



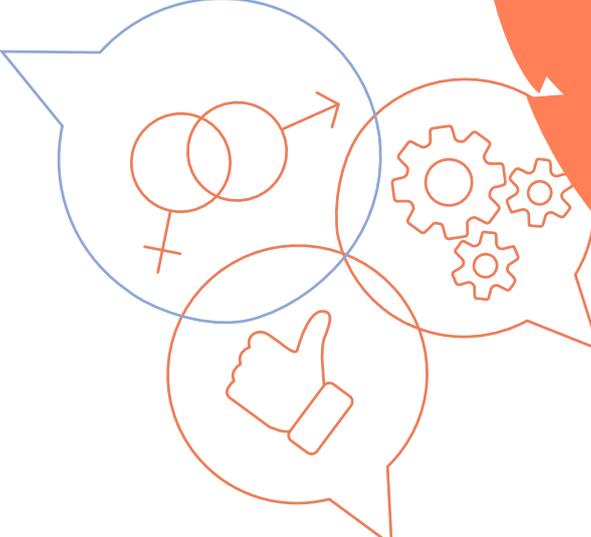
UPDATED INSIGHTS

**Gender Equality and the
Norwegian Transparency Act**

Progress and Changes in Integrating the Gender
Perspective in Human Rights Due Diligence



Updated knowledge and Insights on Gender Equality and the Norwegian Transparency Act



2026

The report is written by Deloitte AS on behalf of CARE Norway. We would like to thank everyone who has 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.

Kristina O. Krohn (responsible partner) krkrohn@deloitte.no
Anita Skarpås askarpas@deloitte.no
Anna Juell Johnsen anjohnsen@deloitte.no

Deloitte AS
Dronning Eufemias gate 14
Postboks 221 Sentrum
NO-0103 Oslo
Norway

Executive Summary

Human rights are universal rights inherent to all. They range from the most fundamental, such as the right to life, to those that make life worth living. States are the ones responsible for protecting human rights. Meanwhile, companies have an individual responsibility to respect those human rights. This entails that companies must avoid causing or contributing to adverse human rights impacts caused or linked with their operations, including in their supply chains.

The Norwegian Transparency Act is one of several laws requiring companies to respect and promote human rights by conducting human rights due diligence. Norwegian companies over a certain size have since 2022 been legally required to carry out human rights 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 impact women and men differently.

In 2023, Deloitte Norway and CARE Norway published an assessment examining the extent to which Norwegian companies subject to the Transparency Act were conducting human rights due diligence and integrating the gender perspective in their assessment. The report found that while most companies had initiated due diligence processes, systematic integration of gender



perspectives remained limited. Few companies considered how human rights risks could impact women differently or disproportionately, and lack of awareness about gender specific risks was identified as a primary barrier.

This 2026 follow-up assessment builds on the 2023 findings to measure whether progress have been made. Using the same methodological framework, Deloitte reviewed the annual reports and statements related to the Transparency Act of Norway's 50 largest corporations, conducted in depth interviews with companies subject to the Transparency Act from different sectors and carried out an online survey on human rights due diligence and gender.

Our findings indicate that Norwegian companies have made progress in adopting due diligence processes since 2023. 84 percent now conduct due diligence in their supply chains, compared to 58 percent in 2023. However, this progress in process adoption has not been matched by equivalent progress in gender integration. 39 percent of companies now report that they assess risks that primarily affect women, and 34 percent evaluate whether risks are more severe or likely for women. Furthermore, the findings indicate a gap between identifying risks and implementing mitigation measures: While 66 percent of companies report identifying risks that primarily affects women in their due diligence assessments, 32 percent implement measures to address these risks. This may indicate that not all identified risks are prioritized or that implementing effective mitigation measures is challenging.

The 2023 report identified multiple barriers to gender integration, including lack of awareness about gender-specific risks, limited supply chain visibility, insufficient data, and resource constraints. The 2026 analysis reveals that these barriers persist.

The 2023 report provided a foundation for understanding what effective gender integration could look like. The 2026 follow-up reveals that progress has been made when it comes to conducting human rights due diligence, but the barriers to gender integration identified in 2023 persist.

Notably, the 2026 analysis reveals modest progress in how Norwegian companies approach gender-specific risks. The proportion of companies assessing risks that primarily affect women has increased somewhat, and companies are identifying a broader range of gender related vulnerabilities.

As such, three years after the Transparency Act entered into force, Norwegian companies have largely established due diligence as a business practice and companies are showing some progress in recognizing that women may experience human rights impacts differently or disproportionately.

Content

	Chapter one: Introduction. This chapter establishes the foundation for the 2026 assessment, reviewing the 2023 baseline findings and explaining why an updated assessment is necessary. It defines gender-responsive due diligence, demonstrates why gender perspectives are critical to identifying hidden risks, and outlines the regulatory landscape driving these requirements	08
	Chapter two examines whether Norwegian companies have made progress in adopting due diligence processes since 2023, presenting data on the increased adoption of HRDD in both own operations and supply chains.	11
	Chapter three explores how Norwegian companies are integrating the gender perspective into these due diligence processes, analyzing risk identification, risk perception across different contexts, and the gap between identifying risks and implementing mitigation measures.	14
	Chapter four shifts focus to the barriers and challenges that prevent systematic gender integration, examining obstacles such as lack of awareness, resource constraints, data gaps, and supply chain complexity	26
	Chapter five presents companies' own assessment of change, exploring what types of organizational shifts have occurred since the Transparency Act entered into force and whether these represent substantive changes or primarily documentation efforts.	31
	Chapter six looks forward, identifying success factors and enabling factors from both the 2023 and 2026 reports that allow some companies to achieve systematic gender integration in their due diligence processes	34
	Chapter seven provides an outlook, synthesizing the key findings and reflecting on the mixed picture of progress and persistent gaps in gender responsive due diligence across Norwegian companies	36
	The Annex contains information on methodology, including the survey design, respondent profile, and research limitations.	37





Preface

Since the Norwegian Transparency Act entered into force on July 1st, 2022, approximately 9,000 Norwegian companies have been required to conduct human rights due diligence in their operations and supply chains. This landmark legislation establishes a new standard for corporate responsibility in Norway by requiring businesses to respect fundamental human rights and it represents a meaningful opportunity to create positive impact for workers across the entire value chain.

Three years into implementation, the regulatory and business context has evolved. The Norwegian Transparency Act now operates alongside emerging EU frameworks, notably the Corporate Sustainability Reporting Directive (CSRD), and the Corporate Sustainability Due Diligence Directive (CSDDD), both of which are relevant for incorporation into Norwegian law. While these frameworks differ in scope, they share a foundation in the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. Importantly, they emphasize the need for companies to take vulnerable groups, including women, into account in diligence processes.

Effective human rights due diligence should therefore incorporate a gender-responsive approach to recognize and respond to the specific ways in which women and girls are affected by corporate activities.

The 2023 baseline report by CARE Norway and Deloitte provided the first assessment of how Norwegian companies were including the gender perspective in their due diligence assessments. It found that while many companies had begun due diligence processes, few had systematically assessed gender-specific risks—a significant gap given the distinct risks faced by women and girls.

This 2026 follow-up assessment examines whether there has been progress on gender-responsive due diligence among Norwegian companies. The findings reveal a mixed picture. While adoption of due diligence has accelerated, systematic integration of gender perspectives remains limited. Many Norwegian companies continue to face challenges in understanding on how to incorporate gender perspectives into their due diligence processes creating a missed opportunity for meaningful impact.

This report is intended for Norwegian business leaders, sustainability professionals, compliance officers, and policymakers. In this landscape, this assessment offers a timely insight into current practices, persistent obstacles, and enabling factors for gender integration in human rights due diligence among Norwegian companies.

We consider gender equality both a driver of sustainable corporate value and a fundamental goal in its own right. It is our hope that this report can demonstrate how Norwegian companies can leverage gender perspectives to strengthen their due diligence processes, enhance social sustainability, and advance women's rights across global value chains.

Oslo, February 2026

Kaj-Martin Georgsen, National Director Care Norge

Kristina Overn Krohn, Human Rights and Responsible Supply Chain Deloitte Norway



1 Introduction

More than three years after the Transparency Act came into force, this report evaluates changes in how Norwegian companies integrate gender perspectives into their human rights due diligence processes. Drawing on survey data from 114 companies, four in-depth interviews, and an examination of reporting from Norway's 50 largest companies, the analysis reveals both significant adoption of human rights due diligence processes and persistent gaps in systematic gender integration.

1.1 Background

In 2023, Deloitte and CARE Norway assessed Norwegian companies' integration of gender perspectives into their Human Rights Due Diligence processes following the introduction of the Norwegian Transparency Act (Åpenhetsloven). The report captured Norwegian companies' practices less than a year after the Act entered into force on July 1st, 2022.

The 2023 findings revealed a landscape of emerging compliance but limited integration of the gender perspective. While most surveyed companies (67 of 92) had initiated due diligence assessments, systematic gender integration remained limited.

Key findings included:

-  **Most** of the surveyed companies had carried out some level of due diligence assessments of their own operations and supply chains
-  **Many** companies that conducted due diligence had assessed human rights risk that primarily concern women and some had implemented risk-mitigating measures specifically aimed at women.
-  **Few companies** had integrated gender or women's rights as specific criteria in their due diligence procedures.
-  **Lack of awareness** about gender dimensions of human rights risks was identified as a primary barrier to integrating the gender perspective.
-  **Supply chain visibility** remained a critical challenge, particularly for identifying gender-specific risks beyond tier 1 suppliers.

The 2023 report highlighted important success factors for gender-responsive due diligence, including: inclusive stakeholder engagement, collection of gender-disaggregated data, gender sensitive audits, establishment of gender-neutral reporting channels, long-term supplier engagement collaboration across industries, and transparency about challenges. The report provided a foundation for understanding what effective gender integration could look like in practice and included best practice examples on gender integration.

You can access [the 2023 report here](#).





The Need for an Updated Assessment

More than three years have passed since the 2023 assessment, and the context for gender-responsive due diligence has evolved. First, while the Transparency Act entered into force in July 2022, the first public due diligence account was required by July 2023. The 2023 study thus captured companies in early compliance, while this 2026 analysis reflects their experience with two reporting cycles, allowing companies time to move beyond initial compliance and to develop more mature approaches to Human Rights Due Diligence (HRDD). Second, the 2023 findings raised important questions about whether the barriers identified then have been addressed or persist as obstacles to gender integration. This 2026 assessment thus provides an opportunity to measure whether more companies include the gender perspective in their HRDD processes, and whether these practices are translating into meaningful improvements in working conditions for women.

1.2 What is Gender Responsive Due Diligence and Why Does it Matter?

Human Rights Due Diligence (HRDD) is the process of actively managing human rights risks.¹ When conducting HRDD companies should systematically identify, prevent, mitigate, track and communicate about possible or adverse impacts on people in their own operations and throughout their value chain in its due diligence process. The purpose of HRDD is both to avoid and

manage negative impacts on people and societies. This process is structured in several steps, as illustrated in **Figure 1**.

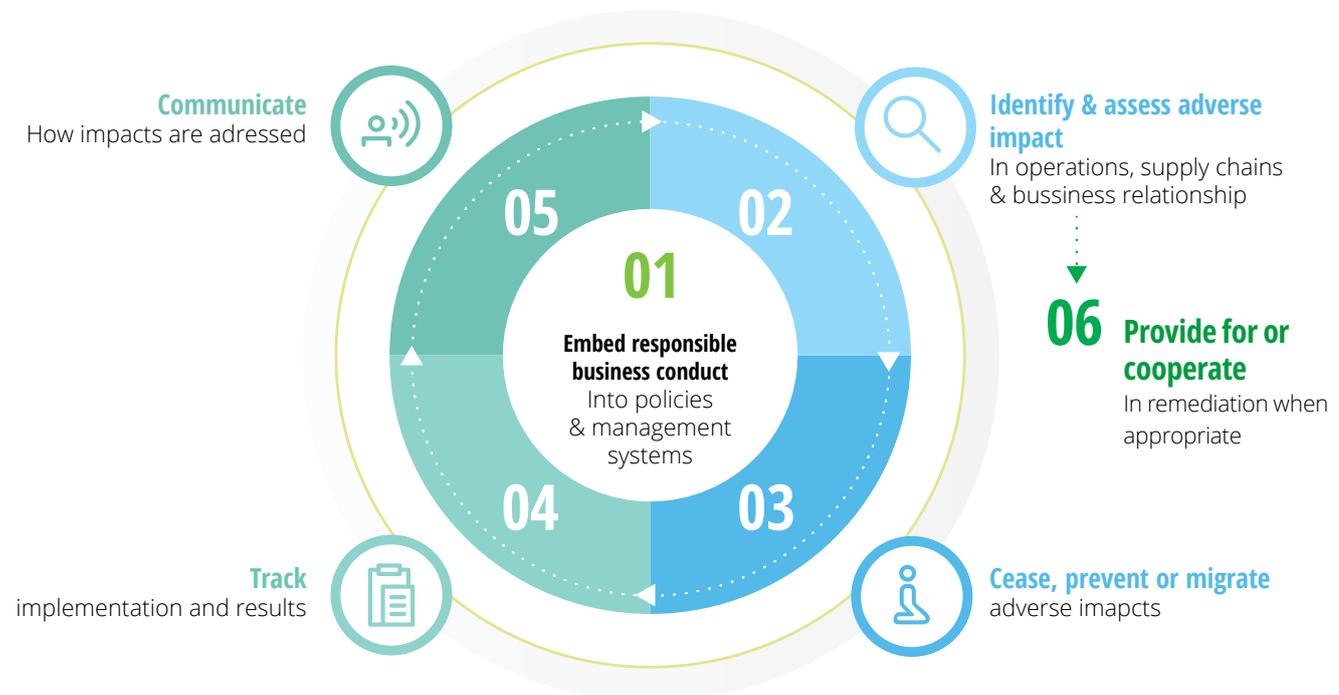
Integrating gender perspectives throughout each of these steps ensures that gender-specific and gender-disproportionate risks are systematically addressed rather than overlooked.²

On 1 July 2022, Norway's Transparency Act (Åpenhetsloven) entered into force, requiring larger companies in Norway to conduct HRDD in their operations and supply chains in accordance with the OECD Guidelines for Multinational Enterprises.³

The Act defines fundamental human rights to include the right to equal enjoyment of rights of men and women,⁴ as well as fair wages and equal remuneration.⁵ This means that companies should assess whether they impact the right to equal enjoyment of fundamental human rights, equal remuneration and potential discrimination of workers.⁶

The OECD guidelines specifically recommend that companies pay attention to vulnerable groups, including women, when assessing human rights impacts. While the OECD-guidelines are voluntary, the Transparency Act makes these guidelines mandatory for approximately 9000 Norwegian companies.

