee test group that reflected different genders and body types.
- 03 Award criteria. In the award process, 40 percent consideration was given to "comfort and quality". The criteria for this were derived from feedback from the test group.



Key takeaways

In interviews with Deloitte, Mesta provided some key takeaways from the procurement process:

- 01 Listen to your users. Involve the actual users of the product or service that you are procuring, and ensure that the test group is inclusive.
- 02 Be bold in setting high standards for inclusivity. Setting clear inclusivity expectations towards suppliers will send a signal to the entire industry and raise the bar for others.
- 03 Think of the employees you have, but also the employees you want to attract. If companies want to improve their gender balance, they need to make sure that their operations are adapted to the specific needs of women and the diversity of the population.
- 04 Get top management on board. Top management needs to understand that risk-reducing measures might have a higher economic cost, but an even higher reward.
- 05 Cooperate with your suppliers. Engage in dialogue with suppliers to identify challenges and to find good and sustainable solutions together.

How Vinmonopolet improved working conditions for men and women in the sugarcane industry



About Vinmonopolet

Vinmonopolet is Norway's state-owned retailer of alcoholic beverages. In Norway, all alcoholic beverages above 4,7 percent to consumers must be sold through Vinmonopolet. Vinmonopolet has thousands of suppliers to its stores, and Vinmonopolet's ambition is to ensure the absence of human rights violations at all stages of their supply chain.



Identified Risk

A 2015 report from Fairfoods ¹ showed that workers in the Central American sugarcane industry were suffering from a lack of decent working conditions. Many workers were contracting the devastating chronic kidney disease of non-traditional causes (CKDnT), the causes of which were linked to long working days, few (shade) breaks, strenuous labor and insufficient access to water.

Sugarcane producers are not a direct supplier to Vinmonopolet, but sugarcane is an important input for the **rum** industry.

1. Fairfood International, "Give them a break: The bitter consequences of poor working conditions in the Central American sugarcane industry" 2015.



Gender dimension

While men were at higher risk of contracting CKDnT in general, Vinmonopolet (in collaboration with the other alcohol monopolies in the Nordic Countries ¹) identified a risk factor that was specific to women in the production of sugarcane whilst developing trainings with La Isla Network. Stakeholder dialogue and insights from sugarcane production facilities in Central America showed that female workers were **reluctant to drink water** during the workday because they did not have access to toilets. Additionally, Vinmonopolet's international conversations in Agriculture has indicated that women are at risk of sexual harassment when not having facilities to relieve themselves. Not having **access to toilets** is not only a degrading experience but the reality is that women also need to have facilities when they have their periods, to ensure they can hygienically change tampons or sanitary pads.

1. Sweden, Finland, Iceland and the Faroe Islands.



Risk-reducing measure

In addition to general risk reducing measures such as more frequent breaks, shade, and working hours adapted to the heat, Vinmonopolet urged the sugarcane producers to ensure that women had access to sufficient sanitary facilities.



Key takeaways

- | | | |
|-----------|--|---|
| 01 | Effective risk-reducing measures might be different for men and women. | Men and women might face different risks and obstacles related to the same workplace issue, which require different solutions. |
| 02 | Get producers and suppliers on board. | The best way to make a positive impact is to convince producers and suppliers that working together to improve working conditions is in their best interest. |
| 03 | Stay updated. | To identify risks in the supply chain it is important to stay updated on relevant reports in your industry. |
| 04 | Don't underestimate your leverage. | While it is easy to think that leverage is limited throughout the supply chain, identification of risks and mitigating measures can be a win-win situation for producers, suppliers and procurers alike. Cooperating with other procurers (such as the other Nordic wine monopolies) increased Vinmonopolet's leverage. |
| 05 | Focus on the long-term | Improvement takes time and requires long-term effort in cooperation with suppliers and stakeholders. |

