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Focused Analysis

Management for Gender Equality and Diversity Inclusion in Water and Sanitation Service Providers

Leticia Ortega Oropeza
Germán Sturzenegger

Inter-American Development Bank
Water and Sanitation Division

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Aqua 
Rating

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Authors:

Leticia Ortega Oropeza and
Germán Sturzenegger

Technical and Methodological Editing:

Francisco Cubillo González

Technical Collaboration:

Naiara Martínez
Diana Sandoval

A Product:

AquaRating

AquaFund

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Introduction

This document is part of a series within the **AquaRating** System called **Focused Analyses**, which specifically addresses key issues related to the management of water and sanitation services in service provider companies.

The purpose of the Focused Analyses is to define a method and criteria for the characterization and assessment of a particular aspect of service management—in this case, gender equality and diversity inclusion¹.

The characterization of the **Focused Analysis** is summarized in a series of indicators and parameters that facilitate the assessment of that aspect.

In a **Focused Analysis**, links are identified thanks to the information already included in the **AquaRating** standard evaluation structure at the company level. This is complemented by additional information and parameters needed to characterize the specific aspect of interest.

Initially, the **AquaRating** standard did not include indicators or variables specifically related to the concepts of gender equality and diversity inclusion within the company. This document presents the elements developed in this specific analysis, namely, those aimed at generating a **focused characterization** of the management of gender equality and diversity inclusion in a water and sanitation service provider company².



1 Published Focused Analyses: [Climate Change Management in Water and Sanitation Service Provider Companies](#), [Water Loss Management in Water and Sanitation Service Provider Companies](#), [Innovation Management in Water and Sanitation Service Provider Companies](#), [Corporate Integrity in Water and Sanitation Service Provider Companies](#), and [Business Continuity Assessment in the Provision of Urban Water and Sanitation Services](#).

2 Although this Focused Analysis was originally designed to be applied to water and sanitation service provider companies, it is also valid for any organization or company providing that provides public services.



The objectives of the Focused Analyses of the **AquaRating** standard are:

- To gain a better understanding of a specific aspect of water and sanitation service management;
- To provide a more focused characterization of a particular aspect of management;
- To identify potential improvements and additions to the **AquaRating** evaluation framework; and
- To help better understand the processes and ecosystem of a specific aspect of management.

AquaRating Results and Products

The **AquaRating certification**, the **AquaRating characterization**, the **AquaRating focused characterization** and other AquaRating products are based exclusively on the information provided by the water and sanitation service provider company. Therefore, the responsibility for the accuracy and authenticity of such information lies solely with the company. Likewise, the results of the audit process conducted by an auditing firm are based on the information supplied by the company. Consequently, the Inter-American Development Bank is neither responsible for nor certifies the outcome of said process.

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Gender and Diversity Perspectives
in Water and Sanitation Service
Provider Companies



This **Focused Analysis on Gender and Diversity** is a tool that enables these companies to assess the degree of institutionalization of the gender approach and diversity inclusion within the organization's regulations, policies, and operational logic. The results of this assessment will help establish a baseline to identify and quantify labor gaps, as well as pinpoint areas for action and staff training needs to overcome these inequalities, while also tracking progress in eliminating them.

Gender and Diversity Perspectives in Water and Sanitation Service Provider Companies

What do we mean by “gender perspective and diversity inclusion”?

The **gender approach or perspective** is an analytical framework that enables the identification, characterization, and contextualization of the inequalities experienced by individuals based on their sex at birth and the social constructs built around it, along with their economic, legal, cultural, and other implications and differences. The outcomes of analyses conducted using this approach make it possible to design targeted actions aimed at reducing the identified inequalities.

A recent IDB study (2021) indicates that few women own a share or the entirety of the business and they hold 15% of executive positions in only 14% of companies in Latin America and the Caribbean (LAC)³. According to World Bank data, in Latin America and the Caribbean (LAC), women represent over 60% of the workforce in the services sector, yet their participation in the water and sanitation sector is only

19.7%⁴, demonstrating that significant gaps still exist.

Numerous factors influence the unequal participation of people in the labor market. Among the most relevant are:

- In Latin America and the Caribbean (LAC), women devote 22% of their time to domestic and caregiving tasks, compared to men, who spend less than 10 % of their time on such activities⁵. This limits their equal participation in the labor market. In the water and sanitation industry, for example, rotating shifts are common in operational work and make it difficult to balance work and family life. This could help explain both the underrepresentation of women in this area and the lower wages they tend to receive.

3 Basco, Ana; Barral, Ángeles; Monje, Andrea and Barafani, Magdalena (2021). *An Uneven Playing Field: Gender Equity in Latin American and Caribbean Companies*. IDB. Technical Note No. IDB-TN-2255. DOI: <http://dx.doi.org/10.18235/0003427>

4 World Bank (2020). *Women Breaking Barriers in Public Water Utilities*. Washington, DC: Author.

5 ECLAC (2017). *Repository of Information on Time Use in Latin America and the Caribbean*. Available at: https://www.cepal.org/sites/default/files/events/files/folleto_repositorio_de_las_encuestas_de_uso_del_tiempo_de_la_cepal.pdf



On average, in 18 countries of Latin America and the Caribbean (LAC), the percentage of women graduates in science, technology, engineering, and mathematics (STEM) fields is higher in natural sciences, mathematics, and statistics (54%) than in information and communication technologies (28%) and in engineering, manufacturing, and construction (31%)⁶. Since the water and sanitation sector relies heavily on knowledge generated through STEM fields, it has primarily been men who have occupied these positions.

The field of study influences both labor market entry and income levels. In the region, the gender wage gap in STEM fields is around 74% of men's average income, even though women in STEM earn more than their peers in non-STEM fields. In most countries, women tend to be overrepresented in medical and health sciences (ranging from 49% in Ecuador to 75% in Paraguay), and close to parity in the social sciences (approximately 48%)⁷.

The low participation of women in technical and decision-making levels has limited the inclusion of their specific interests and needs in the design of workplace environments. As a result, working conditions, such as flexible working hours, equal pay, childcare support, and the absence of gender-focused policies, have constrained the growth of their presence in the sector.

Diversity refers to the differences that exist among individuals, which may be cultural, ethnic, gender-based, functional, among others. In this report, the term encompasses people from Indigenous communities, people of African descent, LGBTQ+ individuals, and persons with disabilities (PwD)⁸. Additionally, the migrant population is considered as an additional group within the context of this analysis.

Although empirical evidence on gaps affecting diverse populations is still limited⁹, it has been observed that among these population groups, inequalities in access to services and employment opportunities are also present, leading to situations of discrimination. This discrimination refers to a position of subordination or disadvantage in the workplace due to race, color, sexual orientation, ability, social origin, or any other reason unrelated to the job to be performed. To eliminate these situations in the workplace, it is necessary to promote equal treatment and opportunities at all stages of working life.

6 Bello, Alessandro (2020). *Women in Science, Technology, Engineering, and Mathematics in Latin America and the Caribbean*. Montevideo: ONUMUJERES.

7 Bello (op. cit.)

8 However, depending on the country context in which the Focused Analysis is conducted, certain groups will be prioritized over others.

9 IDB (2015). *The Importance of Gender and Diversity in Development Strategies in Latin America and the Caribbean*. IDB Gender and Diversity Division. Available at: <https://www.margen.org/docs/cursos61-1/complem/complem04.pdf>

Considering **diversity** and **inclusion** in the workplace means ensuring that all individuals have equal opportunities, regardless of their ethnic group, race, country of origin, gender, sexual orientation, age, or ability. It is not only about employment opportunities but also about creating a safe environment where people feel free to be themselves at work, and where their differences, values, and perspectives are appreciated and integrated as added value to the products they produce.

Equality and Equity for Inclusion

Equity and equality do not mean the same thing, but they are closely related principles and are interdependent. **Equality** is based on the ethical principle of the equivalence of all people and includes equal rights and legal treatment, recognition of difference and diversity, non-discrimination, and personal autonomy.

Equity, on the other hand, is the fair treatment aimed at achieving effective equality, beyond any existing differences, regardless of their nature. In other words, equity requires the implementation of **deliberate actions that promote the elimination of inequalities**, whether based on gender, age, ethnic origin, race, sexual orientation, ability, or any other factor that causes discriminatory effects in rights, benefits, obligations, and opportunities among individuals working in the company.

One of the main challenges faced by water and sanitation service provider companies regarding gender equality and diversity inclusion relates to attracting and hiring the best possible talent and subsequently retaining them in the workforce, allowing for professional development within the company. This is because the sector faces symbolic, cultural, and institutional constraints in its regulations, policies, and operational logic that limit the identification of how inequalities and inequities manifest during the processes of attracting, hiring, and especially retaining personnel.

Numerous studies¹⁰ have identified the existence of discriminatory practices in the workplace, which negatively affect the working conditions of women (when related to gender) as well as people with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, or migrants. Some of these inequalities have been reflected in unequal pay for the same work or work of equal value, discrimination based on gender roles and stereotypes, and institutional barriers to occupying leadership and decision-making positions, as well as a lack of programs to support work-life balance, which primarily affects women. Additionally, in some workplaces, situations of harassment (both sexual and workplace-related), bullying, discrimination, and disrespect may occur. These negative experiences have detrimental effects on productivity and the physical and mental health of those who are subjected to them.

¹⁰ Such as: ECLAC (2018). *The Inefficiency of Inequality*. Santiago: Author; Catalyst (2020). *Why diversity and inclusion matter*. Available at: <https://www.catalyst.org/research/why-diversity-and-inclusion-matter/>; OIT (2019). *Arguments for Change: Women in Business Management*. Geneva, Switzerland: Author.



In Latin America and the Caribbean (LAC), diversity translates into a plurality of cultures, languages, and various origins. But diversity goes beyond that, as it also relates to different abilities. In fact, it has been shown that globally, 15% of the population has some form of disability¹¹. In this regard, in 2006 the **United Nations** published the **Convention on the Rights of Persons with Disabilities** (CRPD), an international treaty that promotes and protects the rights of people with disabilities (PwD). Its objective is to ensure the full and equal enjoyment of all human rights and fundamental freedoms by people with disabilities. In this Convention, Article 9, Accessibility, refers to the commitment of States Parties to provide people with disabilities with equal access to the physical environment, transportation, information, and communications, including information and communications technologies and systems. Accessibility includes public or publicly available services in both urban and rural areas.

Accessibility is a precondition for people with disabilities to live independently and participate fully in society on an equal basis with others. Without access to the physical environment, people with disabilities would not have equal opportunities to participate in their respective societies.

Two concepts are associated with accessibility: (i) **Universal accessibility**, which is the condition that environments, processes, goods, products, and services—as well as objects, instruments, tools, and devices—must meet in order to be understandable, usable, and practical for all people in conditions of safety and comfort and in the most autonomous and natural way possible. This presupposes a design-for-all strategy and is understood without prejudice to the reasonable accommodation that must be made. And (ii) **reasonable accommodation**, which are the necessary modifications and adaptation¹² to guarantee people with disabilities the enjoyment or exercise of their rights on an equal basis with others.

A successful process of institutionalizing a gender approach and diversity inclusion, considering the aforementioned premises, requires policies and action plans backed by the commitment and support of all levels of the company, including its board of directors. Without such explicit and tangible support, the identification of human and financial resources to drive these changes and foster a new organizational culture is unlikely to materialize.

¹¹ Urquidi, Manuel and Valencia, Horacio (2019). *How to promote the labor inclusion of people with disabilities?* IDB Blog. Available at: <https://blogs.iadb.org/trabajo/es/como-promover-la-inclusion-laboral-de-personas-con-discapacidad/>

¹² That do not impose a disproportionate or undue burden.

The Benefits of Promoting Gender Equality and Diversity Inclusion

Today, companies are faced with the constant need to innovate in order to best meet the needs and demands of their clients. To achieve this, recent technologies and new forms of organization and production become essential. In this regard, the plurality of talent, skills, and abilities becomes a key asset of the organization, where the principle of equal treatment and opportunities becomes one of the main pillars to retain the best available talent.

Increasing gender equality and diversity has a strong economic rationale. In 2019, the International Labor Organization ILO stated that it improves innovation, communication, health and safety among staff and teams, while also reducing employee turnover and increasing company revenue.

Indeed, when companies implement a culture that promotes gender equality and diversity inclusion, from the workforce to the board of directors, the ILO¹³ has observed that the improvements are reflected in several ways:

- ✓ The probability of achieving higher profitability and productivity is **62.6 %**
- ✓ Their ability to attract and retain talent increases by **59.7 %**
- ✓ Creativity, innovation, and openness are boosted by **59.1 %**
- ✓ The company's reputation improves by **57.8 %**
- ✓ Their capacity to gauge consumer interest and demand increases by **37.9 %**.