Figure 1: Illustration of the Due Diligence Process



1. UNGP, «How Can Businesses Impact Human Rights» at <https://www.ungpreporting.org/resources/how-businesses-impact-human-rights/>
 2. UN Working Group on Business and Human Rights, "Gender Dimensions of the Guiding Principles on Business and Human Rights" (2019), p. 6
 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
 6. International Labour Organization, "Discrimination (Employment and Occupation) Convention", 1958

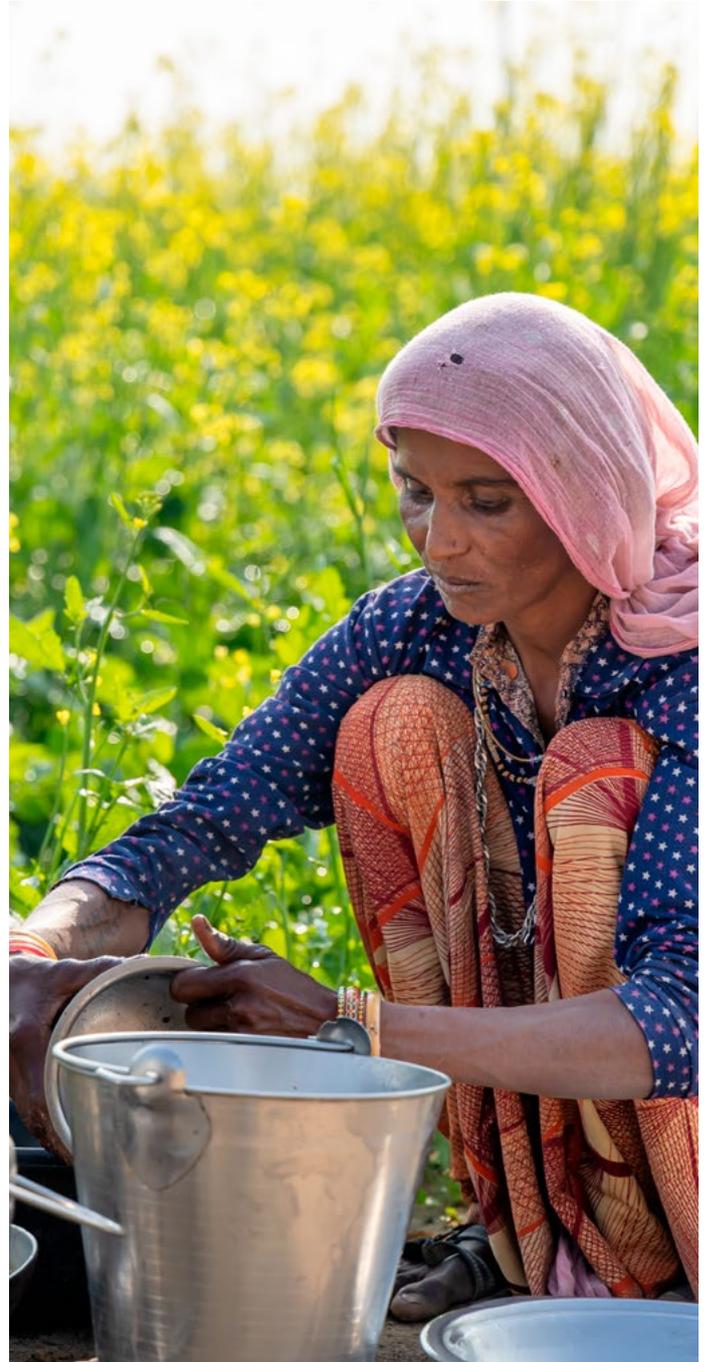
In addition, certain Norwegian companies will be required to carry out human rights due diligence under the Corporate Due Diligence Directive (CSDDD) and outcomes under Corporate Sustainability Reporting Directive (CSRD), which will be implemented into Norwegian law, includes disclosure requirements on how companies identify and engage with people who may be particularly vulnerable to, or disproportionately affected by, negative impacts, including groups such as women, migrants, and persons with disabilities.⁷ The CSDDD requires companies to take into account specific contexts and intersecting risk factors, including gender, as part of a risk-based approach to human rights due diligence.⁸ While the CSRD and CSDDD have been formally adopted at EU level, their scope, timing, and detailed requirements are currently being revised through the EU's Omnibus simplification process. Full legal certainty will only be achieved once the amended legislation and revised technical standards have been formally adopted, published, and transposed into national law.

The OECD guidelines, as well as the CSRD⁹ and the CSDDD¹⁰ emphasize the need for HRDD that takes into account risks to vulnerable or adversely affected groups, including women. The convergence of these frameworks signals the growing importance of gender-responsive due diligence for Norwegian businesses operating in an increasingly regulated sustainability landscape.

Women and girls may experience adverse impacts of a company's activities differently and disproportionately. If companies do not consider gender as part of their due diligence process, they might fail to identify and address risk that affect women differently or disproportionately.¹¹ When companies apply a gender lens to their due diligence processes, they can identify additional and differentiated risks that would otherwise remain invisible.

The importance of gender-responsive due diligence becomes clear when examining real world scenarios. For example, a company's decision to change orders at a short notice may create overtime obligations that compromise workers' right to decent working conditions; however, a gender-responsive assessment reveals that women face additional safety risks when traveling home late at night and may be unable to work overtime due to unpaid care responsibilities,¹² thereby limiting their career advancement and risking their safety.¹³ Similarly, wage discrimination, lack of adequate facilities and gear, and exclusion from decision-making processes all carry gender-specific dimensions that require tailored mitigation measures.

This 2026 analysis assesses how Norwegian companies have developed their integration of gender perspectives into their due diligence processes since 2023.



7. Annex I to Commission Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, published in the Official Journal of the European Union on 22 December 2023 and including the corrigendum published on 18 April 2024.

8. Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (Text with EEA relevance)

9. Annex I to Commission Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, published in the Official Journal of the European Union on 22 December 2023 and including the corrigendum published on 18 April 2024.

10. Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (Text with EEA relevance)

11. OECD, "OECD Due Diligence Guidance for Responsible Business Conduct" (2018), p. 27.

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

13. CARE Norway & Deloitte, "Gender Equality and the Norwegian Transparency Act: Implementing the Gender Perspective in Human Rights Due Diligence" (May 2023), p. 15-16.

2 Changes in how Norwegian Companies' Approach HRDD

This chapter presents findings from Deloitte's 2026 analysis of how Norwegian companies work with HRDD. The chapter focuses on the changes in how Norwegian companies work with HRDD now compared to when the Transparency Act was first implemented.

As previously mentioned, around 9000 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 HRDD and especially gender risk. This analysis focuses particularly on how this work has changed since the Norwegian Transparency Act was implemented in 2022, and since our last report was published in 2023.

To assess how companies subject to the Transparency Act approach HRDD and gender-related risks, Deloitte has used several data collection methods. Firstly, we have reviewed and analyzed the annual reports and/or sustainability reports and statements related to the Transparency Act of 50 of the largest corporations in Norway from 2024. We also conducted a total of four interviews with four companies subject to the Transparency Act, within the sectors of textiles/fashion, consumer retail, automobile and construction.

As part of the assessment Deloitte distributed an online survey to companies subject to the Transparency Act. The survey contained a combination of closed and open-ended questions concerning HRDD processes and gender-related risk. To measure change over time, the 2025 survey retained key questions from the 2023 survey while introducing new questions to capture evolving practices in gender-responsive due diligence. In total, 114 companies responded to the 2025 survey, compared to 92 in 2023, which is an increase of 22 respondents. It should be noted that the 2025 respondents are not necessarily identical to the 2023 respondents, limiting direct company-level comparisons, and affecting the ability to generalize findings about sector-wide change over time.

The companies surveyed 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 to develop this report in Annex on page 39.

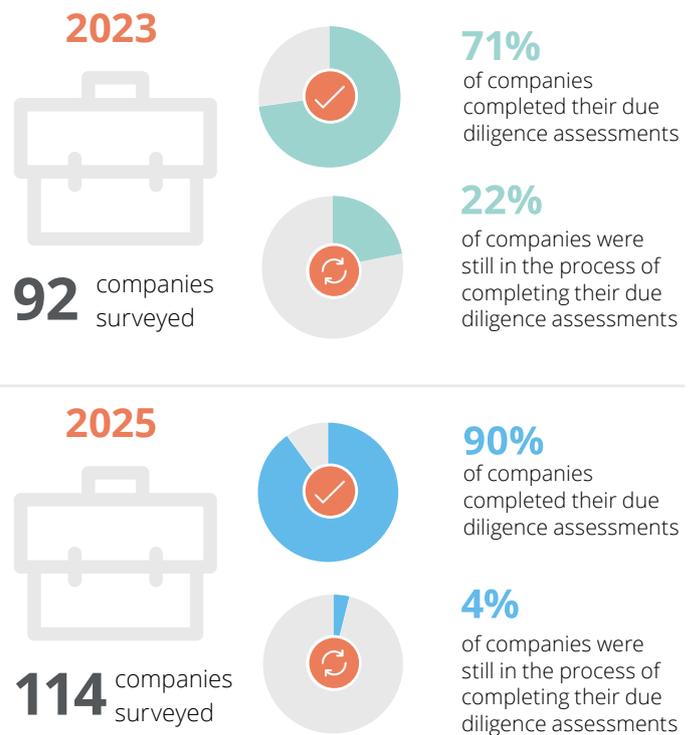
2.1 Has there Been Progress in Due Diligence Adoption Since 2023?

Our findings indicate that the majority of the Norwegian companies assessed in this study now carry out due diligence assessments of their own operations and their supply chains.

More Companies Conduct Due Diligence in their Own Operations and Supply Chains Compared to 2023

Of the 92 companies surveyed in 2023, 71 percent of these had carried out due diligence assessments of their own operations, with 22 percent of companies still in progress of doing so. In the 2025 survey, this increased to 90 percent out of 114 surveyed companies having carried out due diligence assessments of their own operations, with an additional 4 percent of companies having done so partly. This represents progress from 2023. The move from 22 percent¹⁴ partially having conducted HRDD of their own operations 2023 to 4 percent¹⁵ in 2025 also suggests that less companies only conduct HRDD partially.

Comparison of Due Diligence Assessment Completion by Norwegian Companies



Supply chain due diligence adoption also shows improvement.

In 2025, 84 percent out of 114 surveyed companies conducted due diligence in their supply chains, with 12 percent¹⁶ of companies partially completing this work. This marks an increase from 2023, when 58 percent¹⁷ out of 92 surveyed companies had conducted

14. N=92
15. N=114
16. N=114
17. N=92

due diligence assessments of their supply chains, while 33 percent of companies had partly done so.

It is important to note that responding “partly” could 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.

While some companies are still developing their work with HRDD others have worked systematically with HRDD over longer periods of time. Nevertheless, this report finds that the increased number of companies conducting HRDD in their own operations and in their supply chain suggest that the Act has been effective in promoting greater HRDD.

These changes are illustrated in figures 2 and 3.

Figure 2: 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?

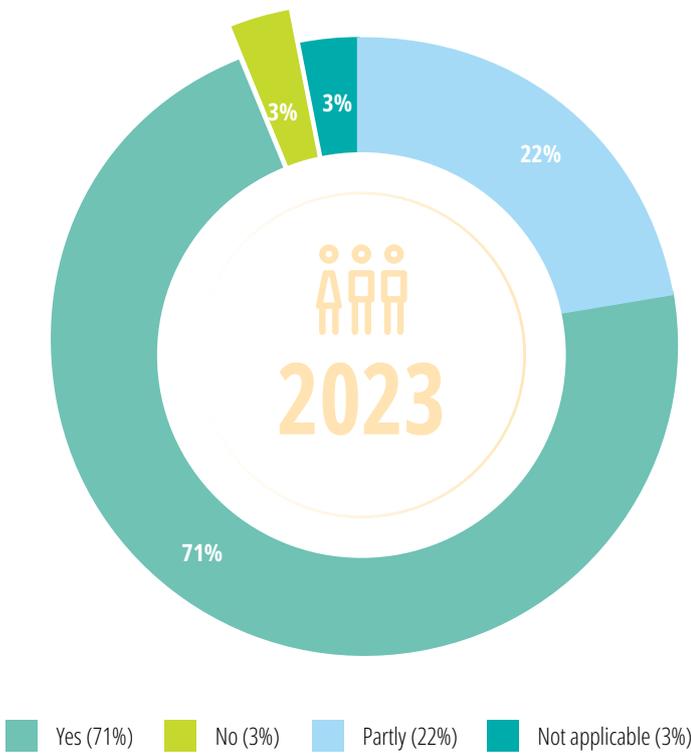
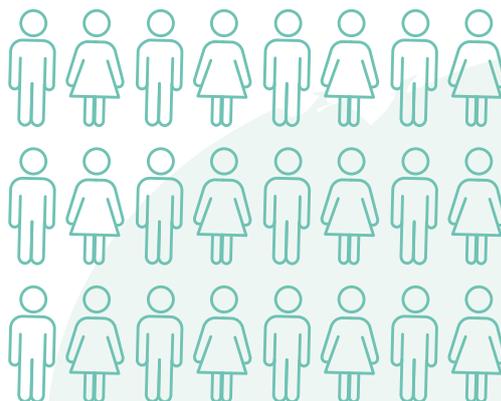
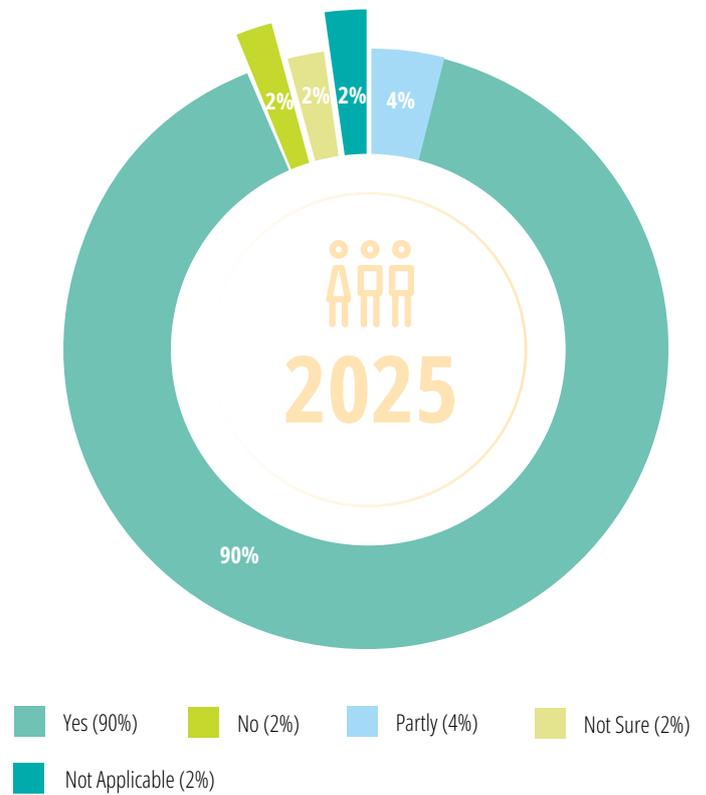


Figure 3: Count of Surveyed Companies that have Carried out Due Diligence Assessments of own Operations (N=113)

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





Companies are also Progressing from Partial HRDD to more Comprehensive HRDD

The proportion of companies that do not conduct due diligence has decreased. For own operations, companies who report conducting no HRDD has decreased from 3 percent in 2023 to 2 percent in 2025. For supply chains, the share declined from 7 percent conducting no due diligence in 2023 to 5 percent in 2025.

Notably, the proportion of companies who partially conduct due diligence has decreased as well. For own operations, companies conducting partial due diligence assessments decreased from 22 percent¹⁸ in 2023 to 4 percent¹⁹ in 2025. Similarly, for due diligence in the supply chain, the share of companies with partial assessments fell from 33²⁰ in 2023 to 12 percent²¹ in 2025. This shift indicates a move toward more comprehensive due diligence processes, as illustrated in **Figures 4 and 5**.

Figure 4: Count of Surveyed Companies that have Carried out Due Diligence Assessments of the Supply Chain (N = 92) (2023)

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

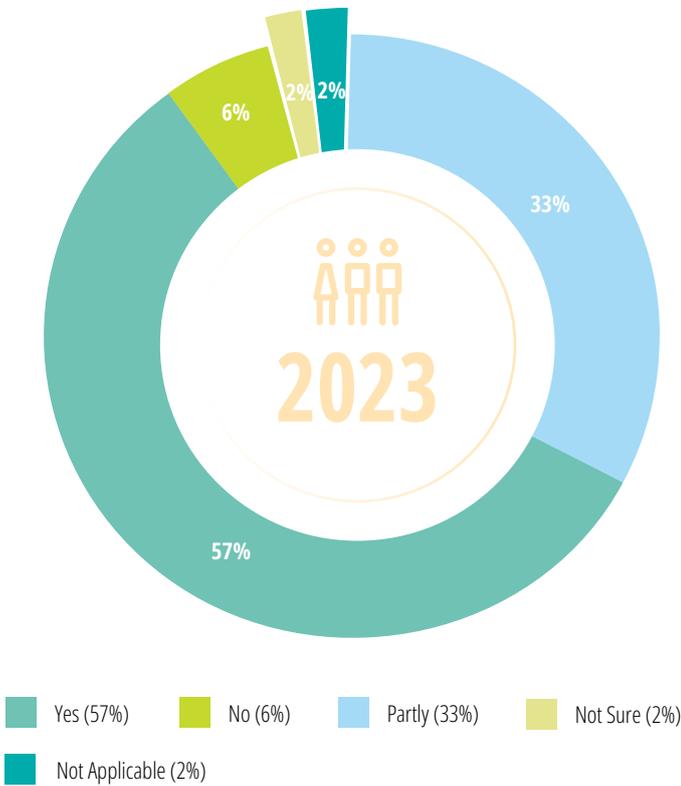
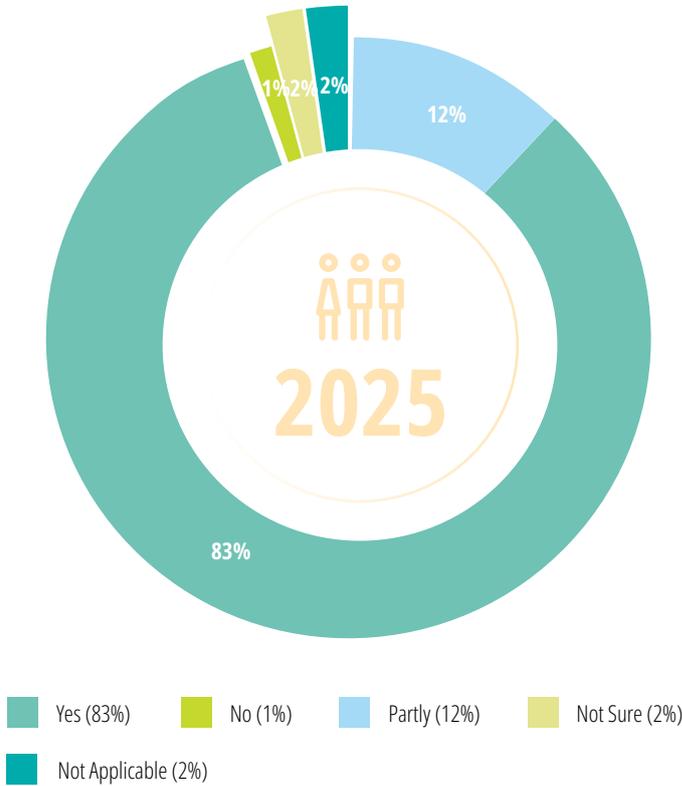


Figure 5: Count of Surveyed Companies that have Carried out Due Diligence Assessments of the Supply Chain (114) (2025)

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



This move towards more completed due diligence assessments between 2023 and 2026 indicates that Norwegian companies have progressed from the initial implementation phase to completing their due diligence assessments more systematically.