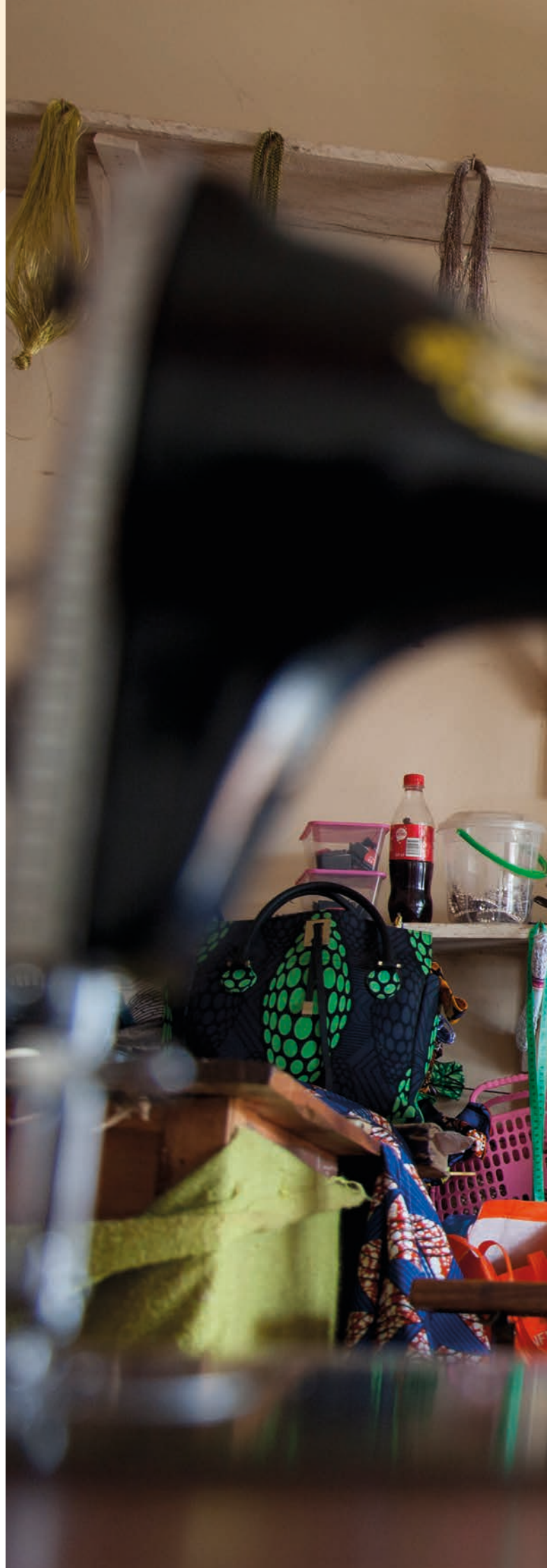
Final reflections

In recent years there has been an increase in regulatory initiatives on business and human rights both on the national and international level. In Norway, the Transparency Act entered into force the 1st of July putting business and human rights firmly on the agenda. Many of the regulatory initiatives require businesses to conduct human rights due diligence, including the Transparency Act. The human rights due diligence process does not highlight any human rights over others. However, looking at vulnerable groups, including women, can improve the due diligence process, since negative impacts and risk-reducing measures might be different for women.

As this report has highlighted, Norwegian companies have identified and assessed risk areas such as gender discrimination and sexual harassment as a part of their human rights due diligence. However, few integrate the gender perspective systematically and few implement risk mitigating measures aimed at women. Our findings indicate that to implement the gender perspective to a greater extent than today more awareness, information and/or resources are needed.

