

## **Core WDI Indicators**

## Conceptual framework and background

What do we mean by Core WDI indicators?

Core WDI indicators are a small set of WDI metrics which capture the fundamental data companies need to be able to understand and improve the conditions of their workforce.

Core indicators are not the most rudimentary or basic information a company should report on their workforce. Instead, they are indicators that provide data that, when not collected, significantly hampers a company's ability to meaningfully improve working conditions and/or data that is indicative of a company's broader approach to managing its workforce. It is, essentially, the data that acts as a 'key' to unlock better corporate action on workforce issues.

## Guiding principles

When determining which WDI indicators would be selected as Core indicators, the following principles were used to guide decision making:

- Indicators should provide the most insightful workforce data if companies could only report against a limited number of indicators, which indicators would provide the greatest level of insight into a company's workforce practices?
  - > This also relates to other reporting frameworks if all reporting standards were to include 10-20 workforce indicators, which would be the most important for all frameworks to address?
- > Indicators should elicit data that companies from all sectors *should* be reporting this is not necessarily based on the data companies currently have.
- > Indicators should not be chosen solely based on how easy it would be for companies to provide this data the key factor here is insight into companies, not simplicity of reporting for companies.
- > Indicators should cover the full spectrum of companies' operations (i.e., the value chain).

## **Core indicators**

The following 25 indicators are the WDI's Core indicators. A full list of all of these indicators, including the guidance for each question which sets out in detail what information companies should provide, as well as alignments with other reporting frameworks and other information, can be found in the full WDI survey, which can be downloaded <a href="here">here</a>, as well as in the Nossa Data online reporting platform, accessible when companies are inputting their answers online.

WDI 2024 2.1 Does the company conduct regular human rights due diligence to identify, prevent, mitigate and account for human rights risks and adverse impacts?

WDI 2024 2.1a If yes, provide more information (see guidance for what to include).

WDI 2024 2.1b If no, state why not and any plans to conduct human rights due diligence in the future.

WDI 2024 2.6 What are the company's salient human rights issues relating to workers' rights in the company's value chain? Select the area of the business as applicable.





WDI 2024 3.3 Provide the number and/or percentage (%) of the company's employees on each contract type as a proportion of the total direct operations workforce.

WDI 2024 3.4 Provide the gender balance (as a percentage (%)) for each contract type in Q3.3, as well as the overall gender breakdown of your direct operations workforce.

WDI 2024 3.5 Provide the total number and/or percentage (%) of the company's non-employee direct operations workers as a proportion of the total direct operations workforce.

WDI 2024 3.6 Provide the gender balance (as a percentage ((%) of the figures presented at Q3.5) for each contract types.

WDI 2024 3.7 Scope of disclosure (relates to Q3.3-3.6)

- > Domestic operations/HQ only
- > All significant operating locations
- > ≤25% of direct operations workforce
- > 26%-50% of direction operations workforce
- > 51%-75% of direct operations workforce
- > ≥76% of direct operations workforce
- > All direct operations workforce

WDI 2024 3.8 Has the proportion of workers on contingent contracts (i.e. fixed-term/temporary employees, contractors, agency workers and/or third party on site workers) increased or decreased substantively over the last reporting period?

WDI 2024 3.8a If yes, explain why and if the company expects this trend to continue in the future. WDI 2024 3.8b If no, state if there is likely to be a change in the use of contingent workers in the future.

WDI 2024 4.5 Provide the percentage (%) of the company's total direct operations workforce in leadership positions by gender.

WDI 2024 5.1 Provide the CEO to median worker pay ratio.

WDI 2024 5.2 Provide the company's median gender pay gap for the company's domestic operations

WDI 2024 5.5 Provide the percentage (%) of female and male employees in the bottom, lower middle, upper middle, and upper pay quartiles.

WDI 2024 5.6 What is the percentage (%) of male and female employees, as a total of the direct operations workforce, whose basic salary is equal to the legal minimum wage, or just above?

WDI 2024 5.7 To what extent does the company pay its employees a living wage or above? Select one option from the drop-down list as applicable.

WDI 2024 6.1 Provide the total involuntary and voluntary employee turnover rates (as a percentage (%)) during the reporting period and for female and male employees in the company's direct operations.





WDI 2024 6.3 Describe how the company's turnover rate has changed significantly since the last reporting period and explain any increase or decrease for any particular category of workers. If turnover has remained stable, state this.

WDI 2024 8.12 What measures does the company have in place to ensure that workers who are unwell take sick leave, and other necessary leave, and are protected economically if they need to do so?

WDI 2024 8.13 Which workers are covered? Select all that apply.

- > Indefinite/permanent employees
- > Fixed-term/temporary employees
- > Non-guaranteed hours employees (e.g. casual workers, on-call employees, zero-hours contracts/on-call employees)
- > Contractors (e.g. independent, self-employed)
- > Agency workers (e.g. labour agency, recruitment agency workers)
- > Franchisee workers
- > Third party on site workers (e.g. subcontracted service workers, third-party contract workers)

WDI 2024 9.2 Provide the percentage (%) of employees covered by collective bargaining agreements for all locations in the company's direct operations.

WDI 2024 9.3 Scope of disclosure (relates to Q9.2)

- > Domestic operations/HQ only
- > All significant operating locations
- > ≤25% of direct operations workforce
- > 26%-50% of direct operations workforce
- > 51%-75% of direct operations workforce
- > ≥76% of direct operations workforce
- > All direct operations workforce

WDI 2024 9.9 Provide one example of how workers have influenced decision-making on an issue of substance in the reporting period.

WDI 2024 10.4 Provide the number of grievances relating to human rights and/or workers' rights reported and resolved in the reporting period in the company's direct operations and in the company's value chain.

WDI 2024 11.4 Provide the number of first tier suppliers in each of the company's top ten sourcing locations (determined by percentage of overall procurement/spend).

WDI 2024 12.5 How does the company assess whether its sourcing and/or purchasing practices allow a supplier to meet its workers' rights commitments e.g. by requesting feedback on the business relationship from suppliers etc.?

WDI 2024 13.3 How does the company assess whether it is improving conditions for workers in the value chain? Describe any steps or initiatives the company is taking to improve the working conditions of value chain workers and provide evidence demonstrating the effectiveness of these measures.