However, the persistence of incomplete assessments among 4 percent of 114 companies of their own operations, and 12 percent companies of their supply chain indicates that some organizations still face barriers to completing HRDD assessments.

18. N=92
19. N=113
20. N=92
21. N=114

3 The Integration of the Gender Perspective in Due Diligence Assessments

Norwegian companies have made incremental progress in recognizing gender-related human rights risks since 2023, yet gaps persist, for example in the implementation of gender specific risk assessments in the supply chain. This chapter examines how Norwegian companies are integrating gender perspectives into their due diligence processes and the barriers they face.

The integration of gender perspectives into HRDD remains uneven across Norwegian companies. Regulatory requirements under the Transparency Act have prompted increased awareness of human rights risks faced by companies, particularly in supply chains. However, translating this awareness into systematic, gender responsive due diligence demands further progress.

This chapter explores how companies are approaching gender integration across their due diligence processes, identifying the contextual factors that shape their risk perception, and examines the characteristics of the various risks they identify. Furthermore, the chapter compares how companies approached gender integration in their HRDD processes in 2023 versus 2025.

3.1 How are Companies Integrating the Gender Perspective into their HRDD After the Transparency Act Entered into Force?

Since the Transparency Act entered into force, Norwegian companies report that they have implemented various adjustments to their HRDD processes, with some of these adjustments also seeking to address gender perspectives. Survey responses reveal that many firms for example have revised internal policies and ethical guidelines to address human rights risks more explicitly. Some companies also report integrating gender considerations into these revised frameworks, though the extent of this varies.

Companies are Including Gender in Existing Frameworks rather than Restructuring

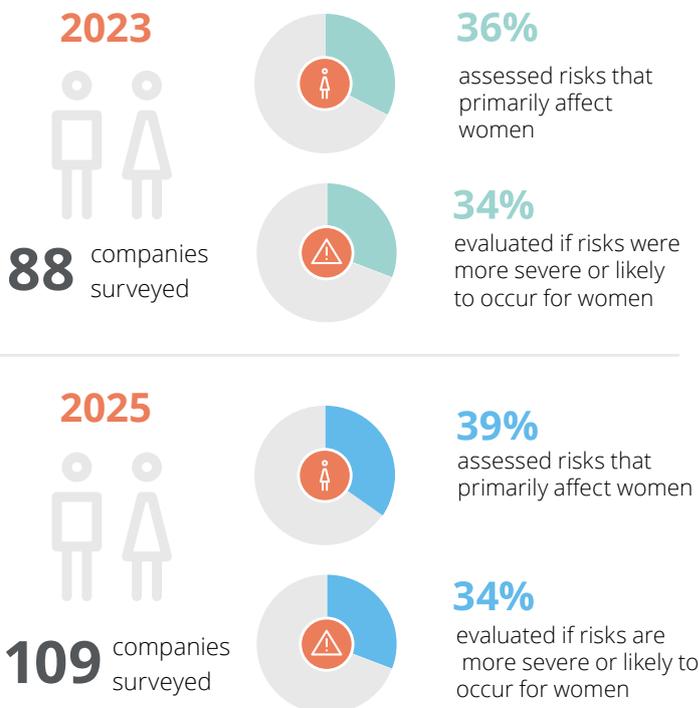
When asked whether they had adopted new tools or methods for monitoring human rights and gender risks, responses revealed limited change. Of the 114 surveyed companies, 74 percent reported using the same approach as before the Transparency Act, while 27 percent companies have adopted new tools specifically for gender assessment.

This pattern suggests that companies may not need to fundamentally restructure their due diligence processes and risk assessments, as one could argue that existing systems provide a solid foundation for HRDD and including the gender perspective. As such, layering gender considerations into existing frameworks could indicate that companies already possess robust HRDD tools and infrastructure. However, it could also imply that gender dimensions have not yet been systematically integrated into the company's risk assessment methodologies, potentially resulting in incomplete identification of gender specific risks.

3.2 Have Norwegian Companies Improved Identification of Gender Specific Risks?

Norwegian companies have made some progress in identifying gender-related human rights risks since 2023, though systematic integration remains limited. In 2023, out of 88 companies, 36 percent assessed risks that primarily affect women, and out of the same 88 respondents, 34 percent evaluated if risks were more severe or likely to occur for women. By 2025, these figures had changed to 39 percent out of 109 companies assessing risk that primarily affect women, and 34 percent evaluated if risks are more severe or likely to occur for women.

Comparison of Gender-Specific Risk Assessment by Norwegian Companies in their Due Diligence

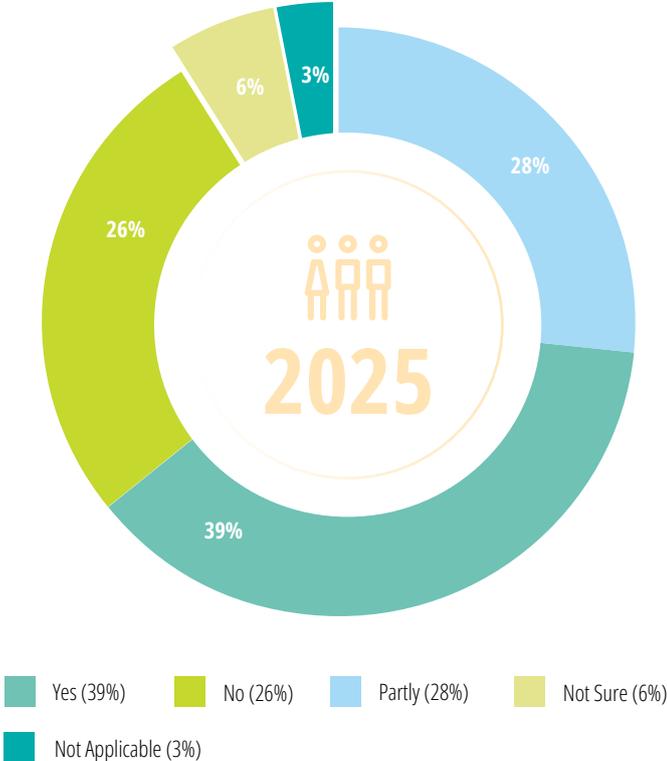


While awareness of gender-specific risks has grown modestly (36 percent to 39 percent), most companies still do not systematically assess risks that primarily affect women. 34 percent of companies assess whether risks are more severe or likely for women, which is unchanged since 2023, revealing a gap where companies identify general human rights risks, while lacking recognition of their gender-specific risk-dimensions. This suggests that gender-responsive due diligence remains limited for most companies.

The 2025 data also reveal another trend: most companies are not systematically assessing gender-specific risks. In 2023, approximately 57 percent of 88 companies either did not assess or only partially assessed risks that primarily affect women or are more severe for women. By 2025, this figure has changed to 56 percent out of 109 companies. This suggests that while some companies have strengthened their gender integration efforts, others have not prioritized gender considerations in their risk assessments, resulting in minimal net progress across the surveyed population.²⁰ These changes are illustrated in **figure 6** and **7**.

Figure 6: Count of Surveyed Companies that have Assessed Human Rights Risks that Primarily Concern Women²³ (2025)

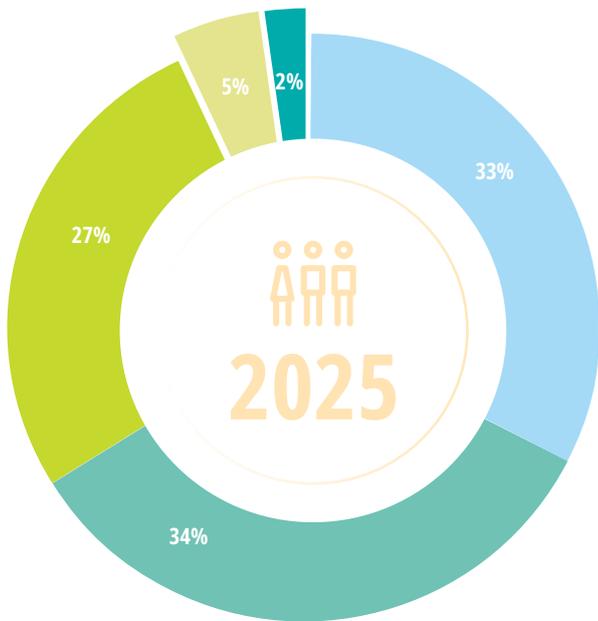
Were Human Rights Risks that Primarily Concern Women assessed in the Latest Due Diligence Assessment?



22. The 2025 survey respondents may differ from the 2023 respondents.
23. N=109
24. N=109

Figure 7: Count of Surveyed Companies that have Assessed Human Rights Risks that are More Serious or more Probable to Happen to Women²⁴ (2025)

Were Human Rights Risk that are More Serious or more Probable to Happen to Women assessed in the Latest Due Diligence Assessment?



Yes (34%) No (27%) Partly (33%) Not Sure (5%)
Not Applicable (2%)

The identified risks in 2025 remain consistent with 2023 findings – discrimination, sexual harassment, unequal pay, inadequate maternity care, and limited career progression– with these categories appearing across the majority of company responses.

However, the 2025 responses reveal a more nuanced understanding of gender risks, with companies increasingly identifying intersecting issues such as gender-based violence, lack of adequate facilities, underrepresentation of women in leadership, and exploitation in informal work arrangements. This suggests that while the core risk categories have remained stable, companies’ awareness of the range and complexity of gender-specific risks has deepened.

Do Companies Act on Identified Gender Risk with Risk-Reducing Measures?

A gap persists between identifying risks and addressing them. Out of 109 companies, 66 percent identified risks that primarily affect women, and 67 percent identified risks that are more severe or likely for women. However, when asked about implementing measures to address these risks, the picture is less encouraging. In their own operations, only 50 percent of

companies²⁵ implemented measures to some degree or greater, while 32 percent took little or no action. In supply chains, the gap widens: only 32 percent²⁶ implemented measures to some degree or greater, while 54 percent took little or no action.

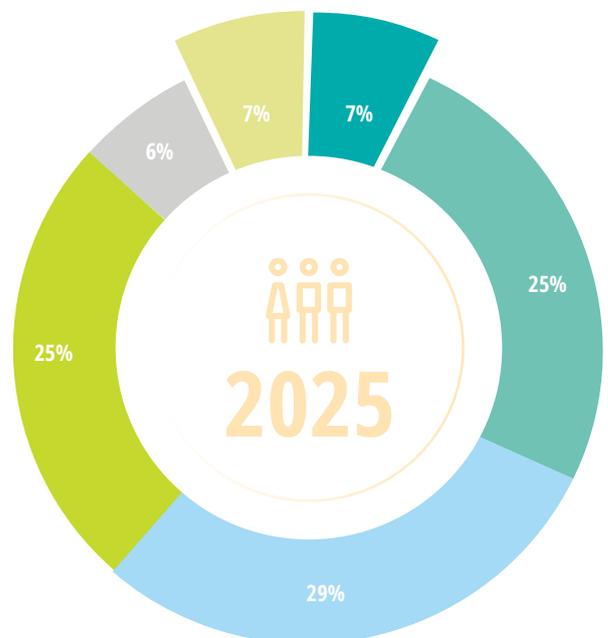
It is important to note that some companies may not have implemented risk-reducing measures because they have not identified or prioritized gender-specific risks. One large retail company with over 10,000 suppliers noted in an interview that, “it is unrealistic to follow up all suppliers directly, and risk assessments must therefore be based on prioritization and risk-based approaches”.

However, among those that did identify risks, the proportion taking action remains noticeably low, suggesting challenges in translating identified risks into concrete measures. It can also suggest that companies implemented measures, however these were not specifically aimed at women despite the risks primarily affecting women.

This is illustrated in **figure 8**.

Figure 8: Implementation of risk mitigation measures specifically designed for women in the supply chain (2025)²⁷

To what extent has the company implemented risk mitigation measures specifically designed for women in the supply chain?



To a large extent (7%) To some extent (25%) To a small extent (29%)
Not at all (25%) Not relevant (6%) Don't know (7%)

25. N=107
26. N=108
27. N=108

This identification-to-action gap suggests that companies are becoming more aware of gender issues, but not all companies implement concrete actions or measures to reduce these identified risks.

When IKEA opened its first store in India, only 20 percent of job applicants were women. Challenges included societal skepticism, concerns about workplace safety and harassment, and women’s primary responsibility for family care, which made balancing work and home life difficult. Gender imbalance may indicate unequal access to employment and pose a risk of disproportionate impact on women.²⁸

To address these barriers and potential risks, IKEA implemented measures such as actively encouraging women to apply and introducing supportive measures to promote work-life balance. In 2018, IKEA launched the ‘Day Care Benefit’ program, establishing on-site day care centers called ‘DAGIS’ at their Hyderabad location.²⁹ This initiative provides childcare for employees’ children, enabling both women and men to work and supporting women’s ability to work and especially return to the workforce.

This example illustrates how IKEA implemented a measure specifically designed to support women, creating a positive impact within their workforce where there were risks impacting men and women differently.

3.3 How do Risk Perceptions Vary Across Different Contexts?

There is a marked difference in how Norwegian companies perceive gender-specific risks across different contexts. However, this variation reflects not only differences in companies’ assessments, but also realistic differences in actual risk exposure in the Nordics compared to parts of the global supply chain where such risks can be significantly higher. This pattern becomes evident when examining companies’ risk perception across three distinct contexts: their own Nordic operations, operations outside the Nordic region, and their supply chains.

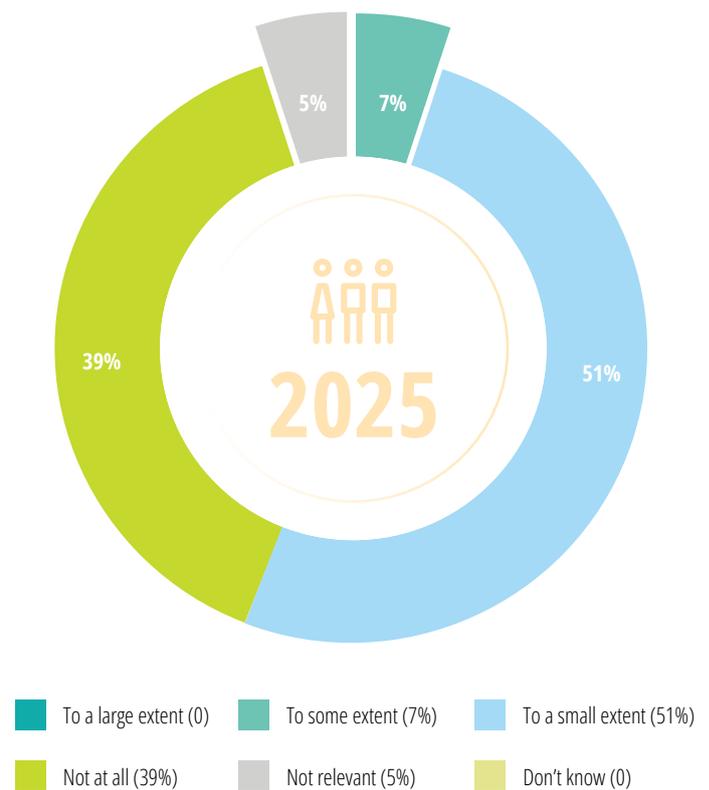
Do Companies Identify Gender Risk in their Own Operations?