It is important to note that there is a large diversity in the enterprises that are subject to the Transparency Act. Some might exceed the threshold of sales revenues (NOK 70 million) and balance sheet total (NOK 35 million) and be a small administration of less than 50 employees. Other companies subject to the Act might exceed all the thresholds substantially. Risk exposure both in terms of operations and sector are other factors that are important to note when looking at the variations between companies. Given the complex and varying risk exposures of Norwegian and global companies, prioritizing between different risk areas is a legitimate part of the due diligence process. It may not be feasible to address all identified impacts at once. However, to prioritize human rights risk based on severity and likelihood it is important to do a human rights mapping that includes all relevant risk areas. Our findings indicate that it is important to include vulnerable groups in order to be able to identify gender-specific risks.

For many companies the Transparency Act has introduced new concepts and ways of thinking about risks to people and not business. Adding another layer might seem overwhelming. However, gender responsive human rights due diligence processes can have positive effects for mitigation of other business risks, such as reputational, financial and increasingly, regulatory risks. It is important that the due diligence process remains dynamic, as intended in the international standards and guidelines. Therefore, we encourage companies to consider how gender-responsive human rights due diligence can best be applied to their particular contexts and challenges.





Best practices from the report show us:

- Inclusion of women in stakeholder dialogue is a success factor for risk mitigation. Women are in many contexts not consulted in stakeholder dialogue. Information on local context can be more easily accessible when companies engage with stakeholders with expertise in the local area or the particular risks, such as international organizations or civil society.
- Collection of gender-disaggregated data can be a good way to gain insights into potential risk areas.
- Conducting audits in a gender sensitive manner can contribute to identification of risks specific to women. When risks are identified they are also more likely to be mitigated for.
- Establishing gender neutral reporting channels and raising both awareness and trust of those channels are crucial if they are to be used in the intended manner and contribute to improvement.
- A long-term perspective is needed when conducting human rights due diligence. A desire to help develop suppliers and work together is key.
- Collaboration and cooperation, whether with civil society, relevant experts or across industries can increase the likelihood of making a positive impact.
- Open and honest communication can be useful for other companies or across industries to improve their human rights due diligence processes.

We hope this report has contributed to increased insight in how risks can affect women differently or disproportionately and given inspiration for how companies can do this in practice. Most importantly, we hope that this report will be a contribution to increase gender equality and women's rights in the global supply chain



Annex

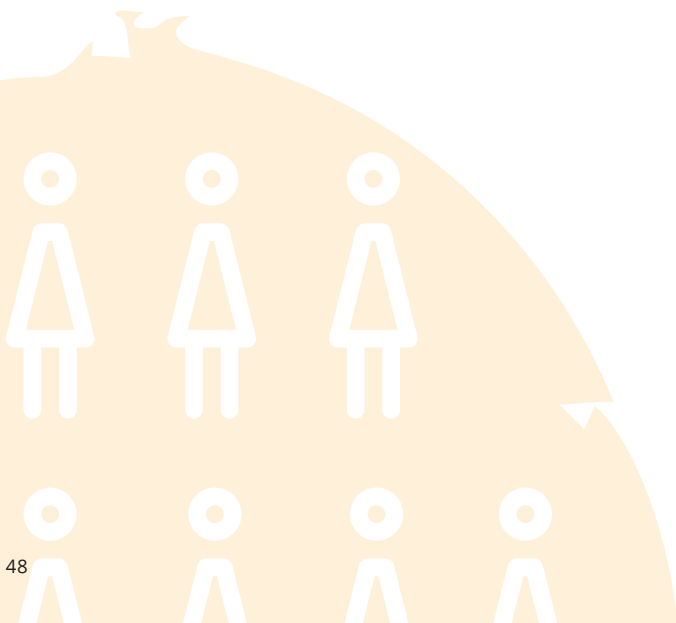
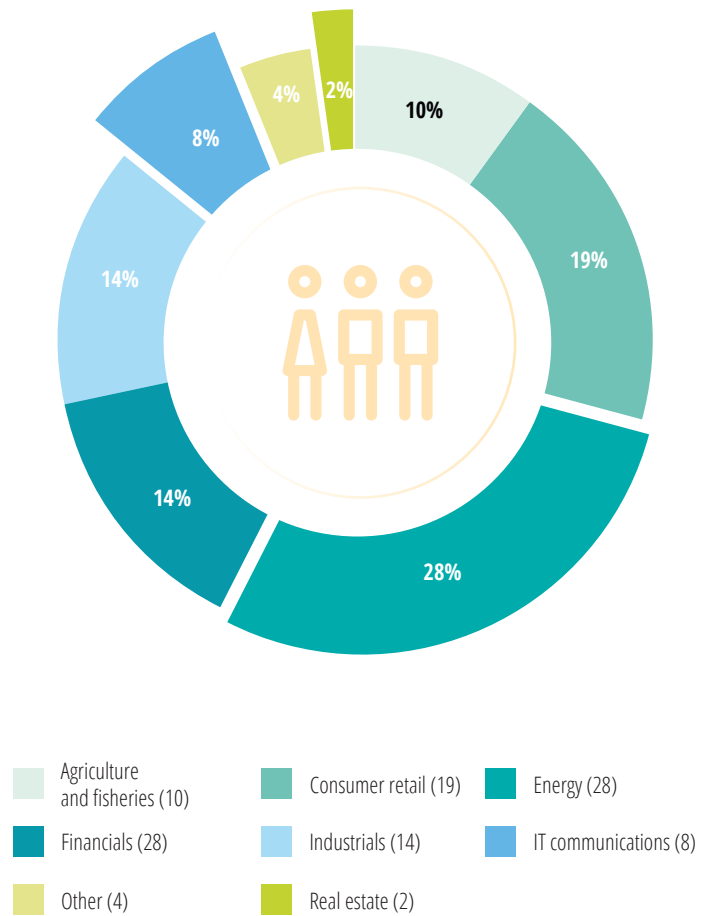
Methodology