As a company's workforce increasingly reflects the diversity of its clients and consumers, it will be better positioned to understand their needs and incorporate appropriate strategies into the solutions it develops, to provide services that are even more tailored to customer requirements.

All these factors must be considered when characterizing and assessing equality and inclusion in water and sanitation service providers.

13 ILO (2019). *The Business Case for Change: Women in Business and Management*. Geneva, Switzerland.





Analysis of Gender Equality Management
and Diversity Inclusion



Below are the approaches designed to evaluate **gender equality management and diversity inclusion in water and sanitation companies**. These approaches identify the groups and elements, such as practices and indicators, which make up the focused analysis and were not included in the AquaRating standard. These elements are considered necessary to conduct a detailed and comprehensive characterization of these topics.

Each approach outlines the proposed weightings to be considered for the calculation of the focused analysis, combining the elements described in the sections of this document. In addition, reliability tables are linked to the various evaluation elements, and a glossary of the concepts used in this document is included. The reliability tables are detailed in Annexes A and B. Annex A includes those adopted from the AquaRating Standard Evaluation System. Annex B contains the new tables defined for this analysis.

Approaches for the Focused Analysis of Gender and Diversity

The evaluation is conducted from two complementary approaches, **GD1** and **GD2**:

GD1. The company's **gender equality and inclusion policies** and strategies establish the internal foundation for achieving gender equality and diversity inclusion for all staff and at all organizational levels. This area is divided into three evaluation groups:

GD1.1 Strategic formal positioning;

GD1.2 Strategies and/or action plans for equality and inclusion; and

GD1.3 Promotion of Equality and Inclusion.

GD2. The **professional growth** of all individuals working in the company, approached from the perspective of the employment lifecycle, whose stages define the four evaluation **groups** of this approach:

GD2.1 Attracting the best possible talent with a gender equality and diversity inclusion approach;

GD2.2 Hiring the best possible talent, with a gender equality and diversity inclusion approach;

GD2.3 Retaining the best possible talent with a gender equality and diversity inclusion approach; and

GD2.4 Developing staff professionally with a focus on gender equality and diversity inclusion.

Each Group is further divided into Evaluation Elements, which may consist of individual practices, lists of practices, and indicators with their respective variables. These **Evaluation Elements** are a set of parameters that globally and specifically measure the management of gender equality and diversity inclusion within the company. The value of these parameters is always accompanied by a factor that reflects the *reliability or accuracy* with which the value has been determined.



Reliability is a mechanism used to measure the consistency and accuracy of the information provided by the company, based on the supporting documents that back the data entered into the tool. This measurement is conducted using **reliability tables** defined for each parameter (located at the end of the document), and its weight or weighting is the same as that of the parameter to which it is related.

The **global value** of the focused gender and diversity (GD) analysis is the result of the grouped and weighted characterization of the groups and elements described in this document. It seeks to synthesize, into a single value, all indicators and management practices related to equal treatment and opportunities between women and men, and, more broadly, among all company personnel.

The global value is determined from the weighted sum of the partial values of each approach (GD1 and GD2), which in turn results from the analysis of their respective groups, each of which is assessed both integrally and individually within a range of 0 to 100. **Figure 1** shows the weight or weighting that each approach carries in relation to the global value.

The outcome of each approach and group is obtained through the weighted aggregation of all elements that fall hierarchically beneath them. Thus, starting from the evaluation elements, each level of the AquaRating system receives a score from 0 to 100. The results are weighed within the same level using predetermined weights, so that each approach and group receives a rating within a 0 to 100 range, derived from the combination of those elements.

To ensure that each element falls within the 0 to 100 range, it is necessary to normalize the results of each individual evaluation. In the case of practice lists, each practice has a relative importance compared to the others (as determined by its weight). If all practices are fulfilled, the evaluation element receives a score of 100; partial compliance leads to a proportional reduction of the total score, depending on the weight of the practice not fulfilled.

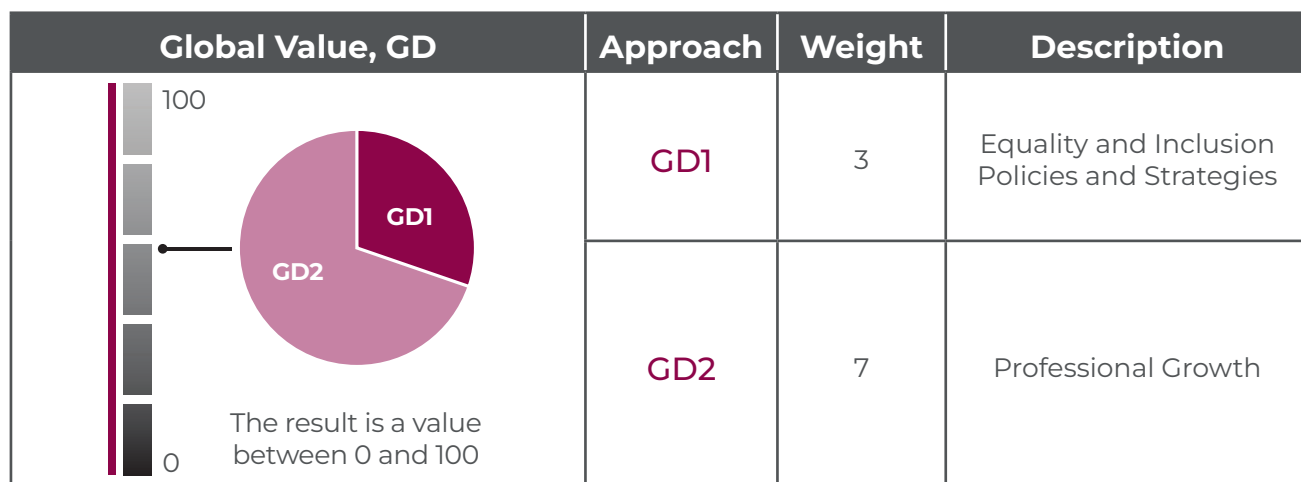


Fig. 1. Weight or weighting of GD1 and GD2 Approaches in the Calculation of the Overall Gender and Diversity Score



Description of the Approaches, Groups, and Evaluation Elements

GD1 Equality and Inclusion Policies and Strategies

This approach assesses the existence of frameworks that facilitate the implementation of actions aimed at promoting gender equality and diversity inclusion; the commitment of senior management to these values; and the promotion of these values within the organization. It represents the consolidated, weighted sum of the three groups that comprise it (GD1.1, GD1.2, and GD1.3), based on the weights shown in **Figure 2**.

The partial GD1 score, on a scale from 0 to 100, will be added to the partial GD2 score and used to calculate the overall score of the focused analysis. The three groups that make up this approach are:

GD1.1 Strategic Formal Positioning: Comprised of five individual practices, this component evaluates the good practices the company has implemented to position gender equality and diversity inclusion (people with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and migrants) as strategic objectives within the organization.

GD1.2 Strategies and/or Action Plans for Equality and Inclusion: Composed of six individual practices, it assesses whether the company has formulated programs and action plans with specific activities and tasks, goals, and indicators aimed at achieving the objectives of equality and inclusion.

GD1.3 Promotion of Equality and Inclusion: Composed of six individual practices, it evaluates the good practices that the company has implemented to promote gender equality and the inclusion of diversity as core values within the organizational culture.

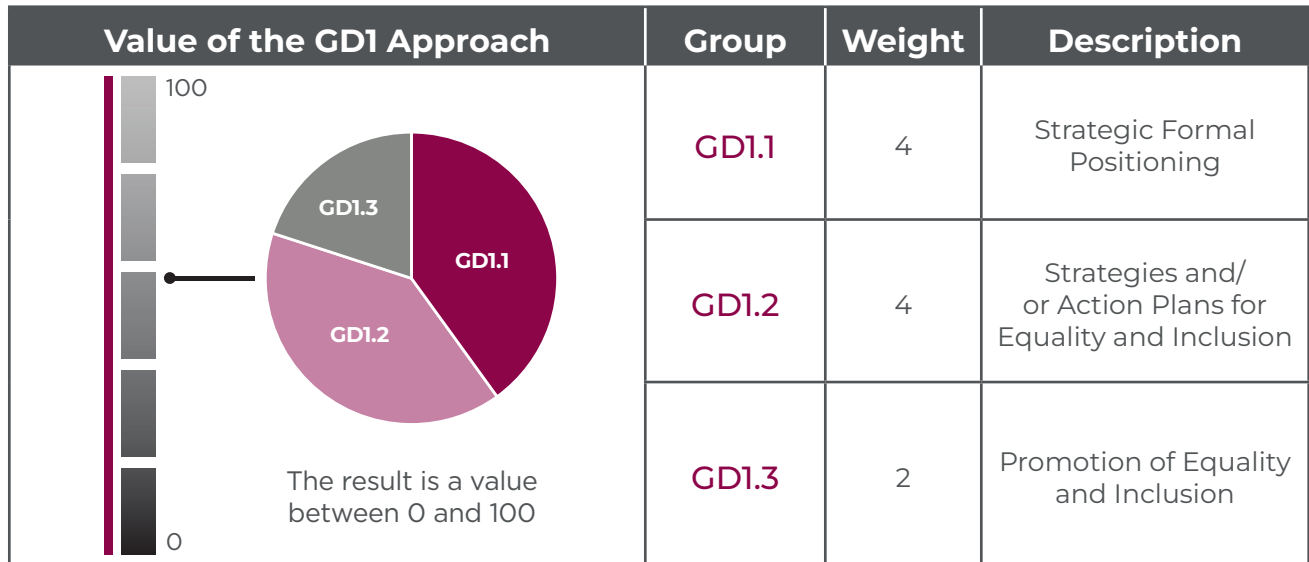


Fig. 2. Weighting of groups GD1.1, GD1.2, and GD1.3 in the calculation of the GD1 approach value

GD2 Professional Growth

This approach makes it possible to monitor the employee life cycle within the company and how equality and inclusion have been considered in each of its phases: attraction, recruitment, retention, and professional development.

The characterization of professional growth considers various elements that include work, family, and personal spheres, with the aim of creating work environments where people can perform in fair, supportive, and respectful relationships.

It includes the consolidation of the four groups that make up (GD2.1, GD2.2, GD2.3, and GD2.4), whose weights or weightings are shown in **Figure 3**.

The partial value of GD2 obtained, on a scale from 0 to 100, will be added to the partial value of GD1 and used to calculate the global value of the focused analysis.

The four groups that make up this approach are:

GD2.1 Attracting the best possible talent with a gender equality and diversity inclusion approach: Comprised of three individual practices and two indicators, this area assesses the mechanisms the company has designed to attract the best possible talent, highlighting the gender and diversity inclusion approach, specifically the inclusion of persons with disabilities, individuals from Indigenous and Afro-descendant communities, LGBTQ+ individuals, and migrants. These mechanisms aim to encourage their participation in promotional opportunities (in the case of internal recruitment processes) or in external recruitment processes published by the company.

GD2.2 Hiring the best possible talent, with a gender equality and diversity inclusion approach: Comprised of four individual practices and three indicators, it evaluates the mechanisms the company has designed to hire the best possible talent, highlighting the gender equality and the inclusion of people with disabilities, individuals from Indigenous communities, people of African descent, LGBTQ+ individuals, and migrants.

GD2.3 Retaining the best possible talent with a gender equality and diversity inclusion approach: Comprising three sets of practices (GD2.3.1, GD2.3.2, and GD2.3.3), each containing a series of individual practices and indicators, this group evaluates the mechanisms the company has designed to reduce staff attrition. It does so by addressing imbalances between family, personal, and work life; situations involving sexual harassment, bullying, discrimination, or disrespect; pay disparities; among other elements, thus enabling equal treatment and opportunities for all staff.

GD2.4 Developing staff professionally with a focus on gender equality and diversity inclusion: Comprised of five individual practices and five indicators, this area assesses the mechanisms through which the company promotes the professional development of its workforce at all levels by implementing actions that establish equity as a fundamental basis for achieving gender equality and diversity inclusion.