Within their own Nordic operations, most companies report minimal gender-specific risk exposure.

In 2025, most surveyed companies perceived no or minimal gender-specific risks in their own Nordic operations. 5 percent of companies³⁰ perceived gender-specific risks “to some extent”, while 51 percent perceived risks “to a small extent” and 39 percent perceived no risks at all. This perception has remained largely consistent with 2023 findings, when 4 percent of companies³¹ perceived risks to “some extent” and 43 percent perceived risks “to a small extent”, and 49 percent perceived no risks at all.

No companies in either year perceived gender-specific risks in their own Nordic operations to a large extent. This is illustrated in **figure 9**.

Figure 9: Companies' Perceptions of Gender Related Risks in Their own Operations in the Nordics (2025) (N = 114)
To what Extent are Women Particularly Exposed to Human Rights Risks in the Company's own Operations in the Nordics?



28. IKEA. (n.d.). Opening doors to diversity in India. Opening doors to diversity in India – IKEA Global
 29. India Retailing. (2018, March 12). IKEA introduces day care benefit for co-workers in India. IKEA introduces ‘Day Care Benefit’ for all co-workers in India
 30. N=114
 31. N=92



Do Companies Identify Gender Risk in Operations Outside the Nordic Region?

For companies with operations outside the Nordic region, the picture is more nuanced. In 2025, 69 percent³² of companies surveyed reported that operations outside the Nordics were not relevant to their business model. Indicating that most Norwegian companies have limited or no direct operations in higher risk geographies.

Among the 31 percent of companies³³ that do operate outside the Nordic region, risk perceptions vary more widely than in Nordic operations: 5 percent perceive gender specific risks “to some extent”, 16 percent perceive risk “to a small extent”, and 7 percent perceive no risks at all.

Comparing 2023 and 2025 data reveals minimal change in how companies perceive gender risks in non-Nordic operations. In 2023, among the 17 companies with operations outside the Nordics 35 percent perceived risk “to some extent”, 82 percent perceived risk “to a small extent”, and 47 percent perceived no risks at all. The 2025 figures show a similar pattern, with companies continuing to perceive limited gender-specific risks in their international operations despite the generally weaker labor protections and higher gender inequality in many non-Nordic countries. This suggests that companies’ understanding of gender related risks for international operations have not significantly matured since 2023, and that systematic gender-specific risk assessments in non-Nordic contexts remain limited.



Do Companies Identify Gender Risk in their Supply Chains?

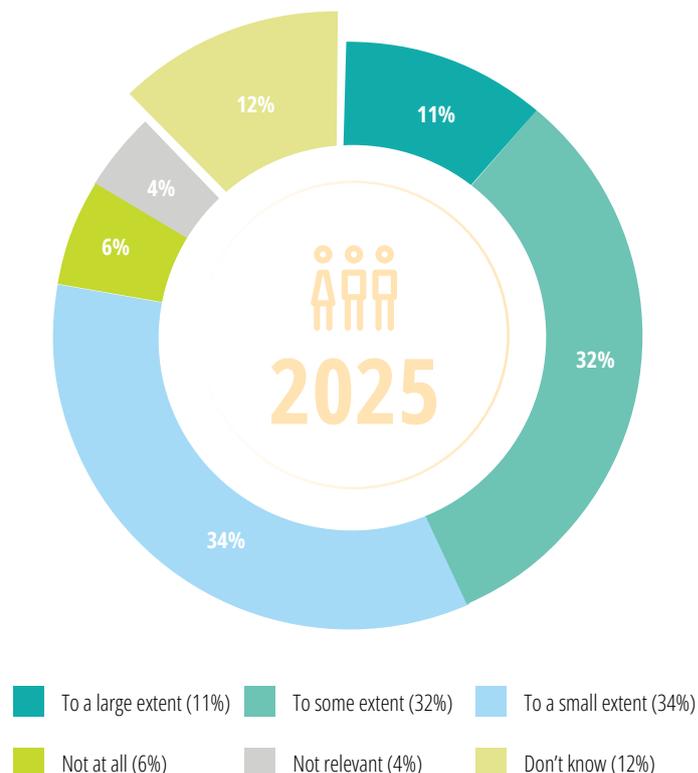
While perception of gender-specific risks in companies’ own operations remain minimal, the picture changes significantly when examining supply chains. In 2025, companies reported notably higher gender-specific risk exposure in their supply chains compared to their own operations. This implies that gender-specific risks in supply chains are perceived as more material than those in own operations.

43 percent of companies³⁴ perceive some level of gender specific risks in their supply chains, with around 11 percent of the companies’ largely identifying risks, and about 32 percent identifying risks to some extent. 34 percent perceive risk to a small extent, while 6 percent report no gender-specific risks at all. This contrasts with the 5 percent of companies perceiving gender-specific risks in their own Nordic operations, indicating that Norwegian companies increasingly recognize supply chains as a primary source of gender-related human rights risks, even as they perceive their own Nordic operations as relatively low-risk environments.

This is illustrated in figure 10.

Figure 10: Companies' perceptions of gender related risks in the supply chain (2025) (N =114)

To what extent are Women Particularly Exposed to Human Rights Risks in the Company's Supply Chain?



Comparing these findings with the 2023 baseline³⁵, reveals a modest but meaningful shift in risk perception. While the proportion of companies identifying risks to a large extent remained relatively stable (11 percent in 2025 compared to 10 percent in 2023), fewer companies now deny gender risks entirely. In 2023 16 percent of companies reported no gender-specific risks in supply chains, compared to 6 percent in 2025. This suggests that more companies recognize gender-specific vulnerabilities in their supply chains, even if many still perceive these risks as limited rather than severe. Additionally, the proportion perceiving “some extent” of risk has decreased slightly (32 percent in 2025 versus 39 percent in 2023), possibly reflecting a more nuanced understanding of risk levels.

The analysis of annual and/or sustainability reports from Norway’s 50 largest companies’ reveals significant variation in how companies address gender-specific risks in supply chains. Approximately 31 companies explicitly mention gender in their HRDD reporting, yet only a subset provide detailed descriptions of gender-specific risks in supply chains. Most companies that mention gender focus on general risks such as discrimination, harassment, and pay gaps without supply chain-specific analysis. Sectoral patterns in the document analysis reveal that consumer

32. N=110
33. N=110
34. N=114
35. N=92

retail and food companies demonstrate greater awareness of supply chain gender risks. The energy and industrial sectors show mixed approaches. Companies within the financial sector typically provide limited supply chain gender risk identification.

While 43 percent of companies identify gender-specific risks in supply chains³⁶, 32 percent implement measures – compared to 51 percent in own operations. The lower number of companies who implement risk reducing measures supply chains compared to own operations suggest that companies face greater challenges in addressing gender risk in supply chains, where companies typically have less control and oversight.

This data reveals a gap between identifying risks and addressing them: companies are more likely to identify gender risks than to address them. This gap is particularly pronounced in supply chains, where visibility and leverage are more limited. The persistence of this identification-to-action gap indicates that while regulatory requirements and increased awareness have prompted companies to assess gender dimensions, translating these assessments into concrete, gender responsive mitigation strategies remains a challenge.



Why do Companies Perceive Limited Gender-Risk in their Supply Chain?

A substantial portion of companies perceive limited or no gender-specific risks in their supply chains: 34 percent³⁷ of companies perceived risks to a small extent, 12 percent were uncertain about gender-specific risks, 6 percent perceived no risk at all, and 4 percent indicated that gender risks were not relevant to their supply chain context. This suggests that while awareness of supply chain gender risks has grown, a significant proportion of Norwegian companies may underestimate or dismiss these risks.

When asked why they perceived limited or no gender-specific risks, Norwegian companies provided several justifications that reveal both legitimate contextual factors and potential blind spots in risk assessment.

Many companies cited strong Nordic and European legal protections as the primary reason for low-risk perception. Companies emphasized robust labor laws, established workplace standards, and internal policies that exceed legal requirements, arguing these provide comprehensive protection against, for example, gender discrimination.

Companies with supply chains concentrated in the Nordic region or Western Europe pointed to lower gender-specific risk profiles in these geographies. Others emphasized direct oversight of established suppliers and regular audits, arguing that close relationships would surface any gender-related issues. Some companies based their low-risk perception on the absence

of reported complaints or incidents, rather than on systematic risk assessment.

However, some also acknowledge that this absence of evidence may reflect data gaps rather than the absence of actual risks. While companies cite robust Nordic legal protection, geographic concentration in low-risk regions and absence of reported incidents as justifications for perceiving low gender-specific risks, some 2025 responses suggest emerging awareness of limitations. Specifically, some companies acknowledge that legal frameworks do not eliminate gender risks, and some recognize that underreporting due to stigma and power imbalances may mask actual incidents.

However, one persistent blind spot remains: some companies continue to reason that limited female workforce representation means gender risks are not relevant, overlooking risks related to exclusion, barriers to entry, and safety hazards for the women who do work in male-dominated sectors. As one automotive company noted in a 2025 interview, “gender balance in our industry is poor”, while indicating the need for active efforts to address the issue.

This perception of irrelevance is widespread among companies that have not conducted gender-specific risk assessments. In the 2025 survey, 39 percent of the 33 companies that did not assess gender-specific risks stated that such risks were not relevant to their business or supply chain.

Table 5: Justifications for Low-Risk Perception Among Norwegian Companies

Justifications for Low-Risk Perception

- Strong Nordic and European Legal Protections
- Geographic Concentration in Low-Risk Regions
- Absence of Reported Incidents
- Limited Female Workforce Representation
- Supply chain complexity
- Focus on formal equality mechanisms

36. N=114
37. N=114

3.4 What Drives Companies to Identify Gender Risk?

The gap between risk identification and implementation reveals how risks are not uniformly identified and are affected by various conditions. As such, understanding why companies identify gender risks is critical. Contextual factors such as geographic location, workforce composition, supply chain visibility and economic relationships shape which companies recognize gender-specific vulnerabilities and which overlook them.



Geography Drives Risk Perception

When asked why they identified gender-specific risks in their supply chains, companies overwhelmingly cited geographic location and governance challenges in those regions as the primary reason. Thus, geographic location and governance capacity emerge as the strongest drivers of gender risk identification.

68 percent³⁸ of those identifying gender specific risks (50 companies) cited suppliers operating in countries with high gender based human rights risks among other factors, while 8 percent³⁹ (4 companies) identified gender risks in their own operations outside the Nordic region. This difference reveals that companies view geographic location as a critical determinant of gender risk exposure. The 2025 findings align closely with the 2023 baseline, confirming that geography and weak governance in those geographies remain a primary driver of gender risk identification.



The 2025 findings align closely with the 2023 baseline, confirming that geography and weak governance in those geographies remain a primary driver of gender risk identification.



In 2023, 68 percent⁴⁰ out of the 50 companies that identified gender specific risks linked these to risks to operations in countries with weak labor protections and limited governance capacity. Regions like East Asia (China and Malaysia specifically) were explicitly identified as high-risk environments where systematic gender inequality creates conditions for human rights violations. The consistency between 2023 and 2025 findings suggest that companies have maintained a reasonable risk assessment approach: they recognize that women working in countries with weak labor protections and limited governance are at a heightened risk of gender-based discrimination, harassment and exploitation.



Workforce Composition as a Risk Driver

While geographic location is the strongest driver of gender risk identification, workforce composition emerges as a secondary but significant driver. When asked about reasons for identifying gender-specific risks, 38 percent⁴¹ of those identifying gender-specific risks cited suppliers with large proportions of female employees among other factors. These companies recognized that sectors with predominantly female workforces face heightened gender-specific vulnerabilities.

The sectors identified as particularly high-risk due to female workforce concentration include textiles, electronics, home-based production, and flower production. This concern reflects a documented pattern: the vast majority of low-paid, low skilled workers in global value chains are women, especially in export-oriented manufacturing and food production.⁴² These sectors are recognized as inherently higher risk for gender-based violations due to power imbalances and limited worker protections.⁴³ This awareness reflects a reasonable understanding of sectoral risk dynamics. 10 percent⁴⁴ of those identifying gender specific risks in their own operations cited a predominantly female workforce as a reason for identifying gender risks, suggesting that companies perceive workforce composition as a more significant risk factor in supply chains than in their own Nordic operations.

The 2025 findings align with 2023 observations, which noted that workforce composition shapes risk perception.

Companies in sectors with predominantly female workforces – particularly textiles and fashion – have historically demonstrated greater awareness of gender-related human rights risks. However, the relatively low proportion of companies citing workforce composition (38 percent⁴⁵) compared to those citing geographic factors (68 percent⁴⁶) indicates that geographic location remains the dominant driver of gender risk identification, with workforce composition serving as a supporting factor in risk assessment.

However, in interviews it was discussed that a workforce dominated by men, with less female employees, also could be a significant risk driver. As such, both workforce composition leaning towards being predominantly female as well as that leaning towards a male dominated composition can both serve as risk drivers when it comes to gender-specific risks.

38. N=50

39. N=4

40. N=50

41. N=50

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

43. Deloitte AS and CARE Norway, Gender Equality and the Norwegian Transparency Act (May 2023), p. 20. (referencing Actionaid, "We mean business: protecting women's rights in global supply chains", 2020)

44. N=50

45. N=50

46. N=50



Supply Chain Visibility and Complexity as a Risk Driver

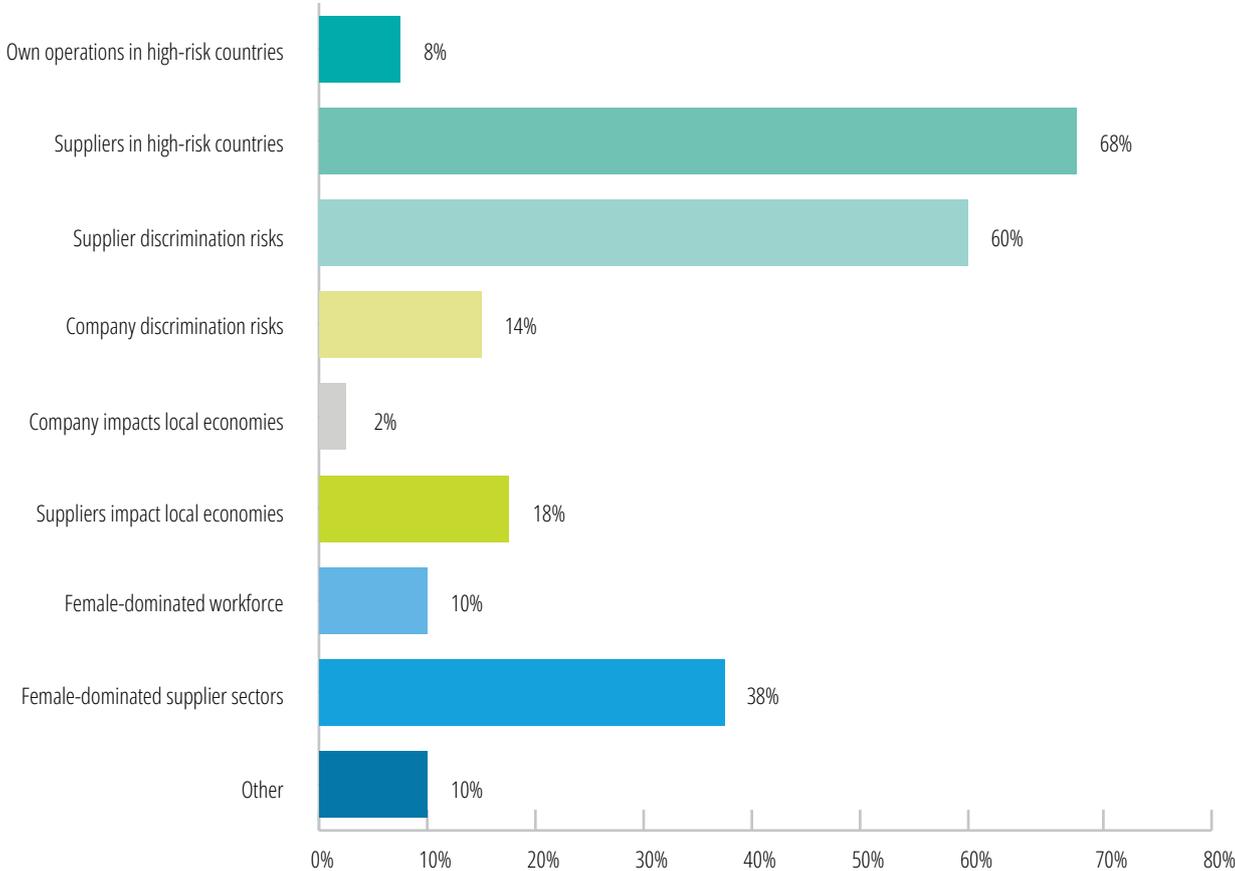
Beyond geographic location and workforce composition, supply chain visibility and complexity emerge as important contextual factors shaping gender risk identification. When asked about reasons for identifying gender-specific risks, several companies highlighted the challenges of assessing risks across multiple supply chain tiers. The open-ended responses in the survey reveal that companies acknowledge visibility gaps, particularly in lower supply chain tiers where gender-based violations could potentially occur undetected.