This report has been written in the period from December 2022 to May 2023.

Document analysis

Deloitte has reviewed and analysed the annual reports and/or sustainability reports of the fifty largest corporations in Norway. Both annual reports and sustainability reports have been reviewed. All the documentation reviewed has been publicly available. The analysed reports were all from 2021. As the Transparency Act did not come into force until June 2022, the annual reports/sustainability reports from 2021 do not include detailed reporting on the requirements of the Act. Nevertheless, most of the reports give an indication of how the corporations approach human rights due diligence and responsible supply chains.

Figure 10: Companies included in the document review, by sector (N = 50)
Companies by sector



Interviews

Deloitte has conducted a total of eight in-depth interviews as part of this report. Six interviews were conducted with five different companies subject to the Transparency Act. The companies have represented different sectors, such as finance, construction, food and beverages and textile. The companies interviewed vary in size, from around 1700 to over 40 000 employees. While none of the companies have own operations outside of the Nordics, all the companies have major suppliers from countries outside of the Nordics. Many of these suppliers have operations in countries with a higher risk of human rights abuses. The complexity of the companies' supply chains also vary. For example, one company notes that they have over 30 000 different suppliers, while another has between 300 and 400 large suppliers (over 1 million NOK).

In addition, Deloitte interviewed the Norwegian National Contact Point for Responsible Business Contact and Fairtrade Norway.