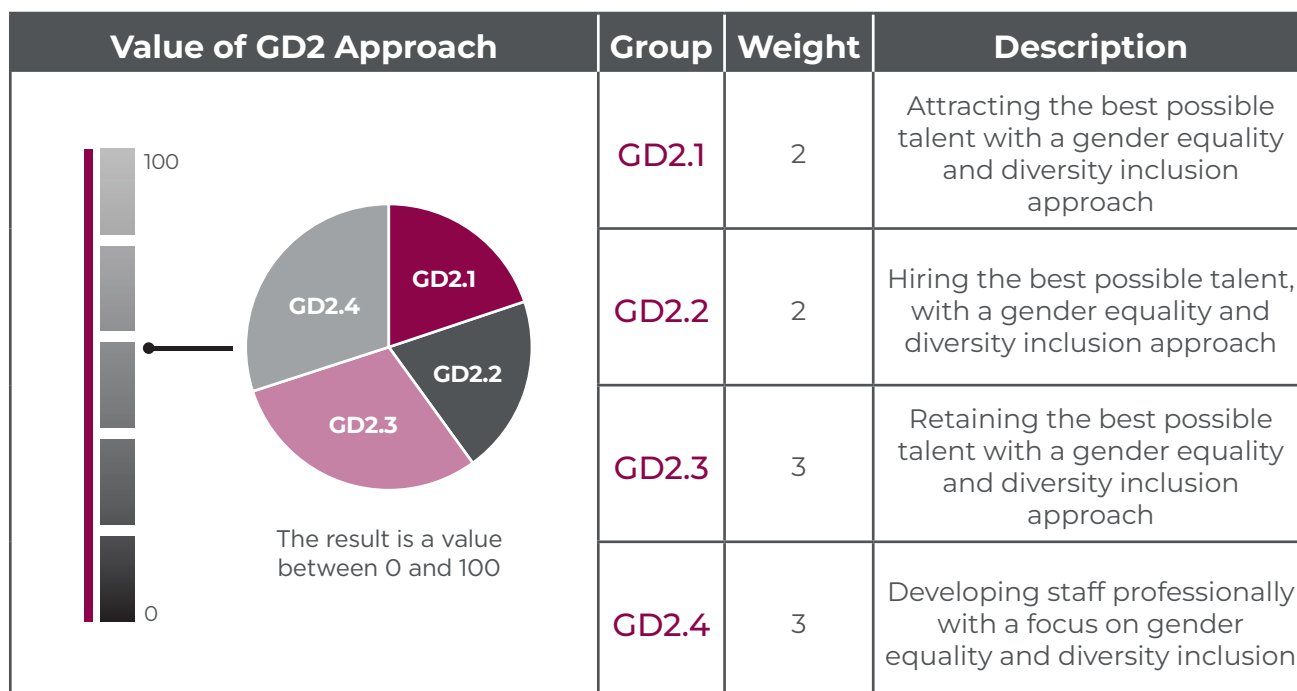


Fig. 3. Weight or weighting of Groups GD2.1, GD2.2, GD2.3, and GD2.4 in the calculation of the GD2 approach value

As an example, the global value of focused gender and diversity analysis for a company could have a final score of 64/100. This value comes from the following weighted sum:

$$GD = \frac{GD1 * P_{GD1} + GD2 * P_{GD2}}{P_{GD1} + P_{GD2}}$$

Where GD1 and GD2 are the partial scores of the approaches, P_{GD1} and P_{GD2} are the weights or weightings assigned to each of them.

Likewise, the value of each approach (GD1 and GD2) is determined by the weighted sum of the partial value of each of its groups. That is, the calculation of the GD1 approach is given by the following formula:

$$GD1 = \frac{GD1.1 * P_{GD1.1} + GD1.2 * P_{GD1.2} + GD1.3 * P_{GD1.3}}{P_{GD1.1} + P_{GD1.2} + P_{GD1.3}}$$

Where GD1.1, GD1.2, and GD1.3 are the values of the groups, P_{GD1.1}, P_{GD1.2}, and P_{GD1.3} are the weights or weightings assigned to each of them.

The value of the GD2 approach is calculated following the same principle.

In summary, this characterization is composed of a total of three practice lists, 49 individual practices, 16 indicators, and 30 variables, resulting from the specific analysis elements proposed in this document, as shown in **Figure 4**.

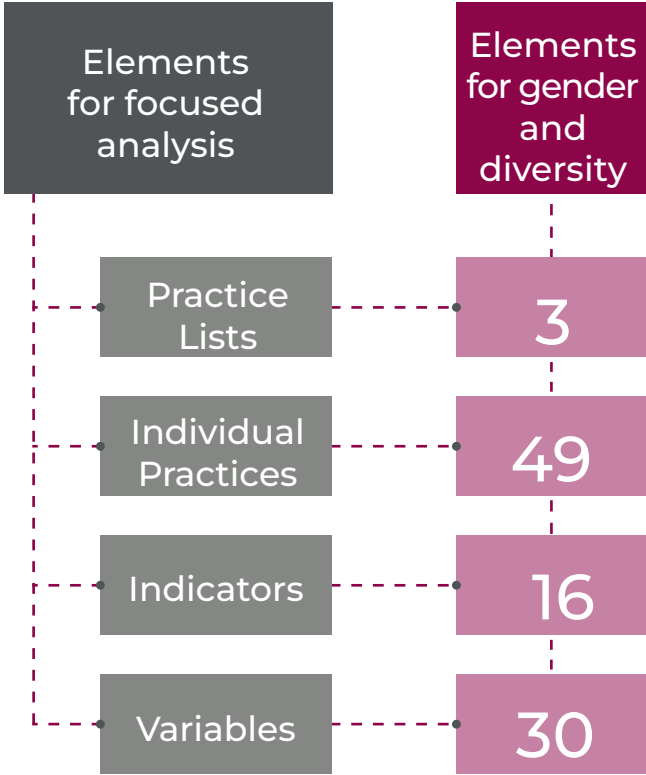


Fig. 4. Evaluation elements for the focused gender and diversity analysis



Analysis Elements Included
in this Document



For the analysis of **management for gender equality and diversity inclusion**, several elements are considered (practice lists, individual practices, indicators, and variables) to measure the company's initial situation regarding the topic, as well as monitor its progress toward its desired position, with the aim of building equitable and inclusive work environments.

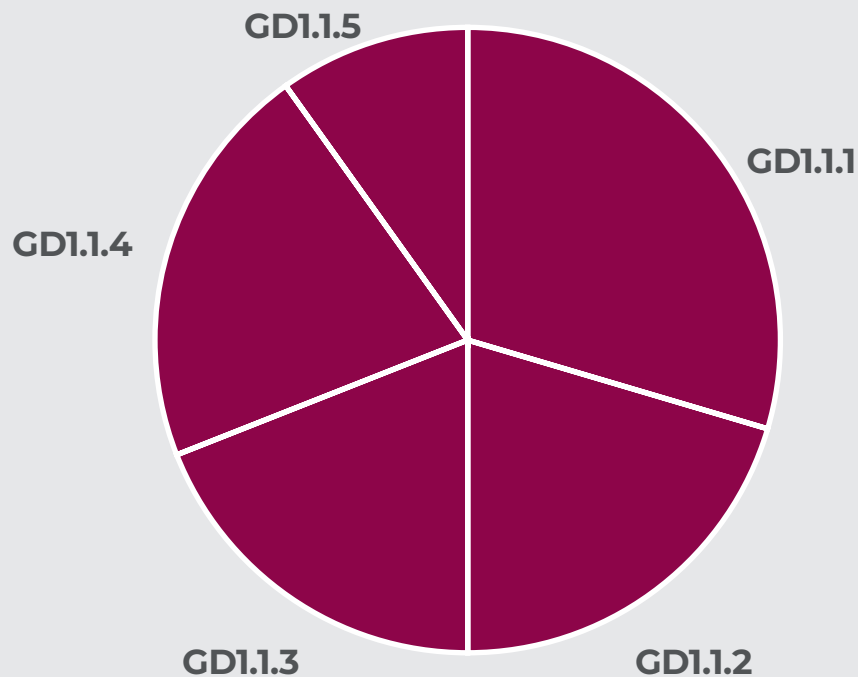
Evaluation Elements Included in this Document

GD1. Equality and Inclusion Policies and Strategies

GD1.1 Formal Strategic Positioning

This group, composed of five individual practices, evaluates the Board's level of commitment regarding gender

equality and diversity inclusion, as well as its support and recognition of these as strategic objectives of the company.



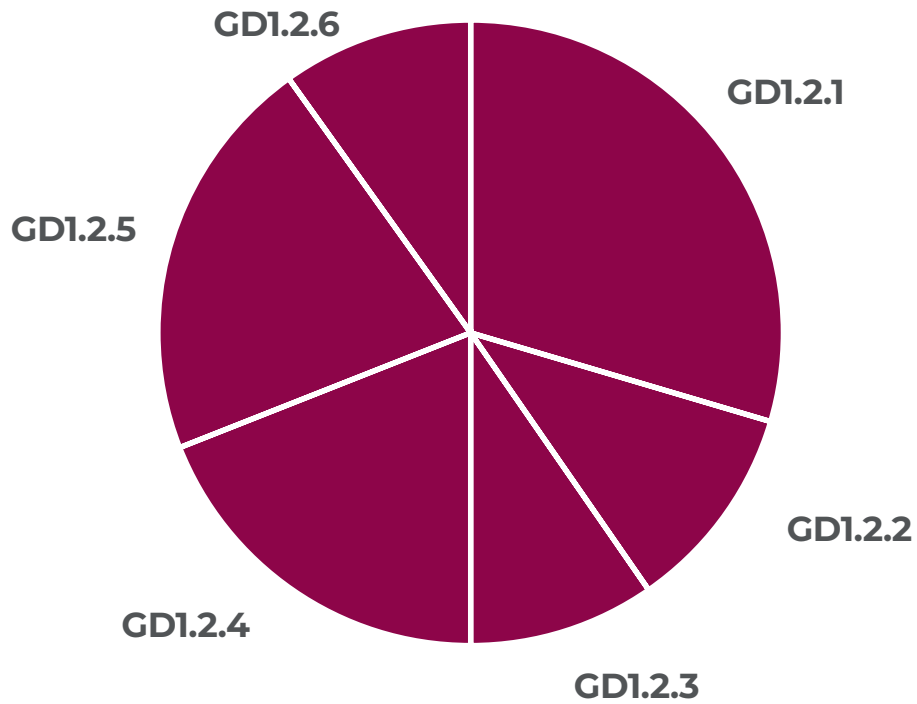
Practices

Standardization Weighted by practice
Glossary Policy, tactile surfaces, inclusive language

Group	Element	Description	Reliability	Weight
GD1.1	GD1.1.1	The company has a policy to promote gender equality among its personnel at all levels of the organization.	T.519	3.00
GD1.1	GD1.1.2	The company has a policy to promote equality and inclusion aimed at people with disabilities working within the company at all levels of the organization. This policy implements, at the company's main office, the concepts of universal accessibility and reasonable accommodations, such as the number of accessible restrooms per floor (separately for men, women, and LGBTQ+ individuals), properly designed ramps and tiles, tactile surfaces, accessible website design, among others, derived from the Convention on the Rights of Persons with Disabilities (CRPD).	T.520	2.00
GD1.1	GD1.1.3	The company has defined a policy to promote equality and inclusion, aimed at people from Indigenous peoples, Afro-descendants, LGBTQ+ communities, and/or migrants working within the company at all levels of the organization.	T.521	2.00
GD1.1	GD1.1.4	The company has established a communication policy that uses inclusive language and non-sexist communication, which has been disseminated to all personnel at every level.	T.514	2.00
GD1.1	GD1.1.5	In procurement bidding processes, the company considers: (i) whether suppliers have an internal policy or strategy on gender equality and/or diversity inclusion; and/or (ii) whether suppliers promote awareness or training on gender equality and/or diversity inclusion among their workforce; and/or (iii) whether gender equality and/or diversity inclusion is applied as a criterion for participating in the procurement processes.	T.57	1.00

GD1.2 Strategies and/or Action Plans for Equality and Inclusion

This group, composed of six individual practices, evaluates the existence of a framework that facilitates the implementation of actions aimed at achieving gender equality and diversity inclusion within the company.