Companies recognize that unpredictable and global supply chains create significant visibility challenges. While they maintain control over direct suppliers (tier 1), they lack visibility into deeper levels of their supply chains here gender-based violations could potentially occur undetected. Some companies noted that women’s limited economic alternatives and dependency relationships create conditions where poor working conditions are more readily accepted. Lack of visibility is thus a particularly big problem in complex, multi-tier supply chains where products pass through numerous intermediaries before reaching final production.

The in-depth interviews reveal that companies operating in sectors with extensive supply chains – such as food and beverage retail with thousands of suppliers – struggle to assess risks beyond tier-1 suppliers. One company noted that supply chains can extend up to seven levels from production to retail, making comprehensive gender risk assessment impractical without more sophisticated tools and methodologies.

Few companies have yet implemented systematic approaches to address these visibility challenges. Supply chain visibility and complexity thus function primarily as barriers to comprehensive gender responsive due diligence, limiting companies’ ability to identify and mitigate gender-specific risks in lower supply chain. The reasons for the surveyed companies’ identifying gender-specific risks in operations or supply chain is illustrated in **figure 11**.

Figure 11: Reasons for Identified Gender-Specific Risks in Operations or Supply Chain (N=50) (2025)⁴⁵
Reasons for identified gender-specific risks in operations or supply chain



47. Respondents were allowed to select multiple options for this question. As a result, the percentages presented may sum to more than 100%, reflecting the multiple selections made by participants.

3.5 What Gender-Specific Risks are Companies Identifying and how are they Addressed?

The companies list several examples of risks they have identified as specific for women. Many of these are consistent with the ones identified in 2023, such as discrimination on the basis of sex, sexual harassment, insufficient maternity care and unequal pay. However, there are some more detailed examples in the 2025 survey.

Table 1 lists some of the gender-related human rights risks that companies in Deloitte’s survey identified in their risk assessments. Most of the risks that companies identify are in their supply chains, particularly in lower levels of the supply chain (e.g., extraction of raw materials). Unequal pay, discrimination, harassment, and security are some of the risks the surveyed companies outlined for their own operations in 2023 that are still mentioned in 2025.

Table 1: Gender-Related Human Rights Risks Identified by Companies in Deloitte’s Survey

Gender-Related Human Rights Risks:
• Strong Nordic and European Legal Protections
• Geographic Concentration in Low-Risk Regions
• Absence of Reported Incidents
• Limited Female Workforce Representation
• Supply chain complexity
• Focus on formal equality mechanisms

As described on page 15 our survey identifies a gap between identifying and addressing risks. In 2025, 50 percent⁴⁸ of companies reported implementing gender-specific measures to a large or some degree in their own operations and 32 percent⁴⁹ to a large or some degree in their supply chain, compared to 31 percent in 2023⁵⁰. This indicates that companies are implementing risk-reducing measures, but these are mainly focused on own operations.

Companies employ a range of gender-specific measures, from basic grievance mechanisms and training routines to more sophisticated approaches such as gender-sensitive audits, leadership programs for women, and gender-based violence and harassment (GBVH) training. In own operations, measures focus on equality mapping, pay gap analysis, and mentorship programs. In supply chains, companies increasingly implement targeted interventions such as menstrual hygiene management projects and sexual harassment complaint committees.

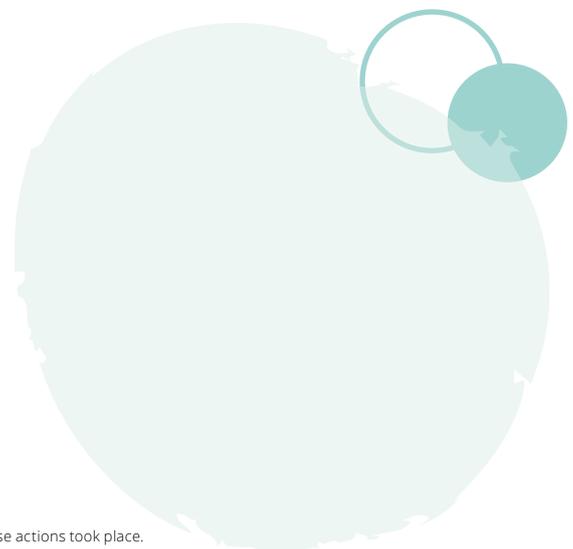
While 68 percent⁵¹ of companies reported implementing gender-specific risk reducing measures in their own operations, and 61 percent⁵² has done so in their supply chain (“in large degree”, “in some degree”, or “in small degree”), the scope varies. A small number of companies describe integrated strategies across policy, training, and auditing. Many others describe general measures without explicit gender focus. This variation reflects that awareness of gender-specific risks has not yet translated into uniform adoption of comprehensive gender-responsive due diligence practices.

Systematic integration seems to be the exception, not the norm, among Norwegian companies subject to the Transparency Act. However, some companies described examples of a systematic process. One respondent provided this example:

A textile company described a menstrual hygiene management project for female garment workers, including provision of sanitary products, educational workshops and WASH facility improvements. This represents a targeted response to a specific gender-related risk identified in their supply chain.

Another company describes a data-driven approach with 50+ parameters for supplier assessment, including gender and social factors, combined with systems for assessment of sustainability and risks associated with activities or processes. A representative from a company within textile explains that they have set specific goals for how many women should work in supplier factories.

The company of one respondent requires suppliers to meet Equality, Diversity and Respect standards in supplier contracts. Another company reports global diversity and inclusion policies, gender pay gap analysis, mentorship programs for women in leadership, and systematic supplier monitoring through contracts and audits with explicit non-discrimination requirements.



48. N=108
 49. N=108
 50. In the 2023 survey, companies were not asked separately about their own operations and supply chains. So, the data only shows whether they took any risk-reducing actions for women overall, without specifying where these actions took place.
 51. N=107
 52. N=108

Companies with systemic gender integration in their HRDD share some common features, illustrated in table 2.

Table 2: Characteristics of systemic approaches to gender integration in HRDD

Characteristics of systemic approaches

- Explicit gender policies and targets (e.g., percentage of women in leadership)
- Training and awareness programs (e.g. GBVH training, unconscious bias courses)
- Supplier requirements (e.g., codes of conduct with gender clauses)
- Monitoring and auditing (e.g., gender-sensitive audits, third-party verification, especially in supply chain where risk is identified.)



Why is Mitigation of Gender Risk in the Supply Chain Limited?

Despite the range of measures described above, a gap persist between identifying and addressing gender risk in supply chains. 54 percent⁵³ of companies have implemented minimal or no gender-specific measures in supply chains. This suggests that companies face greater challenges in addressing gender risks beyond their direct control.

Companies report struggling with the scale and complexity of supply chains. While companies recognize the need to address gender risks in supply chains, the sheer number of suppliers some companies have limits their ability to implement gender-specific measures. Some companies acknowledge limited engagement with suppliers on gender issues, with one noting that gender-specific measures are implemented “to a small extent with suppliers, because we are not the employer and we do not see it as necessary, given that we have good relationships and overview of all suppliers.”



Are Suppliers Willing to Address Gender Risk?

Companies that have implemented supply chain measures emphasize the importance of direct engagement with suppliers. Responses indicate that measures companies are implementing are dialogue and contractual requirements to drive gender integration and reduce risk.

One company noted the need for “supplier meetings/dialogue to ensure they take care of women in their supply chain” suggesting that suppliers do not automatically prioritize gender issues without explicit company engagement. Several companies have implemented capacity-building initiatives: One company in textiles has developed leadership programs for women in supplier factories across Bangladesh, India, and Turkey, including training

on gender-based violence and harassment (GBVH). Another textile company has engaged suppliers in menstrual hygiene management projects for female garment workers.

These examples demonstrate how companies can invest in supplier capacity building—though such initiatives remain limited across sectors.



How do Companies Track Gender Outcomes in Supply Chains?

Companies employ various monitoring mechanisms to track gender-related outcomes in supply chains, though the effectiveness of these approaches remains unclear. Monitoring methods include annual audits, inspections across multiple areas including gender and pay equity, and dialogue with suppliers based on audit findings. One company noted conducting “regular inspections across 16 inspection areas, including gender equality and pay,” while another emphasized “systematic risk assessment and follow-up through audits and dialogue,” with requirements for “non-discrimination, safe working conditions, and access to reporting channels.” However, these responses do not indicate that these monitoring approaches effectively assess whether gender-specific measures improve conditions for women or reduce gender-related risks in themselves.

3.6 Does Gender Risks Vary by Sector?

The 2025 survey reveals notable variation in how different sectors approach gender responsive due diligence. Companies in textile and fashion industry, sectors with long standing attention to gender-related human rights risks, demonstrate greater awareness and more detailed identification of gender specific risks. These companies frequently mention risks such as gender-based violence and harassment (GBVH), menstrual hygiene management, and discrimination in hiring and promotion.

In contrast, companies in sectors traditionally perceived as lower-risk for gender issues, such as energy, finance, and IT, often report minimal gender-specific risk exposure, frequently citing the absence of reported incidents or the prevalence of Nordic labor protections as justification for not integrating the gender perspective more systematically.

The document analysis of Norway’s 50 largest companies supports this pattern: companies in consumer retail, textiles, and food/beverage sectors are more likely to explicitly mention gender in their HRDD reporting, while companies in finance, energy and real estate rarely do so.

However, this sectoral pattern may reflect differences in risk awareness rather than actual risk exposure. Companies in high-risk sectors have invested in more gender-focused training and stakeholder engagement, making them more likely to identify gender-specific risks. Companies in other sectors may have similar risks but lack the awareness mechanisms to identify them.

53. N=108

3.7 Are Companies Actually Identifying and Remediating Gender Specific Harm?

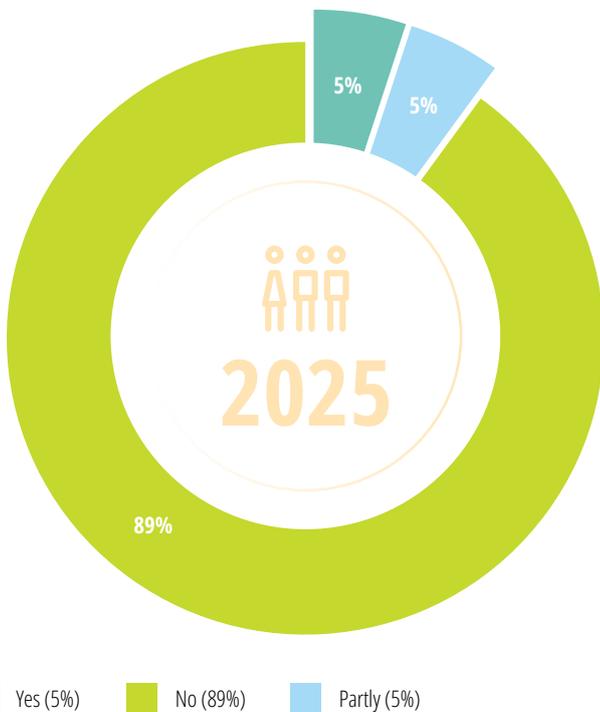
While companies increasingly identify potential gender-related risks, few reports having identified actual negative impacts on women in their operations or supply chains. Of the 114 surveyed companies, 5 percent⁵⁴ reported identifying actual negative impacts specifically affecting women, and an additional 5 percent reported partial identification. This low figure suggests either that companies' mitigation measures are effective, or that actual impacts remain undetected due to visibility gaps and underreporting.

Among the 12 companies that identified actual impacts, all reported that remediation had been attempted or completed, either fully or partially. No company reported failing to address identified impacts.

However, the limited number of companies identifying actual impacts raises questions about the effectiveness of risk identification mechanisms, particularly in supply chains where visibility is constrained. This is illustrated in **figure 12**.

Figure 12: Has your business identified negative impacts (actual harm) on people and/or society that specifically affect women? (2025)⁵³

Has your business identified negative impacts (actual harm) on people and/or society that specifically affect women?

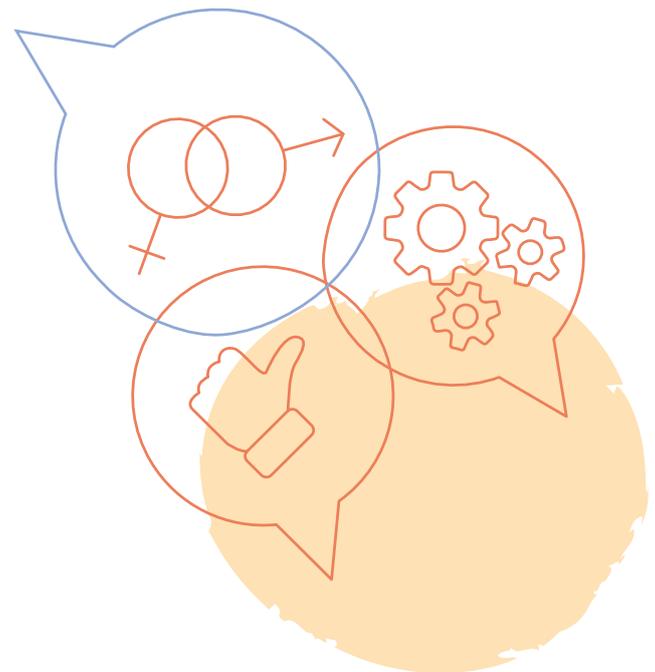


3.8 Are Companies Using New Tools for Gender Responsive HRDD?

Out of the 114 companies surveyed, 27 percent report having adopted new tools. This limited adoption indicates that Norwegian companies have not necessarily restructured their due diligence methodologies since the Transparency Act entered into force. Instead, gender considerations are often integrated into existing frameworks. This could suggest that companies view gender assessments as a natural extension of their current practices, rather than requiring a fundamental methodological overhaul. However, it could also be a result of resource constraint and limited awareness of gender-specific risks.

Companies that have adopted new tools report using platforms such as Sedex, EcoVadis, and Etisk Handel Norge's framework, which they report provide gender-disaggregated data and supplier assessment capabilities.

Two of the companies surveyed also report applying the **checklist for equality in the value chain** developed by Care Norway.



54. N=114
55. N=113

Table 3: Gender-Integration Measures & Tool**Gender-Integration Measures & Tools listed by Norwegian companies**

- Systematic due diligence assessment with gender perspective using internal checklists and assessment templates
- External supplier monitoring systems
- Fair trade certification and supplier engagement
- Sedex platform with SMETA alignment
- Collaborative mapping of new tools and methodologies in joint projects
- Digital due diligence tools development
- New contract system for supplier documentation and digitalized inquiries
- Ecovadis for supplier risk assessment
- Sedex, Etisk Handel Norge, and Creditsafe for sanctions screening
- CHS-SEAH risk assessment for gender-based violence and harassment
- Protencon system for supplier chain monitoring
- CEMAsys sustainability system for supplier engagement
- New quality system module implementation
- Data-driven supplier risk assessment with 50+ parameters including social sustainability
- Continuous development of external system tools for due diligence monitoring
- Fair trade membership with supplier mapping and documentation
- Supplier risk identification through engagement and documentation
- Eco Vadis revision in planning

However, the adoption of these tools does not automatically translate into systematic gender integration, as tools are only effective if companies have the awareness, capacity, and commitment to use them for gender-specific analysis.