Survey

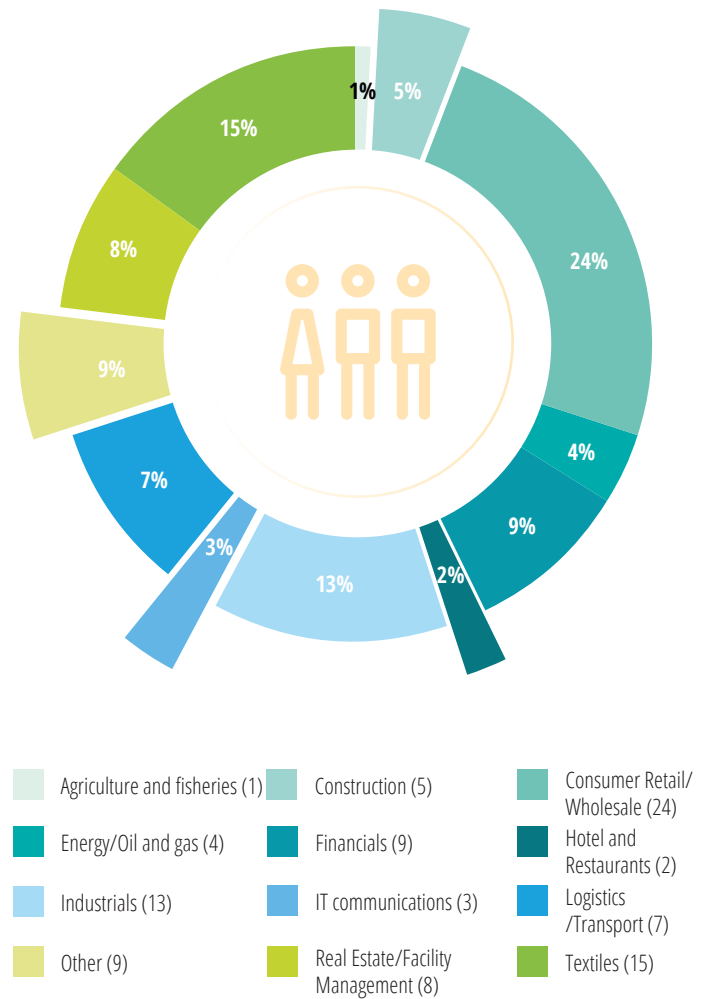
Deloitte and Care Norway distributed an online survey to companies subject to the Transparency Act. The survey was sent to approximately 400 unique email addresses that were obtained from publicly available information on Ethical Trade Norway and the companies' own websites. In addition, the survey was posted as an open link on CARE Norway's LinkedIn page and was distributed through CARE Norway and Deloitte's newsletters. To reduce the risk for invalid responses from the open link, respondents were asked to confirm their company email address.

The distribution of the survey have possibly contributed to a data bias with an overrepresentation of companies that have experience with human rights due diligence through their membership in Ethical Trade Norway. The data is therefore not representative of Norwegian companies subject to the Transparency Act.

In total, the survey received responses from 97 companies. However, there was one response that could not be verified and four duplicates, meaning several representatives answered on behalf of one company. These responses were removed and the analysis was conducted based on 92 unique responses.