Practices

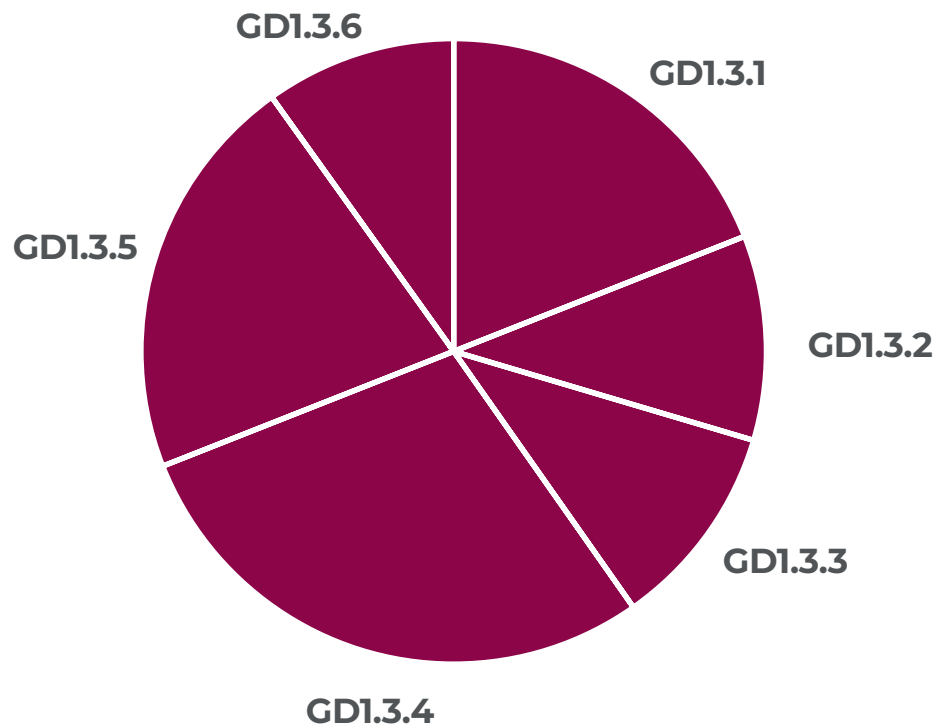
Standardization Weighted by practice

Glossary Board of Directors, strategy, action plan, policy

Group	Element	Description	Reliability	Weight
GD1.2	GD1.2.1	There is a strategy and/or action plan for gender equality.	T.515	3.00
GD1.2	GD1.2.2	There is a strategy and/or action plan for the equality and inclusion of people with disabilities.	T.515	1.00
GD1.2	GD1.2.3	There is a strategy and/or action plan for the equality and inclusion of persons from Indigenous peoples, Afro-descendants, LGBTQ+ communities, and/or migrants.	T.515	1.00
GD1.2	GD1.2.4	There is a person who serves as a focal point or a unit, committee, or group that oversees the implementation of the strategy and/or action plan for gender equality and/or the inclusion of persons with disabilities and/or the equality and inclusion of persons from Indigenous peoples, Afro-descendants, LGBTQ+ communities, and/or migrants.	T.56	2.00
GD1.2	GD1.2.5	The company has defined a policy and/or code of ethics and/or strategy and/or action plan for addressing (prevention, handling of complaints and/or reports, attention, and sanction) sexual harassment, bullying, discrimination, and/or disrespect in the workplace.	T.57	2.00
GD1.2	GD1.2.6	The company has defined a policy and/or strategy and/or action plan and/or mechanisms to facilitate the balance between work, personal, and family life.	T.57	1.00

GD1.3 Promotion of Equality and Inclusion

This group, composed of six individual practices, evaluates the existence of promotion and dissemination plans for equality and inclusion mechanisms to be implemented, as well as the concepts on which these mechanisms are based.



Practices

Standardization Weighted by practice
Glossary Training courses

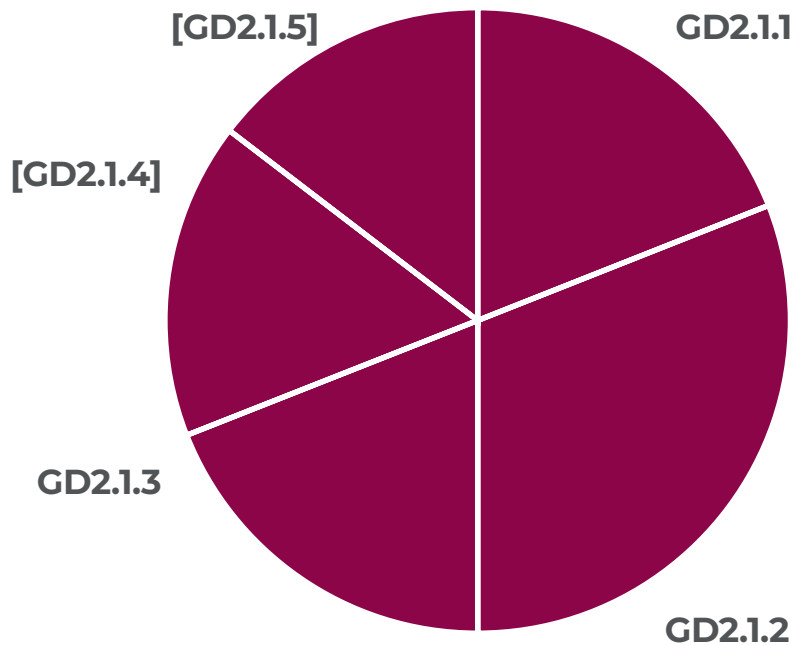
Group	Element	Description	Reliability	Weight
GD1.3	GD1.3.1	The company disseminates the policy and/or code of ethics and/or strategy and/or action plan and/or mechanisms for gender equality, which are implemented at all levels of the organization, through digital media, audiovisuals, physical materials, among others.	T.57	2.00
GD1.3	GD1.3.2	The company disseminates the policy and/or code of ethics and/or strategy and/or action plan and/or mechanisms for equality and inclusion of people with disabilities, which is implemented at all levels of the organization through digital media, audiovisuals, physical materials, among others.	T.57	1.00
GD1.3	GD1.3.3	The company disseminates the policy and/or code of ethics and/or strategy and/or action plan and/or mechanisms for equality and inclusion of people from Indigenous peoples, Afro-descendants, LGBTQ+, and/or migrants, which is implemented at all levels of the organization through digital media, audiovisuals, physical materials, among others.	T.57	1.00
GD1.3	GD1.3.4	The company offers and/or provides training courses on gender equality and/or diversity inclusion (people with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+, and/or migrants).	T.57	3.00
GD1.3	GD1.3.5	The policy and/or code of ethics and/or strategy and/or action plan and/or mechanism for addressing (prevention, complaint and/or grievance handling, response, and sanction) sexual harassment, bullying, discrimination, and/or disrespect in the workplace includes a dissemination program that informs about its terms and the channels for filing complaints.	T.57	2.00
GD1.3	GD1.3.6	The company offers and/or provides training courses on the use of inclusive language for all personnel working in the company and at all levels of the organization.	T.57	1.00

GD2. Professional Growth

GD2.1 Attracting the best possible talent with a gender equality and diversity inclusion approach

This group, composed of three individual practices and two indicators¹⁴, it evaluates the existence of mechanisms to attract women, persons with disabilities, Indigenous people, Afro-descendants, LGBTQ+

individuals, and migrants to the company. The indicators [GD2.1.4] and [GD2.1.5] can only be calculated if the company has implemented practice GD2.1.1



14 The indicators are identified with brackets in all the tables and figures of this manual.

Practices and Indicators

Standardization Weighted by practice and specific to each indicator

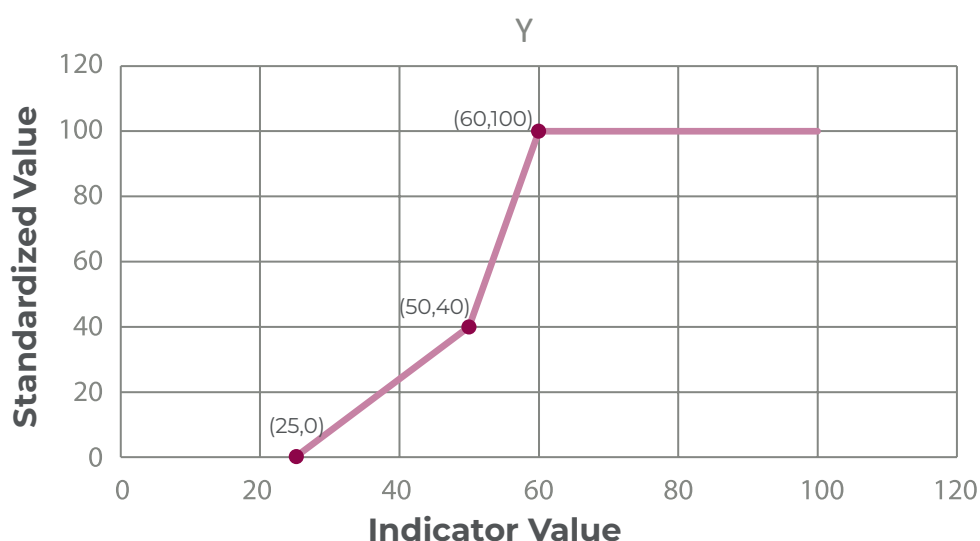
Glossary STEM, blind résumé

Group	Element	Description	Reliability	Weight
GD2.1	GD2.1.1	The company has disseminated, within higher education institutions, programs that promote the inclusion of women, persons with disabilities, Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants, offering internship placements, job training, training or professional practice contracts, or similar programs.	T.58	2.00
GD2.1	GD2.1.2	The company's job postings are written in inclusive and non-discriminatory language.	T.508	3.00
GD2.1	GD2.1.3	In the job postings, applicants are encouraged to submit their résumés following a blind résumé format.	T.57	2.00
GD2.1	[GD2.1.4]	Percentage variation of female interns in the evaluation year, compared to the number of female interns in the year the internship program, job training, apprenticeship contracts, professional practice, or any other similar program was approved, provided that it promoted female participation.	T.502	1.50
GD2.1	[GD2.1.5]	Percentage variation of interns with disabilities, Indigenous, Afro-descendant, LGBTQ+, and/or migrant backgrounds in the evaluation year, compared to the number of such interns in the year the internship program, job training, apprenticeship contracts, professional practice, or any other similar program was approved, provided that it promoted the participation of persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	T.503	1.50

[GD2.1.4]: Percentage variation of female interns in the evaluation year, compared to the number of female interns in the year the internship program, job training, apprenticeship contracts, professional practice, or any other similar program was approved, provided that it promoted female participation.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary: Interns, internships
Formula: $[GD2.1.4-V1 - GD2.1.4-V2] / [GD2.1.4-V2] * 100$
Unit: %

Standardization Function



Variables

[GD2.1.4-V1] Number of female interns in the evaluation year.

Units: Number
Reliability: Table 502

[GD2.1.4-V2] Number of female interns in the year the internship program, job training, apprenticeship contracts, or similar programs were approved, which promoted female participation (baseline year for comparison).

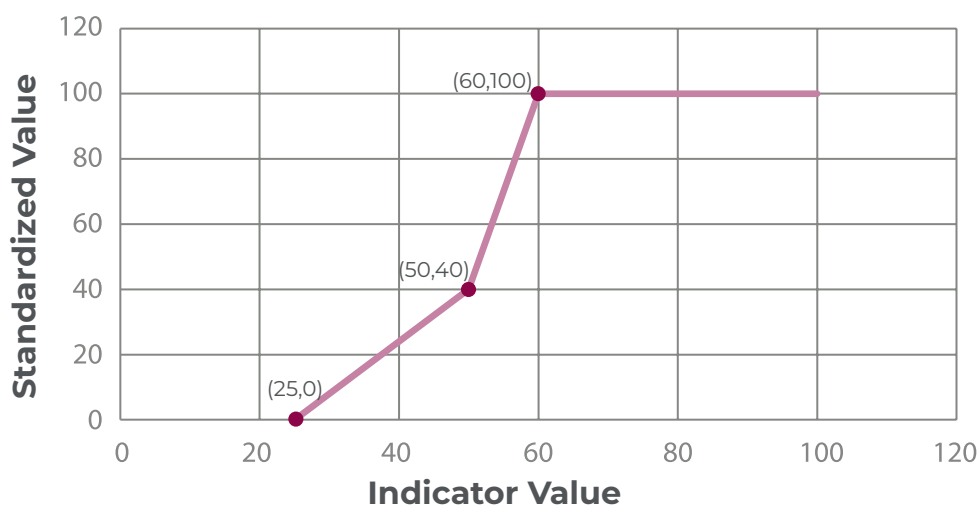
Units: Number
Reliability: Table 502



[GD2.1.5]: Percentage variation of interns with disabilities, Indigenous, Afro-descendant, LGBTQ+, and/or migrant backgrounds in the evaluation year, compared to the number of such interns in the year the internship program, job training, apprenticeship contracts, professional practice, or any other similar program was approved, provided that it promoted the participation of persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants..

Type: Indicator
Service: Drinking water and/or sanitation
Glossary: Interns, internships
Formula: $[GD2.1.5-V1 - GD2.1.5-V2] / [GD2.1.5-V2] * 100$
Unit: %

Standardization Function



Variables

[GD2.1.5-V1] Number of interns with disabilities, Indigenous, Afro-descendant, LGBTQ+, and/or migrant backgrounds in the evaluation year.