3.9 What Prevents Systematic Gender Integration?

The findings presented above demonstrate that Norwegian companies have made incremental progress in recognizing gender-specific risks, particularly in supply chains. However, recognition alone is insufficient. A gap persists between identifying gender-related vulnerabilities and implementing concrete measures to address them—a pattern that becomes more pronounced in complex supply chains where visibility and leverage are limited. This identification-to-action gap does not necessarily reflect indifference but rather points to deeper systemic obstacles. The following chapter examines the primary barriers preventing Norwegian companies from translating gender awareness into systematic, gender-responsive due diligence practices.



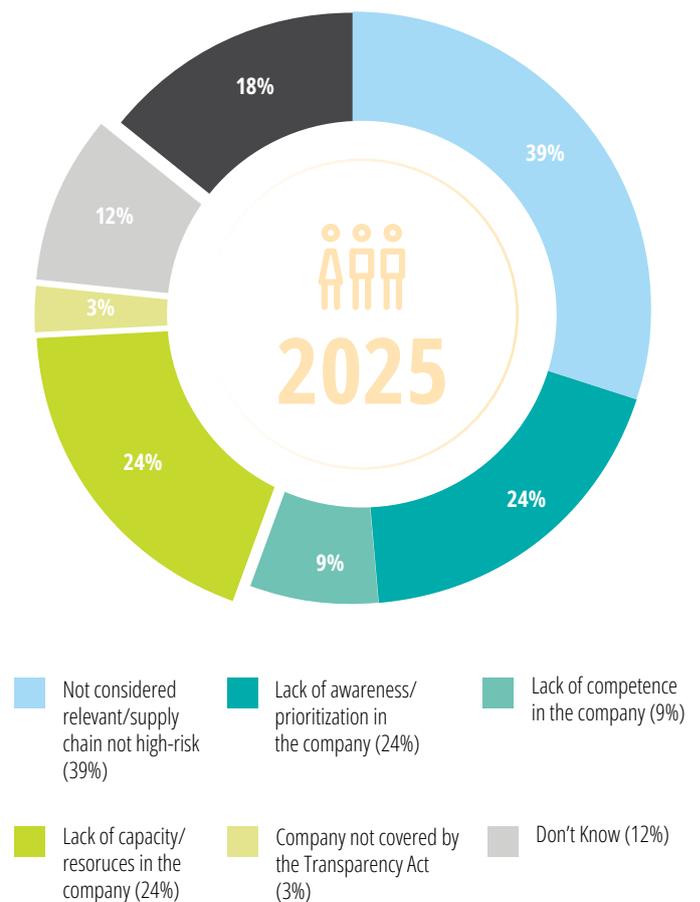
4 What are the Main Challenges and Barriers to Integrating the Gender Perspective?

Despite the Transparency Act coming into force in July 2022 and the heightened regulatory focus on HRDD, Norwegian companies still face challenges in converting awareness of gender-specific risks into systematic, gender-responsive mitigation strategies.. This chapter examines the primary barriers—including lack of awareness, resource constraints, and data gaps—that prevent systematic identification and mitigation of gender-specific risks, particularly in complex supply chains.

While the Transparency Act’s entry into force in July 2022 and increased regulatory attention to HRDD, Norwegian companies continue to face barriers in translating awareness of gender-specific risks into systematic, gender-responsive mitigation strategies. While the 2026 analysis reveals modest progress in baseline awareness—particularly in recognizing that gender-specific risks exist in supply chains—there is a gap between awareness and action. This chapter examines the key obstacles that prevent companies from integrating gender perspectives throughout their due diligence processes, comparing findings from the 2026 analysis with the 2023 baseline to identify what has changed, what persists, and what new challenges have emerged.

The barriers to systematic gender integration are multifaceted and interconnected, operating across individual, structural, and organizational levels. Some primary barriers become evident: lack of awareness about gender-specific risks, unreliable data and limited supply chain visibility, resource constraints, perceived irrelevance of gender risks, absence of systematic tools and methodologies, organizational and structural barriers, supply chain-specific challenges, lack of guidance. While some barriers have improved since 2023, many persist, and new obstacles have emerged as companies transition to more comprehensive implementation of gender responsive HRDD. Norwegian companies’ reasons for not assessing gender specific risks illustrate many of these barriers, as seen in **figure 13**.

Figure 13: Reasons for not Assessing Gender-Specific Risks (2025)⁵⁵
Why Has Your Company Not Assessed Gender-Specific Risks?



4.1 Companies Lack Awareness of Gender-Specific Risks

Lack of awareness about gender-specific issues and how to integrate gender perspective into HRDD remains a barrier, though baseline awareness has improved between 2023 and 2025.

The 2023 baseline found that lack of awareness was a primary barrier to systematic integration of gender perspectives. While many companies showed awareness of human rights risks that are gender-related, such as discrimination, sexual harassment, and inadequate maternity care, few companies had adopted systematic processes for considering how risks may impact women differently or disproportionately.

In 2025, we found that out of the 33 companies that did not assess gender-specific risks, 24 percent⁵⁷ cited lack of awareness or prioritization as a barrier. This represents a decrease from 2023.

The perception that the gender perspective is not relevant is widespread among companies that have not assessed gender-specific risks. In the 2025 survey, 39 percent⁵⁸ of companies that did not assess such risks cited that gender-specific risks were not relevant to their business or supply chain.

Some companies that did not assess gender-specific risks justified this by stating that work with equality and diversity is ongoing, and that the new requirements following the Transparency Act is primarily related to documentation. This could indicate that some companies perceive that the Transparency Act has not required changes to their approach because they already work with gender equality and diversity issues. Alternatively, it could mean that companies view the Act's requirements primarily adding a documentation obligation to existing practices rather than requiring new, substantial analysis.

Awareness varies significantly by sector, both in 2023 and 2025. Companies in the textile and fashion industry still demonstrate greater awareness of gender-related human rights risks, compared to other sectors like energy, finance and IT.

One large automotive company acknowledged that while they have implemented due diligence processes, they have not systematically considered how risks might impact women differently. This appears to reflect broader findings from the 2023 analysis, which identified lack of awareness about gender-specific risks as a significant barrier to integration of the gender perspective in HRDD.

In contrast, certain sectors—particularly textile and fashion—face heightened gender-related risks in their supply chains due to higher concentrations of female workers.⁵⁹ This exposure has created external pressure and industry momentum over the last two decades for gender-responsive due diligence in the sector.⁶⁰ In turn, this might also affect their risk identification and integration of gender perspectives, compared to sectors associated with less gender specific risks and in turn less external pressure.

4.2 Companies Lack Guidance and Tools for Gender Responsive HRDD in Supply Chains

There is a significant barrier among Norwegian companies on how to identify and assess gender-specific risks in complex, multi-tier supply chains. This gap has persisted from 2023 to 2025, though its nature has evolved.

In 2023, we found that companies lacked understanding of how to conduct gender-sensitive risk assessments. Supply chains visibility was an evident challenge for companies, particularly for identifying gender-specific risks beyond tier-1 suppliers. Additionally, few companies had integrated gender or women's rights as specific criteria in their due diligence procedures.

This pattern continues in 2025. Companies continue to lack concrete tools and methods for identifying how risks affect women differently in supply chains. One large company within the retail sector noted that while they recognize the importance of gender perspectives, they lack concrete tools and methods for identifying how risks affect women differently in their supply chain. The company explained further that the complexity of managing thousands of suppliers makes it difficult to prioritize gender-specific assessments without clear guidance.

The survey shows that 9 percent⁶¹ of companies that did not assess gender-specific risks cited lack of competence as a barrier. This indicates that even when companies recognize the importance of a gender perspective, they often lack the specific competence required to conduct such analysis.

This reflects a shift from 2023, where more companies lacked awareness of why gender perspectives matter, to 2025, where companies recognize the importance but lack practical tools for implementing a gender perspective. Thus, despite increased regulatory focus, companies continue to cite lack of guidance as a barrier.



57. N=33

58. N=33

59. Deloitte & CARE Norway 2023, p. 20

60. Deloitte & CARE Norway 2023, p. 29

61. N=33

4.3 Data Gaps Limit Gender Risk Assessment

A lack of reliable information and data related to women's rights in the supply chain emerged as a significant barrier in 2023 and remains so in 2025.

The 2023 report identified significant data gaps in companies' gender-related assessments. Here, we noted for example that most companies did not systematically analyze data on workforce composition and promotion rates. More broadly, companies faced challenges accessing reliable baseline data to identify gender-related disparities in their supply chains.⁶²

Since our last assessment, the Equal Pay Directive – now mandatory in Norway through the Equality and Anti-Discrimination Act (§ 26)⁶³ – has prompted some companies to start collecting gender-disaggregated data on pay and workforce composition, particularly among their own employees.

However, systematic data collection processes remain inconsistent across sectors. While companies report increased awareness of data needs, gaps persist. This is particularly true in the supply chains where the complexity and number of suppliers limit visibility and systematic monitoring.

New data gaps have emerged around gender-specific impacts and outcomes of mitigation measures, intersectional vulnerabilities (such as women from minority backgrounds), and gender-related issues in informal work arrangements. Notably, the survey data reveals that 45 percent⁶⁴ of the companies perceive no or minimal gender-specific risks in their supply chains, suggesting that data gaps may reinforce perceptions of low risk. As such, companies without robust data collection might be less likely to identify or prioritize gender issues.



Supply Chain Complexity Prevent Risk Identification

In 2023, supply chain visibility emerged as a critical barrier to gender-responsive due diligence, with Norwegian companies struggling to identify gender-specific risks beyond tier-1 suppliers in complex, multi-tier supply chains. This limited visibility prevented companies from effectively assessing and addressing gender-related impacts throughout their operations.

Supply chain complexity remains a barrier to gender-responsive due diligence, and our survey shows little movement since 2023. Most surveyed companies manage hundreds to tens of thousands of suppliers, yet visibility is typically limited to tier-1 suppliers while deeper supply chain tiers remain unclear—a visibility gap that is particularly relevant for companies with global operations.

This suggests that supply chain complexity remains a persistent structural barrier with limited progress in addressing it over the past two years.

4.4 Are Gender Issues Underreported?

The 2023 analysis found that some companies relied on the absence of reported complaints as evidence of low gender-related risk. However, the report noted that gender-related issues are often underreported due to stigma and power imbalances, particularly when workers lack trust in reporting mechanisms or fear retaliation from supervisors. Interview data from 2025 suggests that this pattern persists, as most companies have not systematically integrated gender-specific risk assessment into their due diligence processes. Companies also lack concrete tools and methods to identify how risks affect women differently. While companies continue to rely on the absence of reported incidents as evidence of low risk, there is emerging recognition, particularly among larger companies, that this approach has limitations. Interview participants from companies in the retail and automobile sector recognize that their current risk assessments may not capture gender-specific vulnerabilities, particularly in non-Nordic supply chains where regulatory oversight is weaker.

4.5 Smaller Companies Face Disproportionate Challenges

Resource constraints remain a persistent barrier to gender-responsive due diligence. In 2023, smaller companies reported difficulty in allocating resources to gender-specific assessments alongside general Transparency Act compliance. This persists in 2025, where 24 percent of the surveyed companies that had not assessed gender-specific risks cited lack of capacity or resources as a primary reason. This suggests that resource limitations are structural rather than temporary.



Multiple Regulations Compete for Resources

The implementation of the Transparency Act combined with other regulations and reporting requirements, such as the CSRD, has created administrative complexity for Norwegian companies.

In both interviews and survey responses, companies stated that they now must navigate multiple, sometimes overlapping regulatory frameworks—while simultaneously responding to evolving expectations from investors and civil society.

In 2023, companies reported that gender-specific risk assessment was viewed as an additional layer on top of existing due diligence requirements, leading many to prioritize other risk areas perceived as more material.



Why are Smaller Companies Facing Disproportionate Challenges?

In 2023, smaller companies reported difficulty allocating resources to gender-specific risk assessments, limited access to external tools, and competing demands from core business operations. By 2025, resource constraints continue to limit implementation of gender-responsive due diligence. 59 percent⁶⁵ of surveyed companies report little or no change in their equality and discrimination work since the Transparency Act entered into force, indicating that resource constraints limit progress across company sizes.

One interview reveals that smaller companies might lack dedicated resources, and struggle to access affordable external tools tailored to their scale. It was noted by this company that they had to prioritize based on their available resources which impacted their

62. Deloitte & CARE Norway 2023, p. 31

63. Regjeringen.no, "Om likelønnsdirektivet," November 20, 2025

64. N=114

65. N=114.



possibility to identify and mitigate risk, such as gender specific risk. However, some companies report having found great value in collaborative approaches through industry networks, which help develop methodologies and measures without bearing full costs individually.

4.6. Why do Some Companies Dismiss Gender Risks?

While a substantial proportion of Norwegian companies continue to perceive limited or no gender-specific risks in their supply chains, risk perception has shifted modestly between 2023 and 2025.

While 45 percent⁶⁶ of companies still perceive low or no gender-specific risks in their supply chains, fewer companies now dismiss such risks entirely: 6 percent perceive no risk at all, compared to approximately 16 percent⁶⁷ in 2023. Conversely, 34 percent⁶⁸ of companies now recognize gender-specific risks to at least a small extent in their supply chains.

4.7 Companies Lack Systematic Tools and Methodologies

As discussed in section 4.2, companies recognize the importance of gender perspectives but lack concrete tools and methodologies for implementation. This barrier is reflected in tool adaptation rates: 27 percent⁶⁹ of companies have adopted new tools specifically designed for gender analysis, while 74 percent⁷⁰ continue to use the same approaches as before the Transparency Act came into force. This represents minimal change since 2023.

However, this might reflect that companies work with established due diligence systems to incorporate gender perspectives without requiring an entire methodological restructuring. This is an approach that can prove efficient if the existing frameworks are sufficiently robust to capture gender-specific risks.



What Tools are Companies Currently Using?

Companies have adopted a range of new tools (see table 3). The range of available tools has also expanded slightly since 2023—with new tools such as CHS for SEAH⁷¹ emerging.

It is important to note that tool adoption does not automatically translate into systematic integration of the gender perspective. As one retail company acknowledged, while they use various monitoring systems, they lack concrete methodologies for identifying how risks affect women differently in their supply chain. Companies require not only tools but also awareness of gender-specific risks, capacity to conduct gender-specific analysis, and commitment to act on findings.

The survey shows that lack of competence is a barrier for 9 percent of companies that did not assess gender-specific risks. This underscores that tool availability alone is insufficient - companies also need competence, awareness, and methodological guidance to use tools effectively for gender-responsive HRDD.

66. N=114

67. N=92

68. N=114

69. N=114

70. N=114

71. Core Humanitarian Standards (CHS) on Sexual Exploitation, Abuse and Harassment (SEAH).

Table 3: Tools and platforms used for Gender Specific Risk assessment

Tools and platforms used for Gender Specific Risk assessment

- Sedex
- EcoVadis
- Etisk Handel Norge
- Protенcon, and CHS-SEAH risk assessment

4.8 What Organizational Factors Limit Gender Integration?

The Transparency Act has increased coordination between different departments on HRDD issues. One automotive company noted in 2025 that “Methodical and cross-departmental coordination on HRDD is the biggest change since the Transparency Act came into effect” indicating that improved interdepartmental collaboration on related topics represents an organizational shift for some companies.