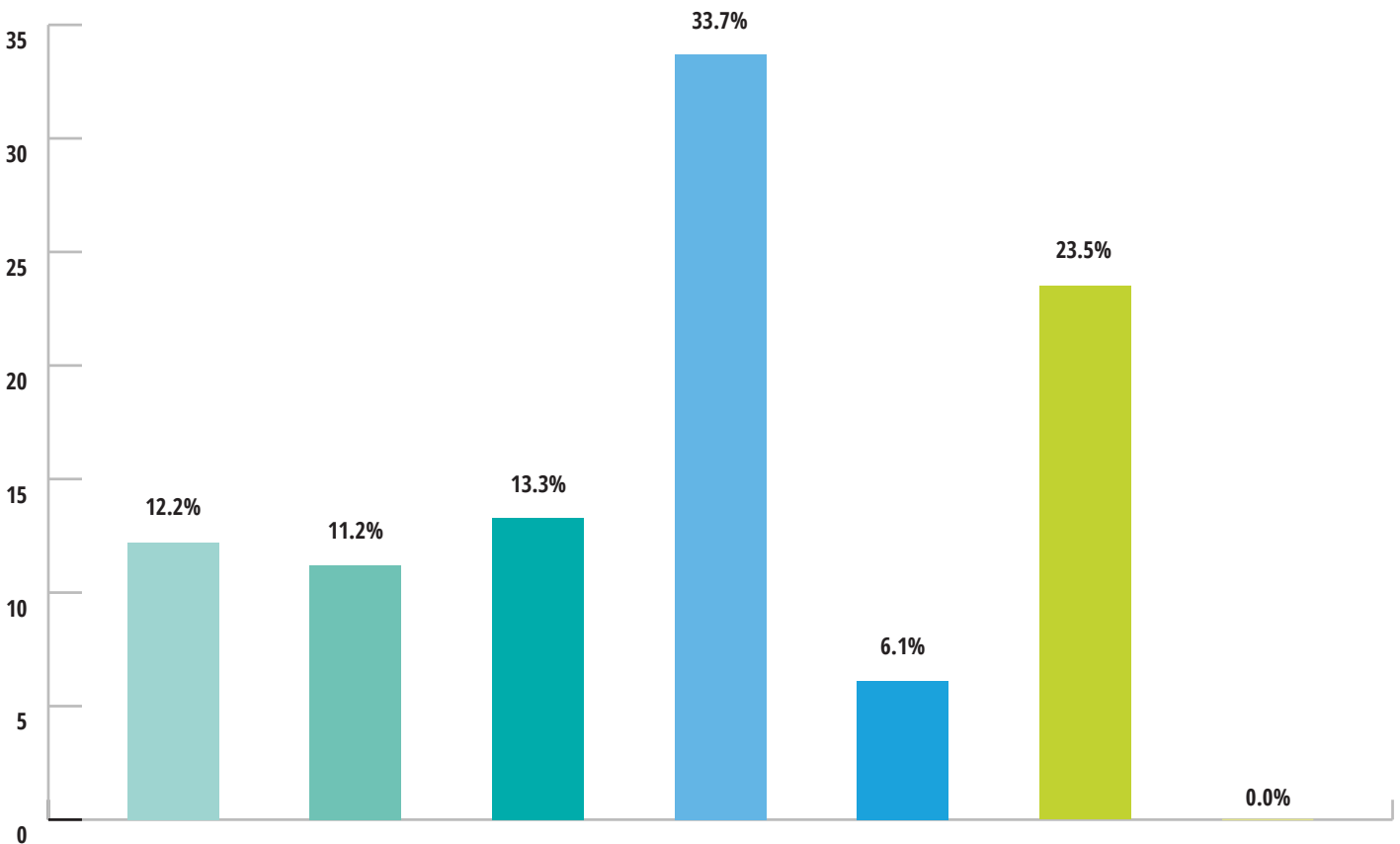
Figure 11 shows the breakdown of the respondents by sector. The largest share of respondents were companies within consumer retail/wholesale at 23 percent, followed by textiles/fashion at 14 percent.

Figure 11: Survey respondents by sector (N = 92)
Survey respondents by sector



As shown in Figure 12, around one third of the companies that responded to the survey employ between 100 and 499 people. A significant share (23,5 percent) of the companies employs more than 1000 people. 36 percent of the companies employ between 1 and 99 people.