Units: Number
Reliability: Table 503

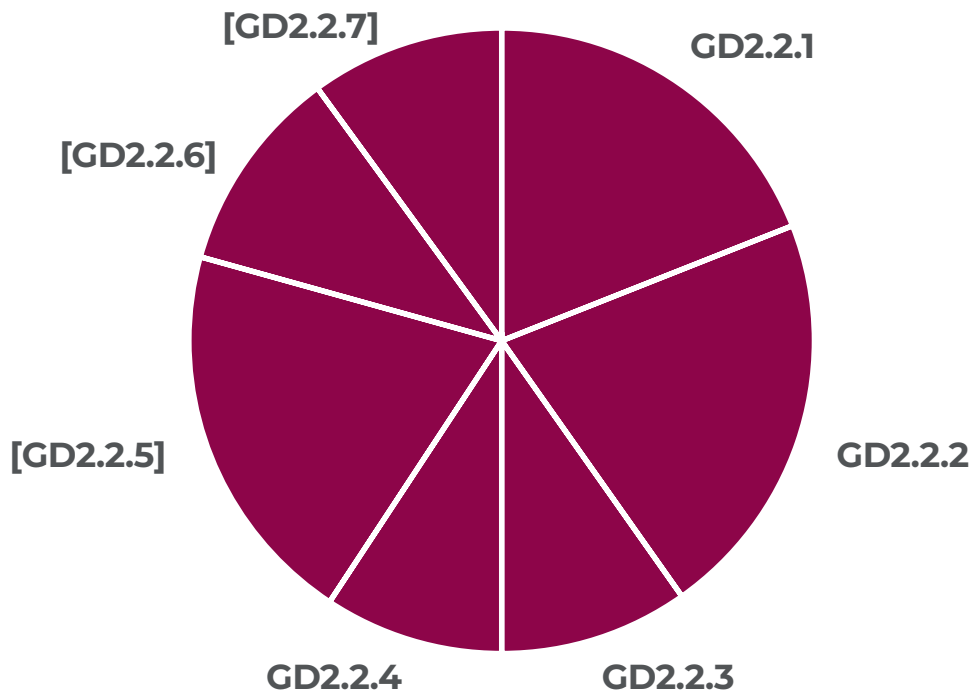
[GD2.1.5-V2] Number of interns with disabilities, Indigenous, Afro-descendant, LGBTQ+, and/or migrant backgrounds in the year of approval of the internship, job training, apprenticeship, professional practice, or any other program designed and implemented by the company, which in its promotion has encouraged the participation of people with disabilities, Indigenous, Afro-descendant, LGBTQ+, and/or migrants (base comparison year).

Units: Number
Reliability: Table 503



GD2.2 Hiring the best possible talent, with a gender equality and diversity inclusion approach

This group, composed of four individual practices and three indicators, evaluates the existence of mechanisms to hire the best possible talent with a focus on gender equality and diversity inclusion, with the aim of increasing the diversity of the company's workforce.



Practices and Indicators

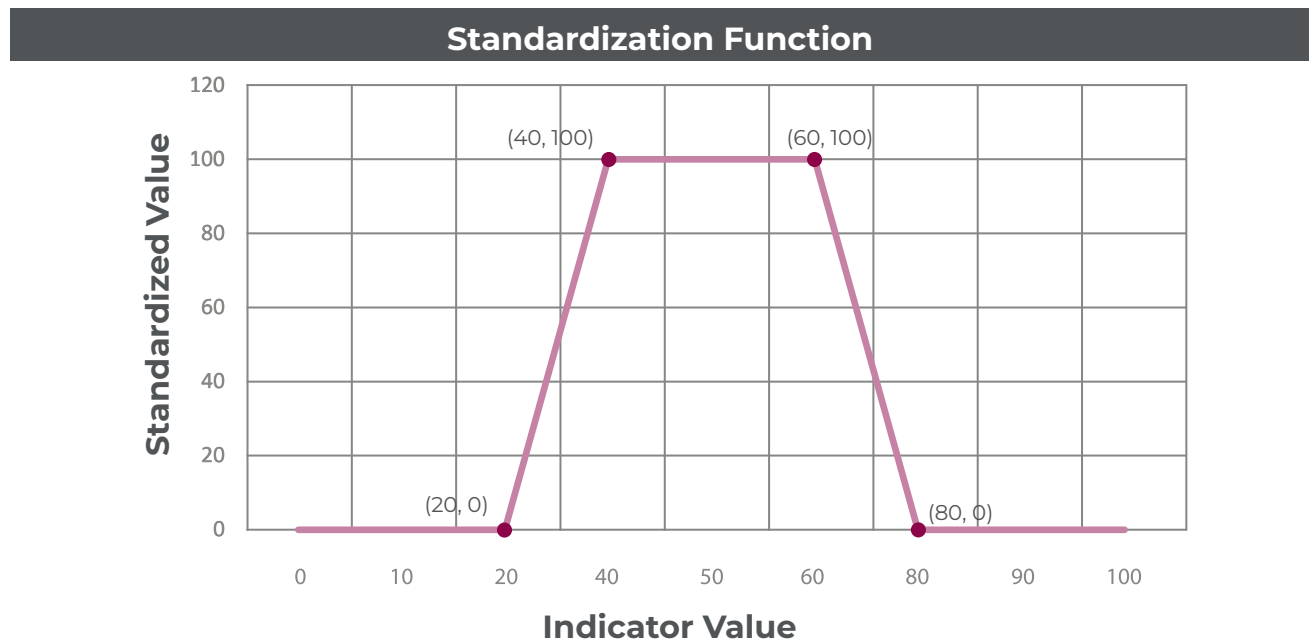
Standardization Weighted by practice and specific to each indicator
Glossary Job profile, job description

Group	Element	Description	Reliability	Weight
GD2.2	GD2.2.1	The manual or document describing job positions, their functions, responsibilities, and duties is written using inclusive, non-sexist, and non-discriminatory language.	T.63	2.00
GD2.2	GD2.2.2	The evaluation of résumés is conducted based on previously defined objective criteria, verifying that the candidate's experience and qualifications meet the requirements outlined in the job description, including its functions, responsibilities, and duties.	T.57	2.00
GD2.2	GD2.2.3	The manuals, documents, or job profiles identify those positions in which people with disabilities can be supported by activities performed by machines or robots and, in a hybrid model, use technology to enhance human performance.	T.63	1.00
GD2.2	GD2.2.4	The company complies with the quota of positions for people with disabilities as established by national legislation.	T.56	1.00
GD2.2	[GD2.2.5]	Percentage of women working in the company relative to the total number of employees in the same, in the year of evaluation or the most recent year for which data is available.	T.504, T.56	2.00
GD2.2	[GD2.2.6]	The percentage of people with disabilities working in the company is related to the quota or participation rate defined by national legislation regarding the positions that must be filled by people with disabilities. If no quota has been established in the country, compare it against a 1% benchmark ¹⁵ .	T.501, T.56	1.00
GD2.2	[GD2.2.7]	Percentage of Indigenous, Afro-descendant, LGBTQ+, and/or migrant persons employed by the company relative to the total number of Indigenous, Afro-descendant, LGBTQ+, and/or migrant persons in the country, according to the most recent national census.	T.505, T.56	1.00

¹⁵ A review was conducted of national laws in LAC countries that establish a labor quota or target for persons with disabilities (PwD). It was found that 1% is the lowest mandatory value in at least two countries, and this was therefore used as the reference for this indicator.

[GD2.2.5] Percentage of women working in the company relative to the total number of employees in the same, in the year of evaluation or the most recent year for which data is available.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $[\text{GD2.2.5-V1} / \text{GD2.2.5-V2}] * 100$
Unit: %



Variables

[GD2.2.5-V1] Total number of women working in the company in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 504

[GD2.2.5-V2] Total number of people working in the company in the evaluation year or the most recent year for which data is available.

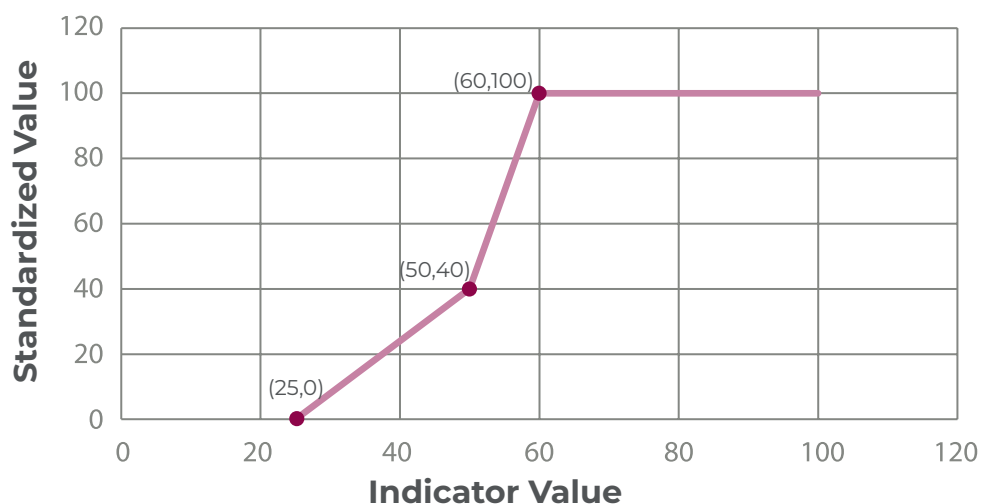
Units: Number
Reliability: Table 56



[GD2.2.6] The percentage of people with disabilities working in the company is related to the quota or participation rate defined by national legislation regarding the positions that must be filled by people with disabilities. If no quota has been established in the country, compare it against a 1% benchmark.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $[GD2.2.6-V1 * 100] / GD2.2.6-V2$
Unit: %

Standardization Function



Variables

[GD2.2.6-V1] Percentage of people with disabilities employed in the company in the evaluation year or the most recent year for which data is available.

Units: Percentage
Reliability: Table 501

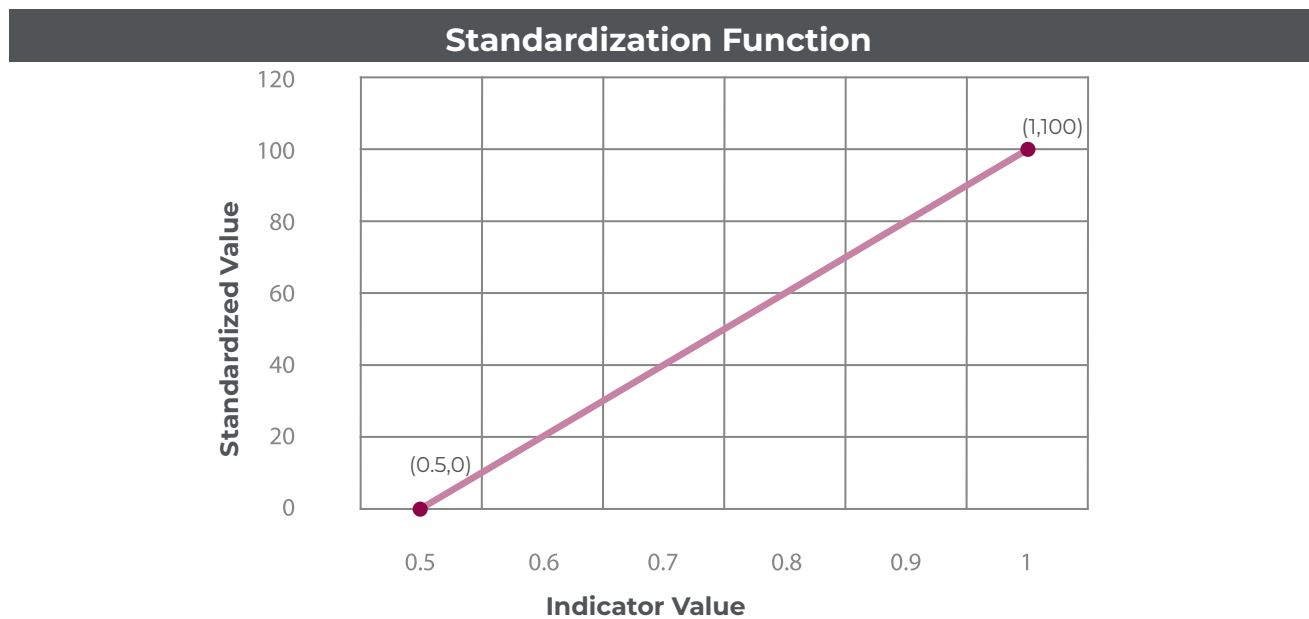
[GD2.2.6-V2] Quota or participation percentage for persons with disabilities as defined by national legislation.

Units: Percentage
Reliability: Table 56



[GD2.2.7] Percentage of Indigenous, Afro-descendant, LGBTQ+, and/or migrant individuals employed by the company relative to the total population of these groups, according to the most recent national census.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $(GD2.2.7-V1 * 100) / (GD2.2.7-V2 * GD2.2.5-V2)$
Unit: %



Variables

[GD2.2.7-V1] Number of Indigenous, Afro-descendant, LGBTQ+, and/or migrant individuals employed by the company in the evaluation year or the most recent year with available data.

Units: Number
Reliability: Table 505

[GD2.2.7-V2] Sum of the percentages of Indigenous, Afro-descendant, LGBTQ+, and/or migrant populations living in the country, according to the most recent national census.