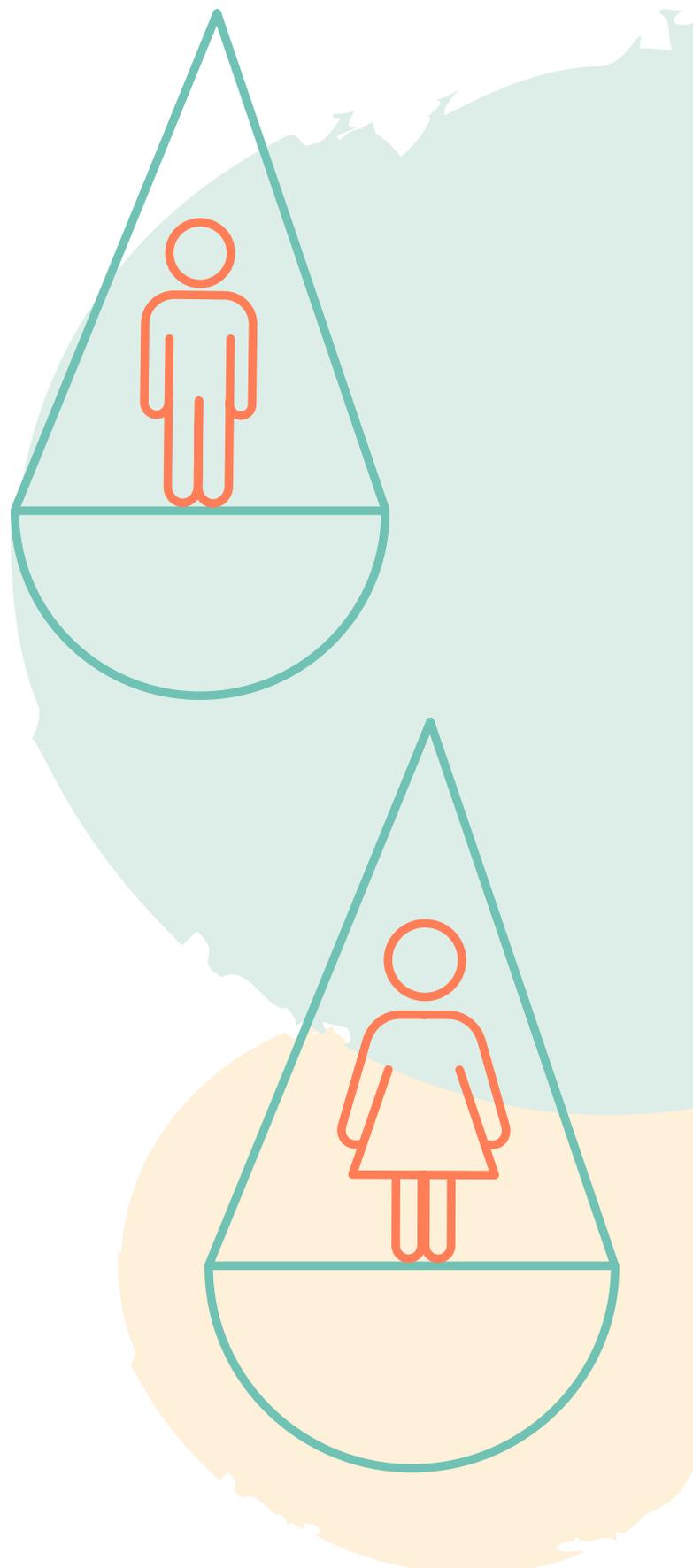
Although certain companies have appointed dedicated resources, established diversity committees, or set explicit gender equality targets, these initiatives remain concentrated among bigger companies. Survey data finds that 4 percent⁷² of companies report a large degree of change in their equality work since the Transparency Act entered into force. The absence of reported large-scale change does not necessarily indicate a lack of prioritization, as companies may have already invested substantially in gender equality work prior to the Act’s implementation or may have effective approaches that do not require major organizational restructuring.

While some companies have begun to clarify ownership by appointing dedicated resources and establishing clear reporting lines, these initiatives remain limited. Many companies continue to lack clear accountability mechanisms, making sustained progress on gender integration organizationally challenging.

Some Companies are Making Progress Despite Barriers

While resource constraints, supply chain complexity, and lack of guidance and competence present genuine obstacles to gender integration, some companies have nonetheless managed to implement changes to their equality and discrimination work. Understanding how companies have responded to these barriers—and what changes and progress they report making since the Transparency Act entered into force—provides insight into whether regulatory requirements are translating into actual organizational progress also on this topic.

The following chapter examines Norwegian companies’ own assessment of change.



72. N=114

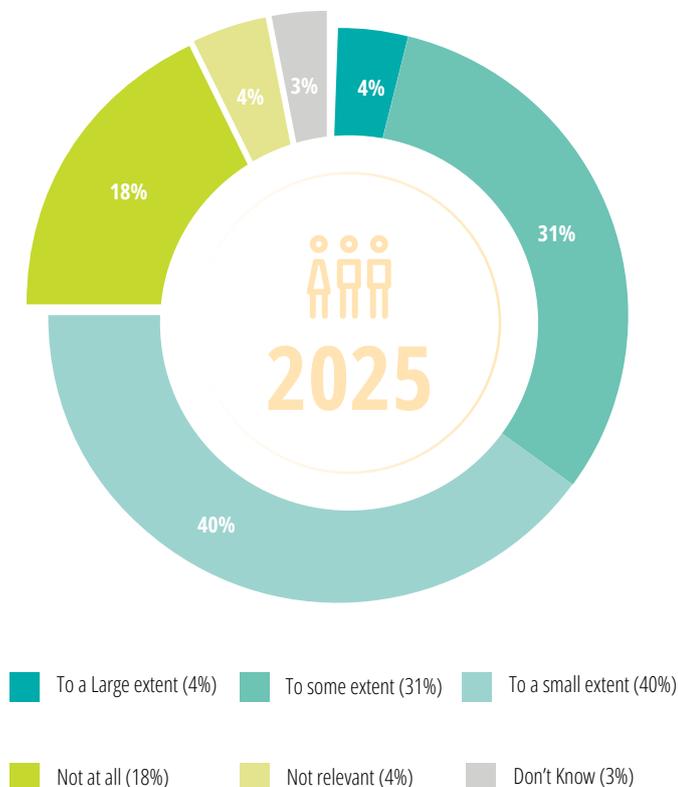
5 Norwegian Companies Own Assessment of Change After the Transparency Act

This chapter examines how Norwegian companies experience the Transparency Act’s impact on their work with Gender Responsive Due Diligence. Furthermore, it seeks to explore closer where they perceive genuine shifts, versus where momentum has stalled.

When asked directly about the degree to which the work with the Transparency Act and HRDD assessments has led to changes in how their company works with equality and discrimination, Norwegian companies report a mixed picture.

Figure 14: To what degree has work on the Transparency Act and due diligence assessments changed how your company approaches equality and discrimination? (N=114) (2025)

To what degree has work on the Transparency Act and due diligence assessments changed how your company approaches equality and discrimination?



While 35 percent⁷³ of companies report that the Transparency Act and due diligence assessment has prompted changes in companies’ equality and discrimination work, 58 percent⁷⁴ report minimal or no change. This suggests that the regulatory intervention has motivated action in some companies but has not fundamentally shifted practice relating to equality and discrimination across the majority of surveyed companies. It may also suggest that companies previously have invested significantly in equality and discrimination efforts, making changes under the Transparency Act unnecessary.

5.1 What types of Changes are Norwegian Companies Reporting?

Descriptions of changes in equality and discrimination work among survey respondents and interviewees can be categorized in three primary categories: policies and governance, processes and systems and awareness and culture.



Companies are Updating Policies

Companies reporting change frequently cited revisions to internal policies and codes of conduct to more explicitly address equality and non-discrimination. These changes reflect both formalization of existing practices and, in some cases, shifts in how gender is addressed.

One company explains that they have developed clarifications in policy and Code of Conduct, set specific goals and reporting routines with focus on human rights breaches (including violence, harassment and discrimination of women).

However, a critical distinction emerged in the 2023 report and persists in 2025: some companies note that these changes represent classification and formalization of existing practices, rather than substantive shifts in approach. One company noted: “The most important thing is that we now work systematically with a risk-based approach together in our industry.”, suggesting that the Transparency Act has prompted more systematic documentation and coordination rather than entirely new commitments.

73. N=114
74. N=114



Companies are Changing their Processes and Systems for Managing Risk

Beyond policy revision, companies reported changes in operational processes and systems for managing risks for inequality and discrimination. These include enhanced supplier monitoring, new data collection mechanisms, and revised grievance channels.

As one company explained:

“We are more conscious of our suppliers and products than before and conduct pre-screening and annual assessment of already approved suppliers, using Sedex’s country and industry risk model.”

We are more conscious of our suppliers and products than before

In interviews, representatives from retail and construction noted that the Transparency Act led to a more systematic approach to HRDD, including documentation and cross departmental coordination within the company.

These changes may not immediately lead to better identification or management of gender-specific risks. However, systematic due diligence can simplify adding new elements, like the gender perspective, later on.



Organizational Culture is Shifting

Companies also reported increased organizational awareness and, in some cases, expanded training initiatives on diversity, inclusion, and due diligence.

Two companies described how the Transparency Act had led to a greater focus on gender issues in the organization. Another company described how the Transparency Act has contributed to increased focus in leadership training and a new course on diversity and inclusion, and a focus on a balanced number of women and men in their management group.

5.2 Are all Companies Making Similar Progress?

The 2025 data indicate variation in how companies experience progress related to gender and due diligence. Companies report varying levels of commitment and capacity, indicating a range of approaches rather than just change or no change. Survey responses suggest some companies have more established practices, while others are in earlier stages of working with HRDD.

A small number of companies demonstrate systematic integrations of gender perspectives across multiple due diligence steps. These companies are characterized by explicit gender policies, comprehensive training programs, supplier requirements with gender clauses, and systematic monitoring with gender-sensitive approaches.

As discussed earlier, some leading companies, like the textile and retail firm that trained over 472,000 workers in gender-responsive practices across several countries, demonstrate effective measures to reduce gender-related risks.

Another construction company describes targeted measures: “we have separate changing facilities for both genders and free menstrual products on construction sites”, demonstrating attention to barriers to women’s participation in a male-dominated sector.

The majority of companies reporting “some degree of change” in their approaches to equality and discrimination after the Transparency Act, demonstrate progress in some specific areas.

As one company within IT reports that they have strengthened and clarified its work on equality and non-discrimination as an integrated part of its due diligence assessments following the introduction of the Transparency Act.

Another large retail company has established systems for data collection and increased supplier monitoring but acknowledges that:

“Integrating the gender perspective into due diligence assessments is perceived as a new and interesting topic, but there is a lack of concrete tools and methods to identify how risks affect women differently in the supply chain.”

More than half of the surveyed companies report a small degree or no change in their equality and discrimination work since the Transparency Act entered into force. These companies typically cite existing practices already aligned with legal requirements, low perceived risk in own operations, resource constraints, or competing priorities.



5.3 Are Companies Really Changing Practices or just Documenting More?

A distinction, identified in the 2023 report and confirmed in the 2025 data, is the difference between clarification and formalization of existing practices versus substantive shifts in approach.

Among companies reporting changes, several explicitly noted that their modifications represent clarification rather than transformation. One company explains that equality work has been ongoing for years, and the difference now lies in the requirements for documentation.

This pattern suggests that the Transparency Act has contributed to driving documentation and systematization of equality work, especially in supply chains. Such **documentation and systematization** represent an important foundation for creating actual change. This might also serve as a necessary steppingstone towards more comprehensive understanding of gender-specific risks.



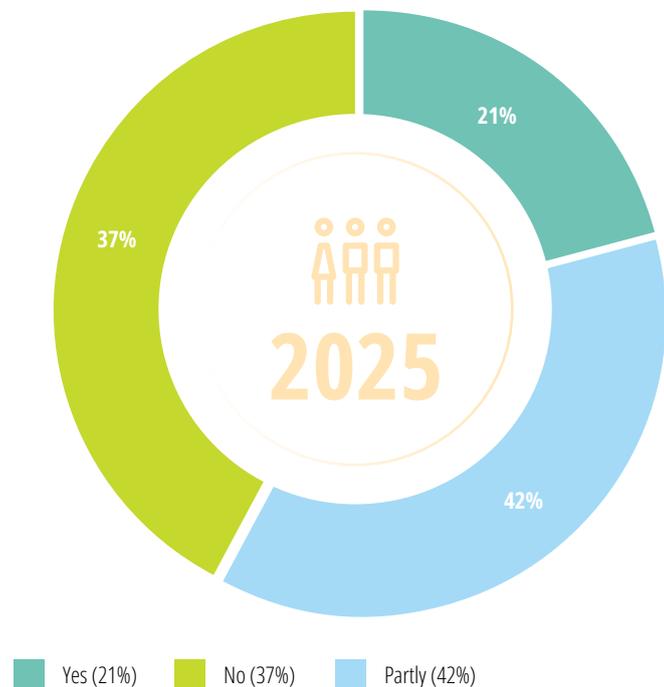
6 Looking Forward

Three years after the Norwegian Transparency Act entered into force, the adoption of HRDD among Norwegian companies is widespread. However, our data suggests that integration of gender perspectives into these processes remains limited. This chapter addresses what companies plan on doing forward.

When asked whether their company plans to work more with risks related to gender in HRDD going forward, Norwegian companies' responses reveal cautious optimism.

Figure 15: Does your company plan to work more with gender-related risks in HRDD in the future? (N=113) (2025)

Does your company plan to work more with gender-related risks in human rights due diligence in the future?



21 percent of companies explicitly plan to commit to expanding their work on gender specific risks, while 42 percent indicate partial plans, suggesting openness to future engagement. 37 percent of companies have no plans to increase their focus on gender.

This distribution suggests that momentum for gender integration exists but remains fragile and concentrated among a minority of companies. It is important to recognize that companies stating they do not plan to increase their focus on gender-related risks may do so because they already have measures in place, or that they have chosen to prioritize more pressing or material risks.

Four interconnected themes emerge as barriers for future progress, and potential reasons for the 37 percent of companies with no plans to increase focus on gender.:

- 01 Companies operating in low-risk regions argue that gender-specific risks are minimal, perhaps overlooking the fact that absence of reported incidents does not indicate absence of risk.
- 02 Multiple regulatory frameworks compete for limited resources not enabling prioritization of gender risks.
- 03 Without sufficient competence or guidance on adequate gender-responsive due diligence companies lack methodologies and motivation to act.
- 04 Companies view gender-specific due diligence as documentation of existing equality work rather than substantive risk analysis.

These barriers could reinforce each other, and without external pressure, companies have no compelling reason to deepen their gender work, potentially explaining why 37 percent have no expansion plans.

6.1 What Enables Systematic Gender Integration?

The 2023 report identified several success factors that can strengthen the gender-responsive due diligence. These factors remain relevant for Norwegian companies seeking to develop their work on the subject.

01 Companies should actively involve women in identifying risks and developing solutions. This means consulting women separately or with women's organizations, ensuring women are represented in worker dialogue and grievance mechanisms, creating safe spaces for women to report concerns, involving women in designing mitigation measures, and seeking feedback from women on the effectiveness of measures. Women workers have direct knowledge of risks and barriers that may not be apparent to management, and their involvement is essential for developing effective solutions.

02 Companies should systematically collect data that can reveal gender disparities. This includes but is not limited to tracking workforce composition by gender and organizational level, analyzing promotion rates and career progression by gender, monitoring pay gaps and equal remuneration, collecting data on training participation, grievances, and other relevant indicators, and using data to identify high-risk areas and prioritize investigations. Gender-disaggregated data can provide the evidence base for identifying risks and for measuring progress over time.

03 Companies should work to ensure audits are designed to also identify gender-specific risks. This requires training auditors on gender-specific issues, including gender-specific questions in audit protocols, conducting interviews in a way that is safe and accessible for women, and following up on gender-specific findings with targeted measures. Many companies refer to audits as important risk-reducing measures, and they can also be an important tool for identifying risks relating to gender in supply chains if they are gender-responsive.

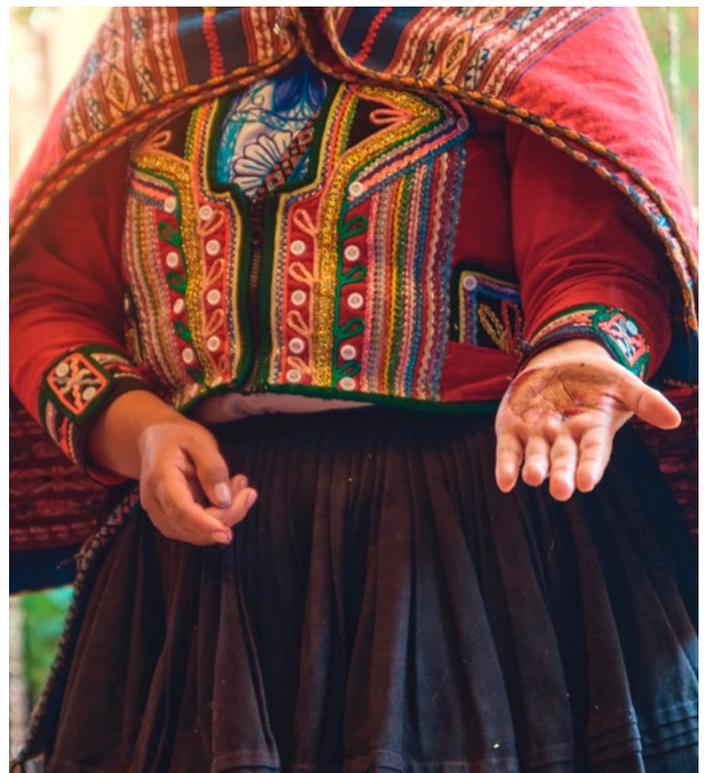
04 Companies can work with suppliers as partners in addressing gender-specific risks. This means maintaining long-term relationships with suppliers, providing capacity building and training on gender issues, engaging in dialogue to understand root causes of risks, working collaboratively to develop solutions, and following up on implementation and providing ongoing support. Long-term engagement is more likely to drive meaningful change than transactional relationships.