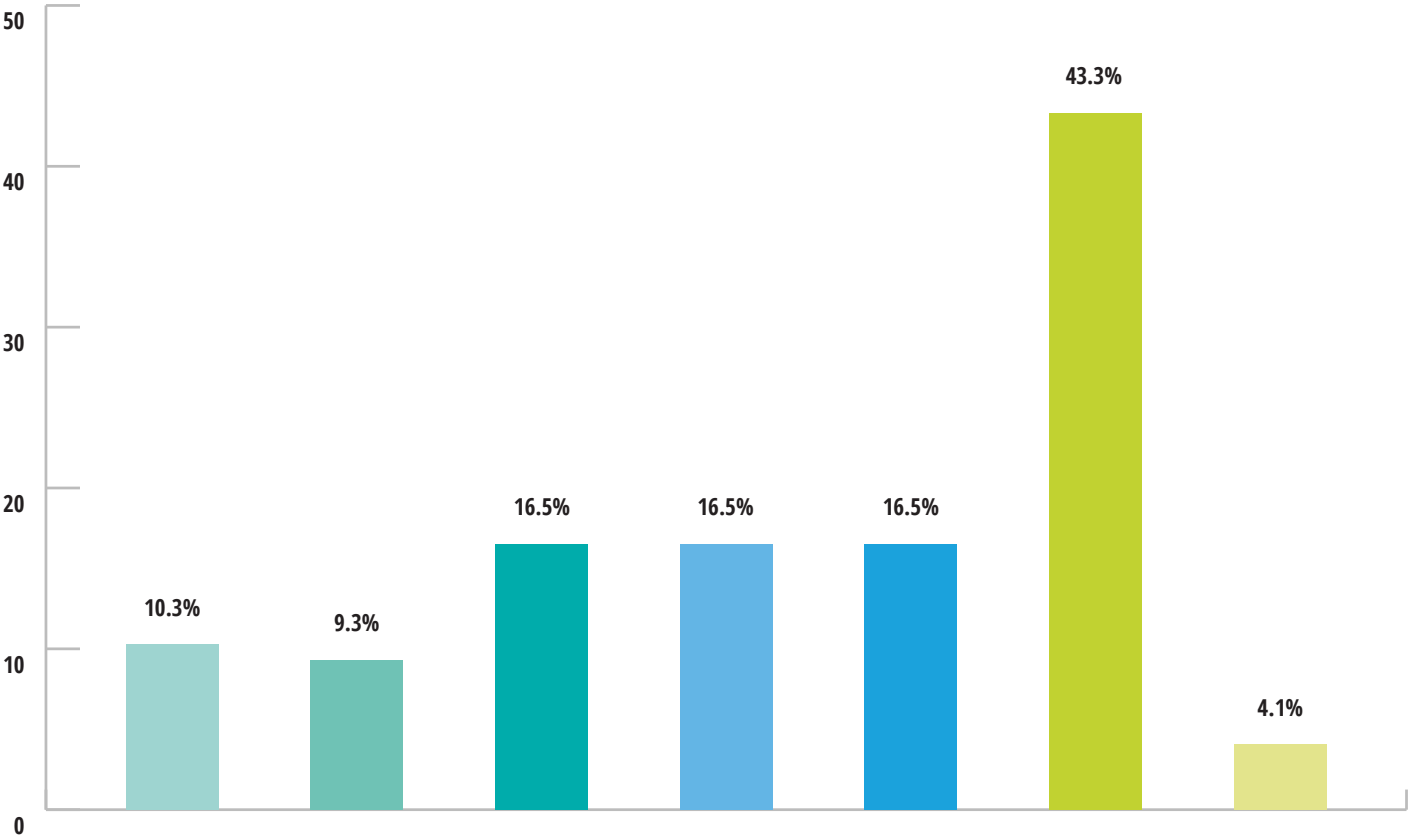
Figure 12: Approximately how many employees does your company employ? (N=97)



As shown in Figure 13, a significant share of the respondents had an approximate revenue over 1 billion NOK (95 million USD) in 2021.



Figure 13: What was the company's approximate revenue in 2021 in NOK? (N=97)



Around 79 percent of the companies that responded to the survey do not have operations outside of the Nordics.³² By operations, we mean production facilities or offices outside of the Nordics.

Limitations

The findings in the report are subject to some limitations.

Firstly, The Transparency Act has been in force for less than a year when the research was conducted. Many companies report that they are still working on the implementation of the Act.

The Transparency Act is estimated to apply to approximately 9000 enterprises, which means that our findings are not based on a representative sample.

The respondents identified to receive the survey represent companies that have public information on their websites on the Transparency Act and companies who are members of Ethical Trade Norway. This might skew the results in the survey.

32. The Nordics include Norway, Sweden, Denmark, Finland, and Iceland.

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