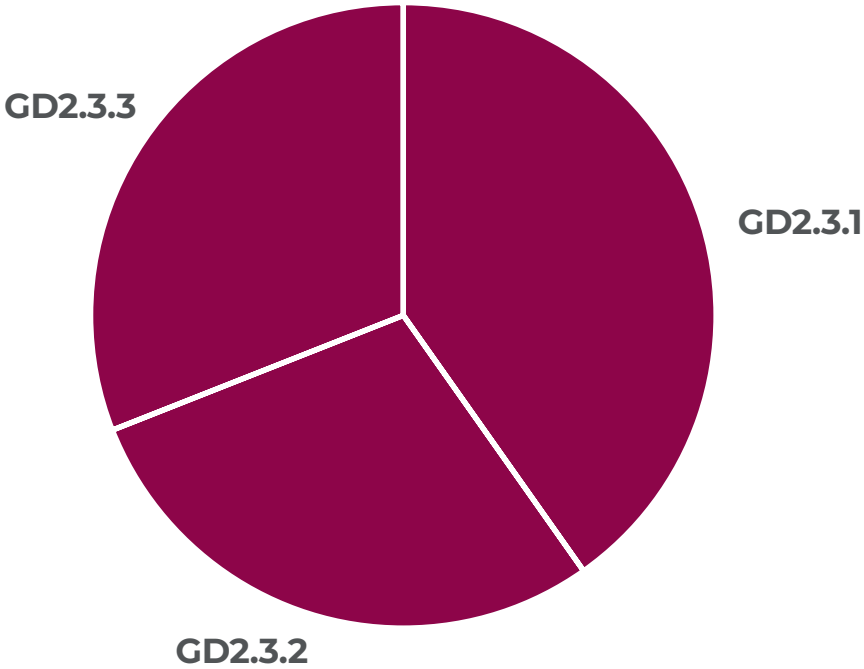
Units: Number
Reliability: Table 56

[GD2.2.5-V2] Total number of people employed in the company in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 56

GD2.3 Retaining the best possible talent with a gender equality and diversity inclusion approach

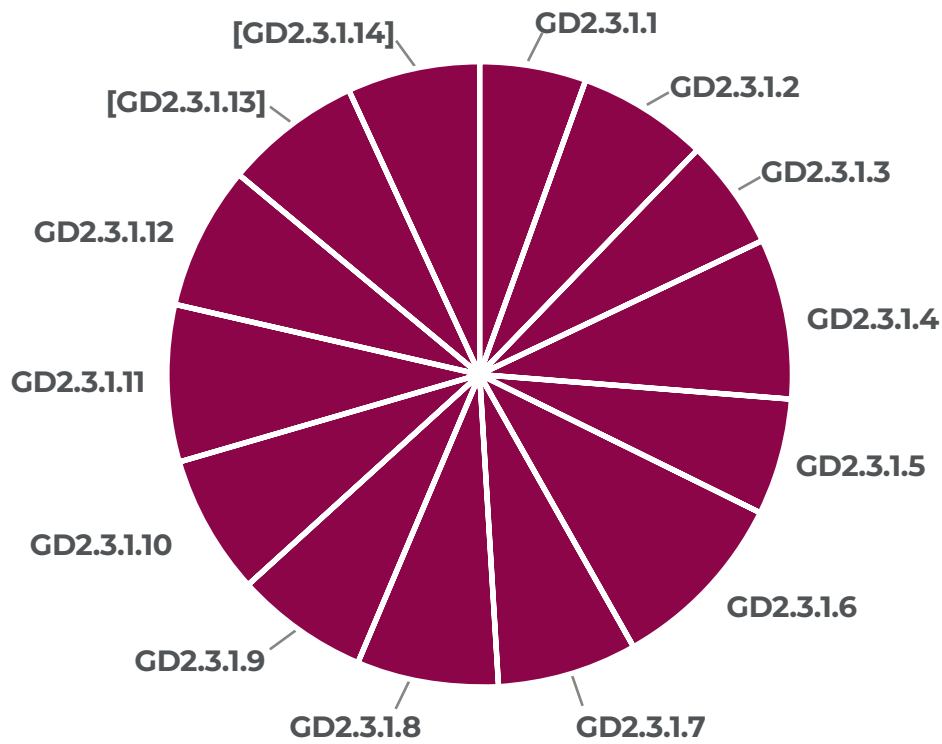
Unlike the previous groups, this one is made up of three lists of practices (GD2.3.1, GD2.3.2, and GD2.3.3), each of which includes a series of individual practices and indicators. These are used to assess the existence of mechanisms to retain the best possible talent with a focus on gender equality and diversity inclusion, thereby reducing staff turnover within the company’s workforce.



Group	List of Practices	Description	Weight
GD2.3	GD2.3.1	Practices to facilitate work-life, personal, and family balance.	4
GD2.3	GD2.3.2	Practices to prevent and address sexual harassment, bullying, discrimination, and disrespect in the company.	3
GD2.3	GD2.3.3	Practices for equitable wage policies.	3

GD2.3.1 Practices to facilitate work-life, personal, and family balance

This list of practices, composed of twelve individual practices and two indicators, evaluates the mechanisms the company has established to facilitate the balance between work, personal, and family life, which primarily affects women.



Practices and Indicators

Standardization Weighted by practice and specific to each indicator
Glossary Family shared responsibility

Practice List	Element	Description	Reliability	Weight
GD2.3.1	GD2.3.1.1	There is at least one paid maternity leave policy in place and applied.	T.57	0.60
GD2.3.1	GD2.3.1.2	There is a policy for paid maternity and paternity leave applied simultaneously.	T.57	0.75
GD2.3.1	GD2.3.1.3	As support for caregiving duties, the company offers on-site daycare services at the head office or a subsidy for daycare expenses, at least applicable to women.	T.57	0.60
GD2.3.1	GD2.3.1.4	As support for caregiving duties, the company offers on-site daycare services at the head office or a subsidy for daycare expenses, applicable to both women and men.	T.57	0.75
GD2.3.1	GD2.3.1.5	There are breastfeeding rooms in the facilities, at least at the company's head office.	T.518	0.65
GD2.3.1	GD2.3.1.6	The company promotes maternity and paternity leave for birth, adoption, breastfeeding, and pregnancy.	T.57	0.80
GD2.3.1	GD2.3.1.7	The company promotes maternity and paternity leave for illnesses and school-related matters.	T.57	0.80
GD2.3.1	GD2.3.1.8	The company has taken measures to formalize flexible work schedule agreements that may include teleworking as part of the workweek, criteria for reduced working hours, longer lunch breaks (which allow for feeding babies), etc.	T.57	0.75
GD2.3.1	GD2.3.1.9	The company has designed and implemented communication campaigns for information and education to create a favorable public opinion toward shared family responsibility.	T.58	0.70

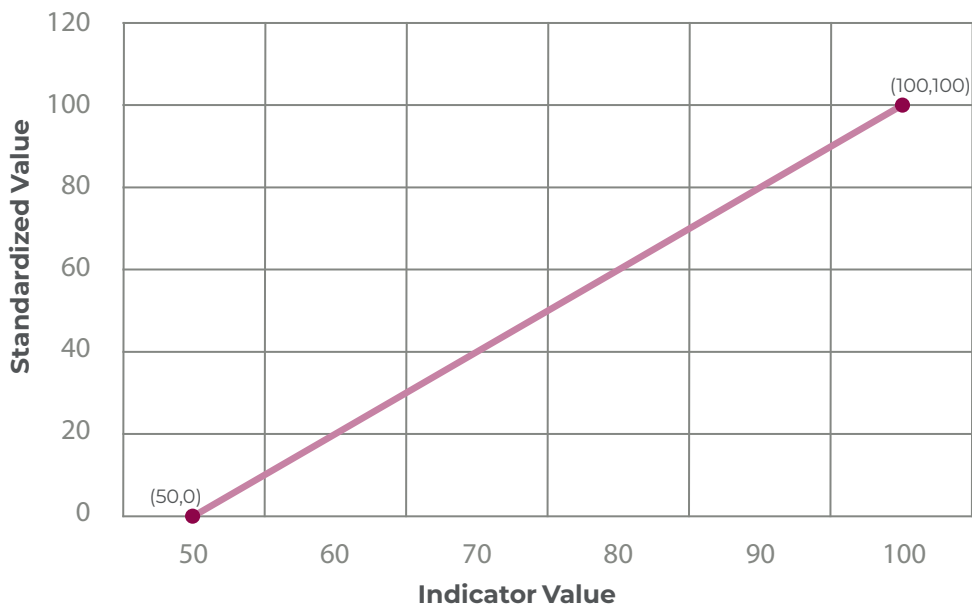
GD2.3.1	GD2.3.1.10	The infrastructure and workspaces, at least in the company's head office, are adapted to the specific needs of women and men. This includes the separation of restroom and personal care facilities by sex, and their adaptation to the specific hygienic needs of women: at minimum, adequate lighting, sinks inside the bathrooms, and containers for waste disposal.	T.56	0.75
GD2.3.1	GD2.3.1.11	The company has taken measures to address the needs of people with disabilities or reduced mobility by designing all spaces, at least in the head office, according to the concepts of universal accessibility and reasonable accommodation, as established by the Convention on the Rights of Persons with Disabilities (CRPD).	T.56	0.75
GD2.3.1	GD2.3.1.12	Training courses are planned during working hours and preferably on company premises, to harmonize professional development with personal and family responsibilities.	T.57	0.70
GD2.3.1	[GD2.3.1.13]	Percentage of restroom units with at least one universally accessible stall in relation to the total number of restroom units, at least at the company's main premises.	T.56	0.70
GD2.3.1	[GD2.3.1.14]	Percentage of entrances to the company's main premises with universal accessibility, in relation to the total number of entrances to the main premises.	T.56	0.70



[GD2.3.1.13] Percentage of restroom units with at least one universally accessible stall in relation to the total number of restroom units, at least at the company's main premises.

Type: Indicator
Service: Potable water and/or sanitation
Glossary: Bathroom block
Formula: $[GD2.3.1.13-V1] / [GD2.3.1.13-V2] * 100$
Unit: %

Standardization Function



Variables

[GD2.3.1.13-V1] Number of bathroom blocks with at least one stall with universal accessibility at the company's main headquarters.

Units: Number
Reliability: Table 56

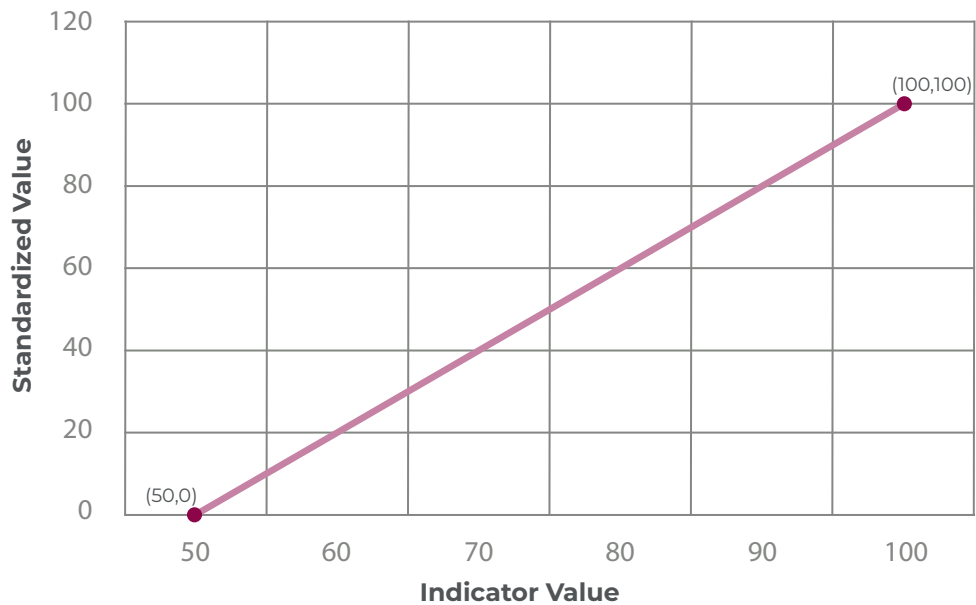
[GD2.3.1.13-V2] Total number of bathroom blocks at the company's main headquarters.

Units: Number
Reliability: Table 56

[GD2.3.1.14] Percentage of entrances to the company's main premises with universal accessibility, in relation to the total number of entrances to the main premises.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $[\text{GD2.3.1.14-V1}] / [\text{GD2.3.1.14-V2}] * 100$
Unit: %

Standardization Function



Variables

[GD2.3.1.14-V1] Number of entrances to the head office with universal accessibility.