05 Companies should recognize that addressing gender-specific risks requires collaboration. This includes participating in industry coalitions and multi-stakeholder initiatives, sharing best practices and lessons learned, collaborating with civil society organizations on capacity building, engaging with peers to develop sector-specific guidance, and supporting the development of tools and methodologies. Collaboration amplifies impact and creates level playing fields where all companies are expected to meet the same standards.

06 Companies should communicate openly about their gender-responsive due diligence work. This means reporting publicly on gender-specific risks identified, acknowledging where visibility is limited or risks may be hidden, sharing lessons learned and challenges encountered, reporting on remediation efforts and outcomes, and inviting feedback and external scrutiny. Transparency builds credibility and contributes to industry-wide learning.

These success factors, shown by leading companies in 2023 and confirmed with updated data in 2025, offer a roadmap for the wider Norwegian business community to achieve more systematic gender integration.

For a more comprehensive account of success factors of gender-responsive due diligence, see [the 2023 report](#).⁷⁵



75. CARE Norway & Deloitte, "Gender Equality and the Norwegian Transparency Act: Implementing the Gender Perspective in Human Rights Due Diligence", p. 35-47

7 Final reflections

Three years after the Norwegian Transparency Act entered into force, Norwegian companies have made significant progress in adopting human rights due diligence processes. Yet the 2026 analysis reveals a mixed picture of progress and persistent gaps when it comes to applying the gender perspective to those due diligence processes.

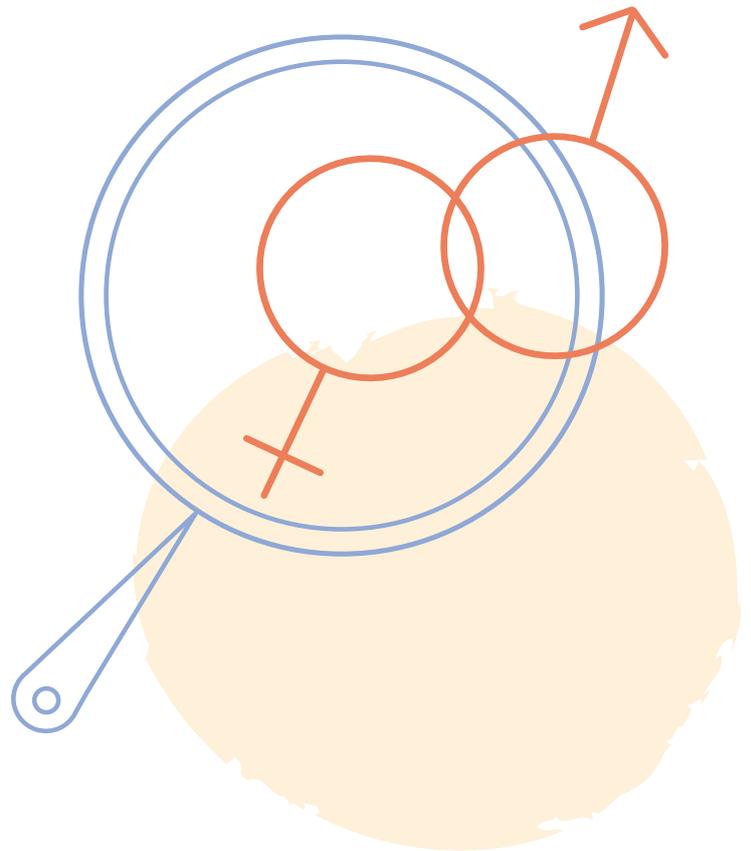
90 percent⁷⁶ of companies' report conducting due diligence in their own operations and 84 percent⁷⁷ in their supply chain in 2025, compared to 71 percent⁷⁸ of own operations and 58 percent⁷⁹ of supply chains in 2023. However, this widespread adoption has not translated into systemic gender integration. Our research shows that 39 percent⁸⁰ of companies assess risk that primarily affect women; with an additional 28 percent partly assessing them. 34 percent⁸¹ evaluate whether risks are more severe or likely for women. This indicates that there still is progress to be made on gender-responsive due diligence.

Our survey also shows that 66 percent⁸² of companies assess risks that primarily affect women as part of their due diligence assessment, but only 32 percent⁸³ report implementing risk reducing measures targeted to women in their supply chains. However, in their own operations, 50 percent implement measures, suggesting that companies face greater challenges in addressing gender risks beyond their direct control. It is important to note that companies are not expected to address all risks, as the Transparency Act emphasizes prioritization. However, these findings can suggest that while companies are aware of risks, many may find it challenging to take effective action on identified risks.

Resource constraints, supply chain complexity, lack of guidance, and competing priorities are key obstacles to systematic gender integration in due diligence, as identified in our report.

Several companies demonstrate that gender integration is achievable, however it requires commitment and effort. The 2023 report provided a foundation for understanding what effective gender integration could look like. The 2026 analysis reveals that some progress has been made but that work remains to increase the uptake of gender-responsive human rights due diligence.

Ultimately, the future success of gender-responsive due diligence depends on companies moving beyond compliance to include the gender perspective throughout their operations and supply chains. This must be supported by the organizational capacity and commitment necessary to translate awareness into meaningful action



76. N=113
77. N=114
78. N=92
79. N=92
80. N=109
81. N=109
82. N=109
83. N=108

Annex

Methodology

This report has been written in the period from November 2025 to January 2026, employing the same methodological framework as the 2023 analysis to enable comparison of findings and track changes. The research combined three primary data collection methods: (1) a survey of 114 Norwegian companies, (2) document analysis of publicly available sustainability and annual reports, as well as statements related to the Transparency Act from Norway’s 50 largest companies, and (3) in depth interviews with representatives from four Norwegian companies representing various sectors.



Tracking Progress Since 2023

This 2026 report builds on the baseline of the 2023 report by examining how Norwegian companies have progressed in their gender-responsive due diligence work over the past years.

This updated analysis addresses the following questions:

- Has the focus on gender-specific risk changed in Norwegian companies since the Transparency Act was implemented?
- What barriers prevent companies from systematically integrating gender perspectives, and have these barriers changed since 2023?
- What can other companies learn from those that are leading in gender responsive due diligence?
- How effectively are companies identifying and addressing actual negative impacts on women in their operations and supply chain?



Document Analysis

Deloitte reviewed and analyzed the annual reports and/or sustainability reports of Norway’s fifty largest corporations to assess the integration of gender perspectives in their due diligence processes. All reviewed documentation was publicly available and sourced from year 2024 reporting.

Since the Norwegian Transparency Act came into force in June 2022, the 2024 reports represent the second full reporting cycle under the legislation, providing a basis for assessing how companies have integrated gender perspectives into their mandatory due diligence disclosures.



Survey

Deloitte conducted an online survey targeting companies subject to the Norwegian Transparency Act.

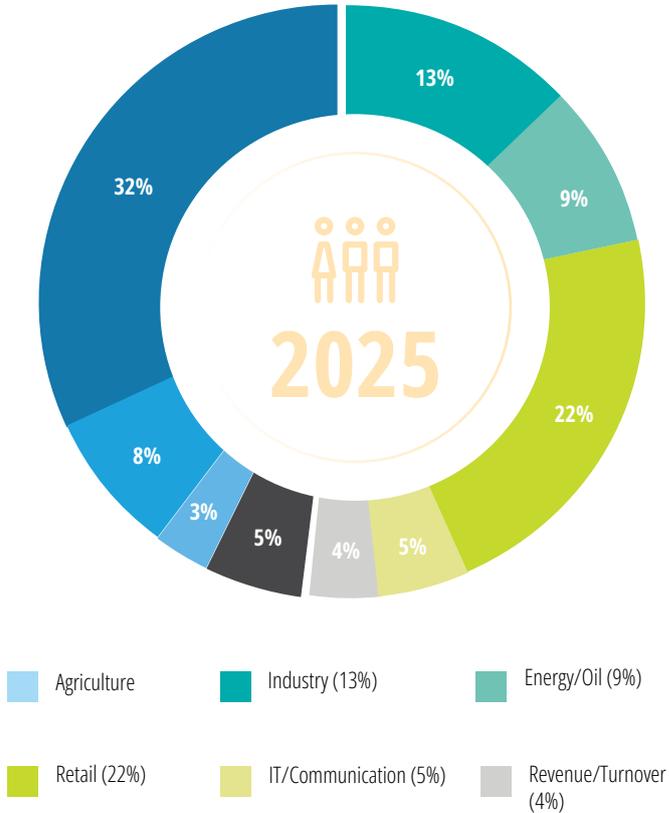
Approximately 700 unique email addresses were obtained from publicly available sources and companies’ own websites.



Survey Response and Respondent Profile

The survey received responses from 114, representing a range of Norwegian industries with varying exposure to human rights and gender-related risks. As illustrated in **Figure 16**, the largest share of respondents were companies within consumer retail and wholesale at 22 percent, followed by industry at 13 percent.

Figure 16: Survey Respondents by Sector (N=114) (2025)
Survey Respondents by Sector





Consumer retail and fashion sectors, in particular, have long-standing attention to gender-related human rights issues due to their reliance on global supply chains with significant female workforce participation.

The remaining respondents were distributed across other sectors including industrials, energy/oil and gas, IT/communications, construction, banking and finance, and specialized services. This diversity enables some sectoral comparison and identification of industry-specific patterns in gender-responsive due diligence practices.

The 114 companies responding to the 2025 survey represent a diverse range of organizational sizes, reflecting the broad scope of the Norwegian Transparency Act, which applies to companies exceeding specific thresholds in revenue and balance sheet total.

Employee distribution

- **Small companies** (1-99 employees): 39 percent (45)
- **Medium companies** (100-499 employees): 28 percent (35)
- **Large companies** (500-999) employees: 11 percent (12)
- **Very large companies** (1000+ employees): 22 percent (25)

Revenue distribution (2024):

- **0-69 million NOK:** 8 percent (9 companies)
- **70-199 million NOK:** 14 percent (16 companies)
- **200-499 million NOK:** 18 percent (20 companies)
- **500-999 million NOK:** 13 percent (15 companies)
- **Over 1 billion NOK:** 43 percent companies (49 companies)
- **Not specified:** 4 percent (4 companies)

The distribution reveals that nearly half of respondents (43 percent) are large enterprises with revenues exceeding 1 billion NOK, while 22 percent of the companies employ 1000 or more people. These larger companies typically have greater resources, dedicated sustainability teams, and established systems for managing human rights risks. Conversely, 39 percent of respondents are small companies with fewer than 100 employees, and an additional 28 percent are medium-sized enterprises with 100-499 employees. These smaller and medium-sized companies often face resource constraints in implementing comprehensive due diligence processes.

This dynamic is reflected in Chapter 4 on barriers, where resource constraints emerge as a significant obstacle, particularly for smaller organizations.



Comparison of 2023 Findings with 2025 Findings

While this report employs the same methodological framework as the 2023 analysis to enable comparison, it's important to note that the 2025 survey respondents⁸⁴ differ from the 2023 respondents⁸⁵. Comparisons should therefore be interpreted as indicative of trends rather than direct longitudinal tracking of the same companies.



Interviews

Deloitte has conducted a total of four in-depth interviews with companies subject to the Transparency Act as part of this report. The companies have represented different sectors, such as textile, construction, automobile and retail.



Limitations

The findings in the report are subject to some limitations.

The data in this report is largely based on the company's self-assessment. As such, it's important to keep in mind that companies may overstate the extent of change in their operations. Furthermore, the 114 respondents from Norwegian organizations that replied to the survey might skew toward companies that already engage in due diligence work, potentially excluding companies with minimal engagement. The companies own perception of change does not necessarily reflect objective improvements in gender equality outcomes or risk mitigation effectiveness.

Furthermore, the Transparency Act is estimated to apply to approximately 9,000 enterprises. Our survey captured 114 responses from over 700 companies invited, which means our findings are not based on a representative sample.

The respondents identified to receive the survey represent companies with public information on their websites regarding the Transparency Act. This selection criterion may skew results toward companies already engaged in sustainability and transparency work, potentially overstating the sector's overall progress on gender integration in due diligence.



AI Disclosure

This report was developed with assistance from AI tools to support data analysis and drafting. All findings are grounded in primary research data and have been reviewed and validated by the project team. AI was used to enhance efficiency, not to replace human judgment in interpreting findings or drawing conclusions

List of references

CARE Norway & Deloitte, "Gender Equality and the Norwegian Transparency Act: Implementing the Gender Perspective in Human Rights Due Diligence", May 2023.

International Labour Organization, "Discrimination (Employment and Occupation) Convention", 1958.

84. N=114
85. N=92

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

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

Regjeringen.no, "Bærekraftsrapportering", 2025.

UN Working Group on Business and Human Rights, "Gender Dimensions of the Guiding Principles on Business and Human Rights", 2019.

UNGP Reporting, "How Can Businesses Impact Human Rights".

United Nations Human Rights Office of the High Commissioner, "International Covenant on Economic, Social and Cultural Rights", 1966.

World Bank, "The World Bank in Gender", 2025.

Regjeringen.no "Om likelønnsdirektivet», 2025

IKEA. (n.d.). Opening doors to diversity in India. Opening doors to diversity in India – IKEA Global

India Retailing. (2018, March 12). IKEA introduces day care benefit for co-workers in India. IKEA introduces 'Day Care Benefit' for all co-workers in India



Table of figures

Figure 1: Illustration of the Due Diligence Process	09
Figure 2: Count of Surveyed Companies that have Carried out Due Diligence Assessments of own Operations (N = 92) (2023)	12
Figure 3: Count of Surveyed Companies that have Carried out Due Diligence Assessments of own Operations (N=113) (2025)	12
Figure 4: Count of Surveyed Companies that have Carried out Due Diligence Assessments of the Supply Chain (N = 92) (2023)	13
Figure 5: Count of Surveyed Companies that have Carried out Due Diligence Assessments of the Supply Chain (114) (2025)	13
Figure 6: Count of Surveyed Companies that have Assessed Human Rights Risks that Primarily Concern Women (2025)	15
Figure 7: Count of Surveyed Companies that have Assessed Human Rights Risks that are More Serious or more Probable to Happen to Women (2025)	16
Figure 8: Implementation of risk mitigation measures specifically designed for women in the supply chain (2025)	16
Figure 9: Companies' Perceptions of Gender Related Risks in Their own Operations in the Nordics (2025) (N = 114)	17
Figure 10: Companies' perceptions of gender related risks in the supply chain (N =114)	18
Figure 11: Reasons for Identified Gender-Specific Risks in Operations or Supply Chain (N=50) (2025)	21
Figure 12: Has your business identified negative impacts (actual harm) on people and/or society that specifically affect women? (2025)	24
Figure 13: Reasons for not Assessing Gender-Specific Risks (2025)	26
Figure 14: To what degree has work on the Transparency Act and due	31
Figure 15: Does your company plan to work more with gender-related risks in HRDD in the future? (N=113) (2025)	34
Figure 16: Survey Respondents by Sector (N=114) (2025)	37







Important notice

Deloitte AS and Deloitte Advokatfirma AS are the Norwegian affiliates of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.no for a more detailed description of DTTL and its member firms.

Deloitte Norway conducts business through two legally separate and independent limited liability companies; Deloitte AS, providing audit, consulting, financial advisory and risk management services, and Deloitte Advokatfirma AS, providing tax and legal services.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at www.deloitte.no.

© 2026 Deloitte AS

Designed by CoRe Creative Services. RITM2271856