Units: Number
Reliability: Table 56

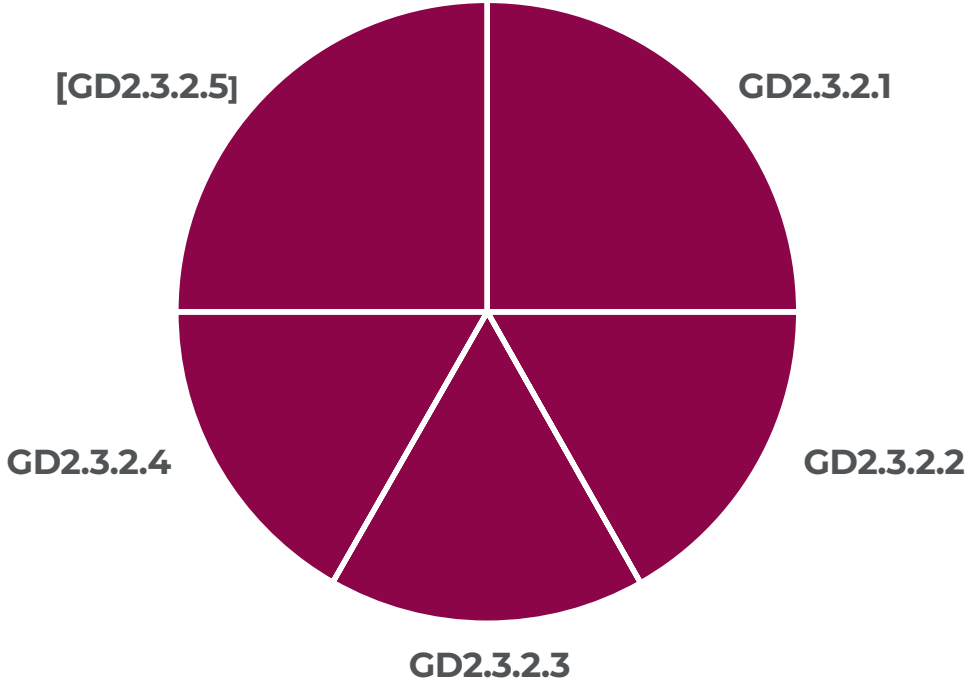
[GD2.3.1.14-V2] Total number of entrances to the head office.

Units: Number
Reliability: Table 56



GD2.3.2 Practices to prevent and address sexual harassment, bullying, discrimination, and disrespect in the company

This list of practices, composed of four individual practices and one indicator, evaluates the mechanisms and procedures the company has established to address cases of sexual harassment, bullying, discrimination, and disrespect among company personnel (ie, prevention, complaint and/or report channels, response, and sanctioning).



Practices

Standardization Weighted by practice and specific to each indicator

Glossary Training courses, resolved complaint

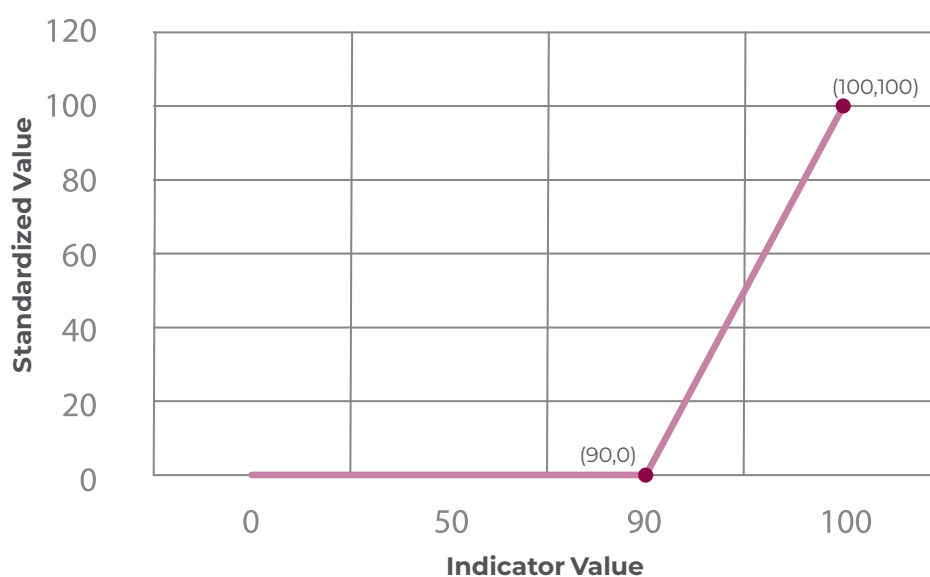
List of Practices	Element	Description	Reliability	Weight
GD2.3.2	GD2.3.2.1	The company has established mechanisms and procedures to address sexual harassment, bullying, discrimination, and disrespect (ie, prevention, complaint and/or report handling, response, and sanctioning).	T.57	2.50
GD2.3.2	GD2.3.2.2	The company has implemented communication campaigns, directed equally at women and men and at all organizational levels, to disseminate information about the existence of mechanisms and procedures to address sexual harassment, bullying, discrimination, and disrespect (ie, prevention, complaint and/or report handling, response, and sanctioning).	T.58	1.75
GD2.3.2	GD2.3.2.3	The company has implemented awareness-raising communication campaigns, directed equally at people and at all organizational levels, which discourage sexual harassment, bullying, discrimination, and disrespect, and that emphasize the importance of creating spaces where respect for individuals' physical and psychological integrity prevails.	T.58	1.50
GD2.3.2	GD2.3.2.4	There is a team of specialists, an ethics office, or an ombudsman responsible for addressing (prevention, handling of complaints and/or reports, response, and sanction) reported, processed, and resolved cases.	T.56	1.75
GD2.3.2	[GD2.3.2.5]	Ratio between the number of complaints received for sexual harassment, harassment, discrimination, and disrespect and the number of such complaints processed and resolved in the evaluation year or the most recent year for which data is available.	T.56	2.50



[GD2.3.2.5] Ratio between the number of complaints received for sexual harassment, harassment, discrimination, and disrespect and the number of such complaints processed and resolved in the evaluation year or the most recent year for which data is available.

Type: Indicator
Service: Potable water and/or sanitation
Glossary: Resolved complaint
Formula: $[\text{GD2.3.2.5-V1}] / [\text{GD2.3.2.5-V2}] * 100$
Unit: %

Standardization Function



Variables

[GD2.3.2.5-V1] Number of complaints processed and resolved in the evaluation year and the two previous years.

Units: Number
Reliability: Table 56

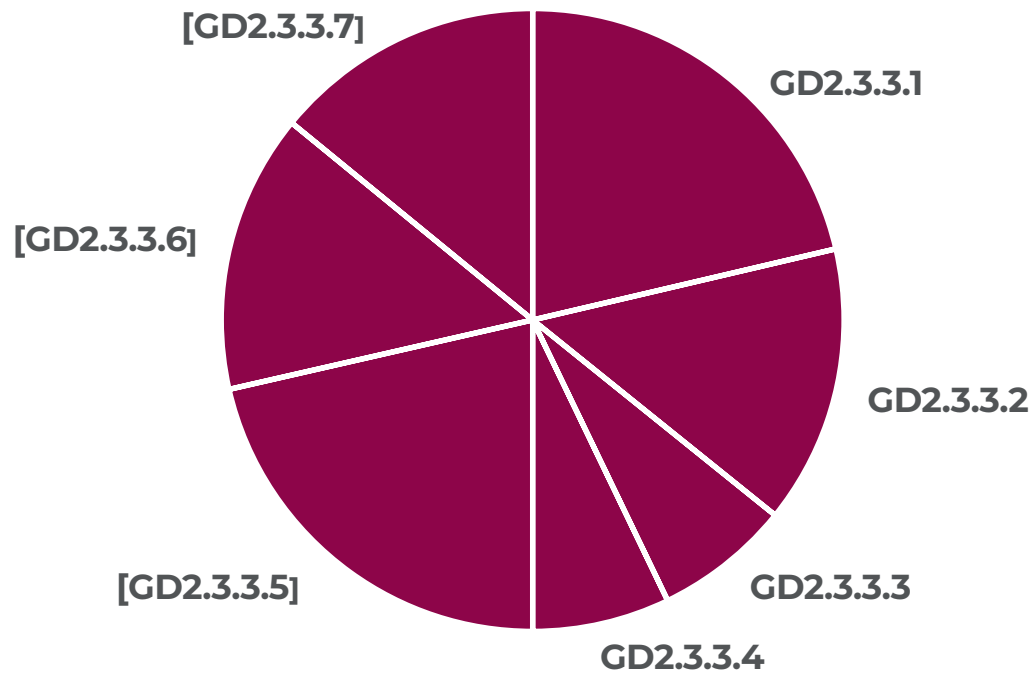
[GD2.3.2.5-V2] Number of complaints recorded in the evaluation year and the two previous years.

Units: Number
Reliability: Table 56



GD2.3.3 Practices for equitable wage policies

This list of practices, consisting of four individual practices and three indicators, assesses the mechanisms the company has established to ensure that the wage structure equally fosters the development of both women and men, so that salary differences are based on job tasks and responsibilities rather than gender.



Practices and Indicators

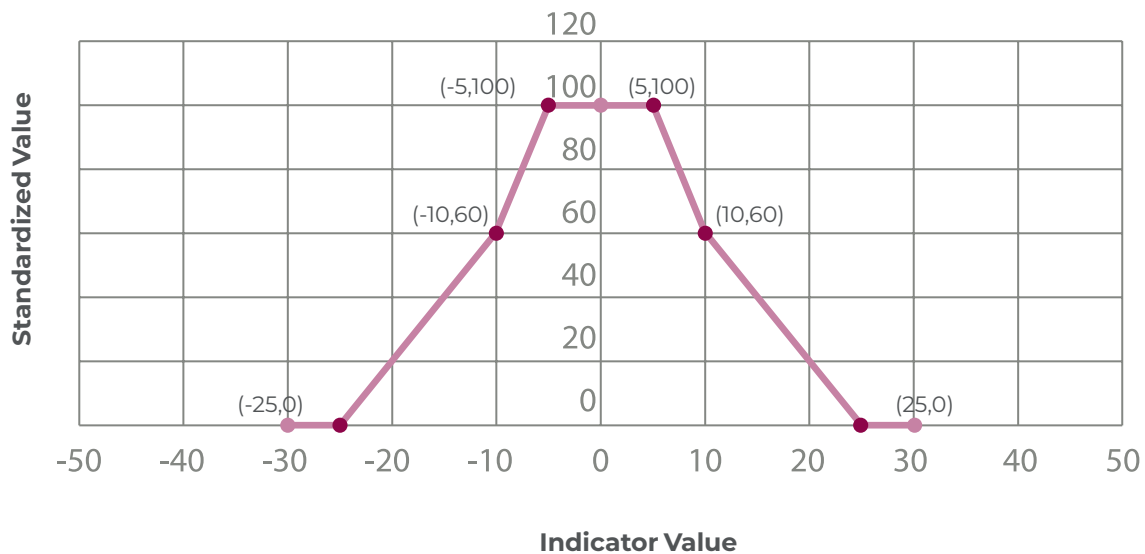
Standardization Weighted by practice and specific to each indicator
Glossary Equal pay for equal work, operational and technical positions

List of Practices	Element	Description	Reliability	Weight
GD2.3.3	GD2.3.3.1	The company implements a pay equity strategy to support equal remuneration for work of equal value across all positions within the company.	T.57	2.00
GD2.3.3	GD2.3.3.2	The company implements a training plan and/or awareness campaigns on the gender pay gap and its causes.	T.58	1.50
GD2.3.3	GD2.3.3.3	The company conducts comparative analyses of the salary structure to identify, address, and prevent wage and working condition disparities between men and women at the same level.	T.57	0.75
GD2.3.3	GD2.3.3.4	There is merit- and/or performance-based compensation systems in place, clearly structured and based on objective criteria.	T.57	0.75
GD2.3.3	[GD2.3.3.5]	Wage gap or pay differential between the remuneration received by men and that received by women in the evaluation year.	T.507	2.00
GD2.3.3	[GD2.3.3.6]	Wage gap or pay differential between the remuneration received by men in key positions and that received by women in key positions in the evaluation year.	T.511	1.50
GD2.3.3	[GD2.3.3.7]	Wage gap or pay differential between the remuneration received by men in operational and technical positions and that received by women in operational and technical positions in the evaluation year.	T.517	1.50

[GD2.3.3.5]: Wage gap or pay differential between the remuneration received by men and that received by women in the evaluation year.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary: Remuneration, pay gap
Formula: $[\text{GD2.3.3.5-V1} - \text{GD2.3.3.5-V2}] / [\text{GD2.3.3.5-V1}] * 100$
Unit: %

Standardization Function



Variables

[GD2.3.3.5-V1] Gross average remuneration of women in the evaluation year.

Units: Number
Reliability: Table 507

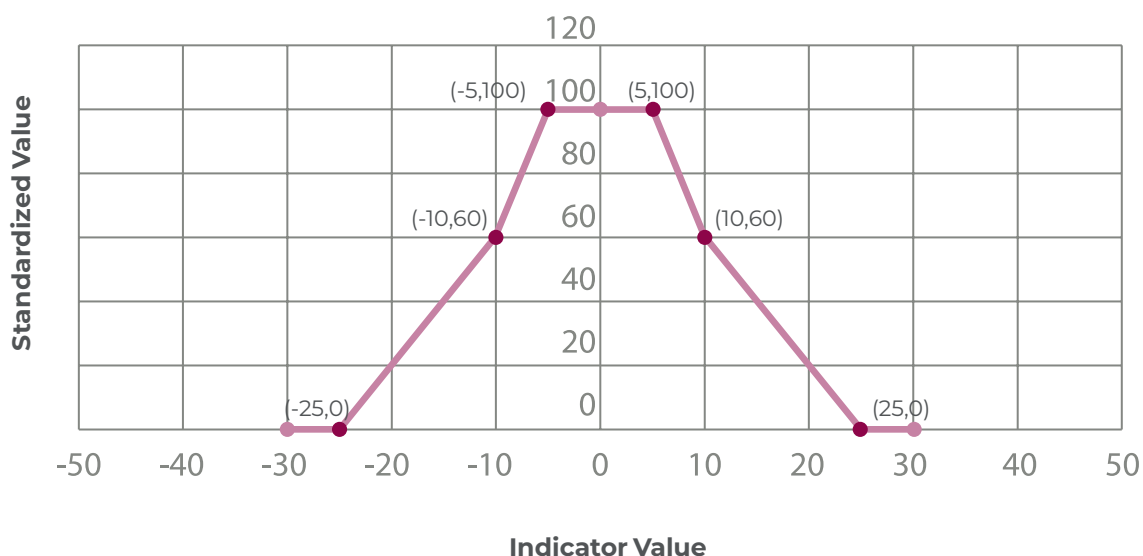
[GD2.3.3.5-V2] Gross average remuneration of men in the evaluation year.

Units: Number
Reliability: Table 507

[GD2.3.3.6]: Wage gap or pay differential between the remuneration received by men in key positions and that received by women in key positions in the evaluation year.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary: Remuneration, wage gap, key positions
Formula: $[GD2.3.3.6-V1 - GD2.3.3.6-V2] / [GD2.3.3.6-V1] * 100$
Unit: %

Standardization Function



Variables

[GD2.3.3.6-V1] Average gross remuneration of men in key positions in the year under review.

Units: Number
Reliability: Table 511

[GD2.3.3.6-V2] Average gross remuneration of women in key positions in the year under review.

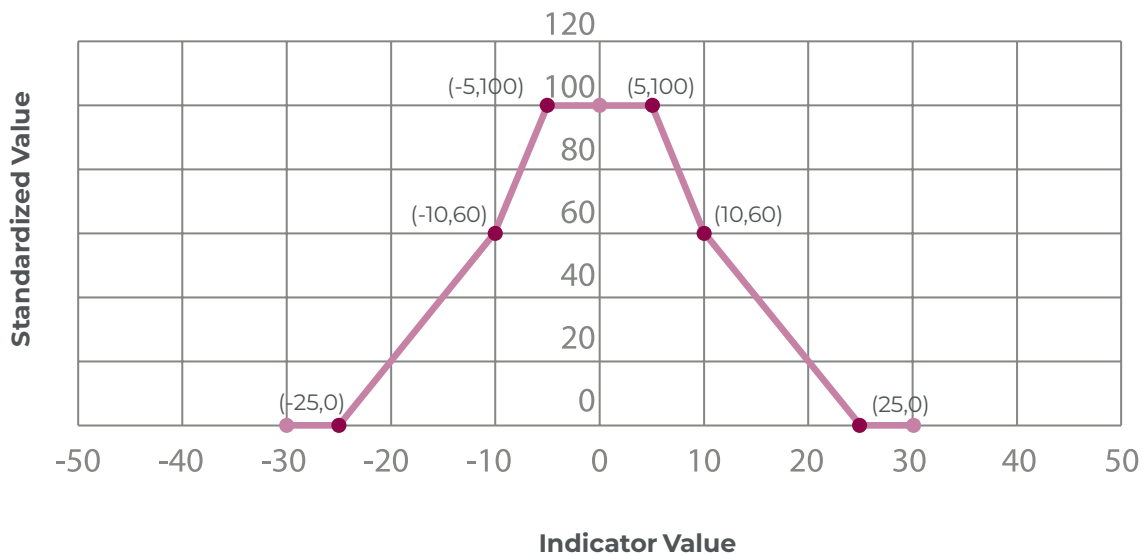
Units: Number
Reliability: Table 511



[GD2.3.3.7]: Wage gap or pay differential between the remuneration received by men in operational and technical positions and that received by women in operational and technical positions in the evaluation year.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary: Remuneration, wage gap, operational and technical positions
Formula: $[\text{GD2.3.3.7-V1} - \text{GD2.3.3.7-V2}] / [\text{GD2.3.3.7-V1}] * 100$
Unit: %

Standardization Function



Variables

[GD2.3.3.7-V1] Gross average remuneration of men in operational and technical positions in the evaluation year.

Units: Number
Reliability: Table 517

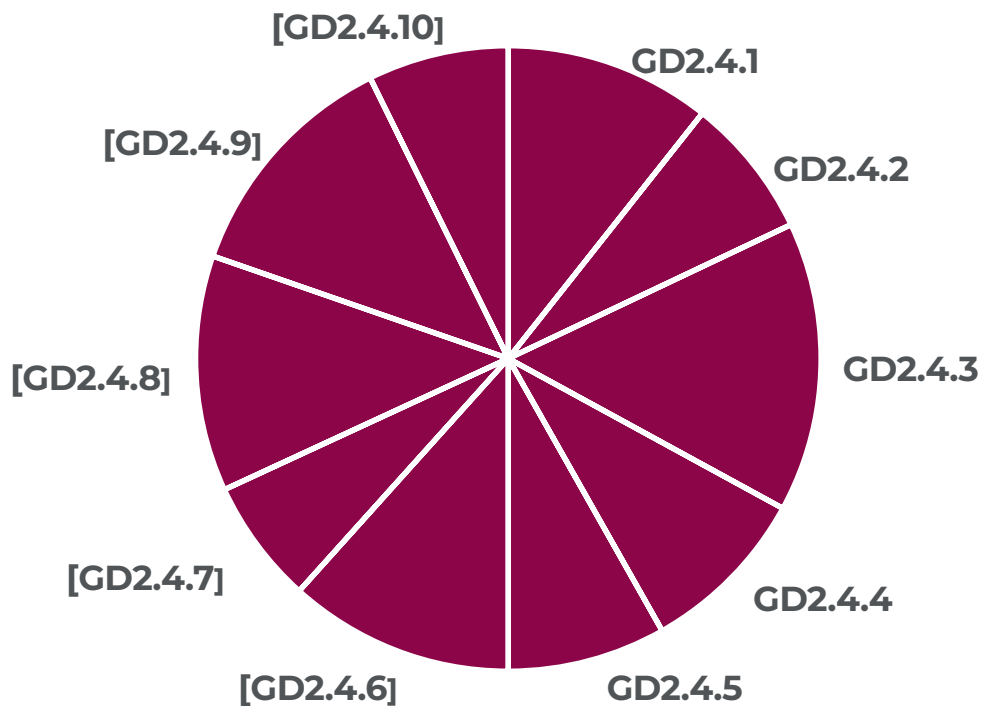
[GD2.3.3.7-V2] Gross average remuneration of women in operational and technical positions in the evaluation year.

Units: Number
Reliability: Table 517



GD2.4 Developing staff professionally with a focus on gender equality and diversity inclusion

This group, composed of five individual practices and five indicators, assesses the existence of mechanisms aimed at promoting the professional development of personnel, with a focus on gender equality and diversity inclusion. Its purpose is to ensure the retention of qualified personnel and to lay the foundation for building diverse leadership teams with the skills to contribute to the efficient functioning of the company.



Practices and Indicators

Standardization Weighted by practice and specific to each indicator
Glossary Training courses, key positions, operational and technical positions, mentorship

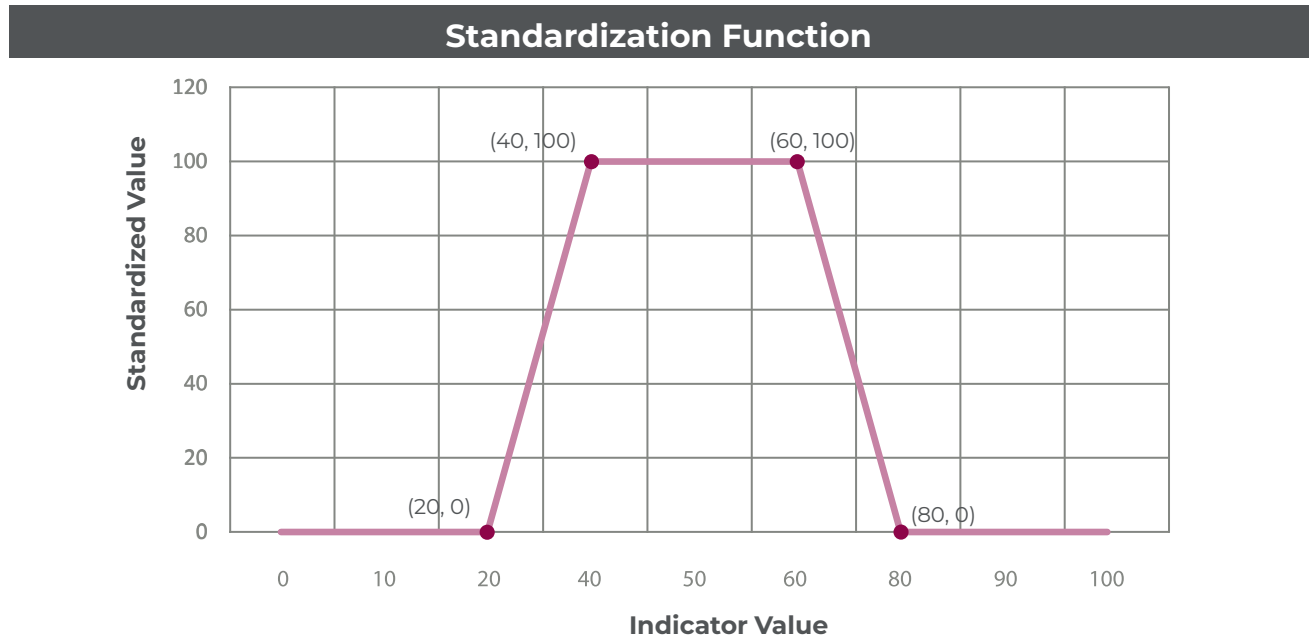
Group	Element	Description	Reliability	Weight
GD2.4	GD2.4.1	The company promotes the implementation of a career plan with a gender perspective that includes technical training for leadership, to ensure equal opportunities for promotion to key positions.	T.506	1.20
GD2.4	GD2.4.2	The company promotes the implementation of a career plan with a diversity and inclusion approach (including persons with disabilities, Indigenous peoples, people of African descent, LGBTQ+ individuals, and migrants), which includes technical training for leadership, to ensure equal opportunities for promotion to key positions.	T.506	0.70
GD2.4	GD2.4.3	The company has created and implements mentorship programs as support structures for the professional development of all personnel, with a gender and diversity inclusion approach.	T.506	1.50
GD2.4	GD2.4.4	The company implements short-term and/or doctoral training programs that encourage women's interest in STEM fields. These programs contribute to their technical upskill and professional development.	T.506	0.80
GD2.4	GD2.4.5	Promotion opportunities are broadly distributed through open and competitive selection mechanisms, with clearly communicated criteria, using inclusive, non-sexist, and non-discriminatory language.	T.506	0.80
GD2.4	[GD2.4.6]	Percentage of women in key positions relative to the total number of people in key positions in the evaluation year or the most recent year for which data is available.	T.509	1.20



GD2.4	[GD2.4.7]	Percentage of persons with disabilities, Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants in key positions relative to the total number of people in key positions in the evaluation year or the most recent year for which data is available.	T.510, T.56	0.70
GD2.4	[GD2.4.8]	Percentage of women in operational and technical positions relative to the total number of people in operational and technical positions in the evaluation year or the most recent year for which data is available.	T.522	1.20
GD2.4	[GD2.4.9]	Percentage of women who participated in at least one mentoring program relative to the total number of women in the company in the evaluation year or the most recent year for which data is available.	T.512, T.504	1.20
GD2.4	[GD2.4.10]	Percentage of persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants who participated in at least one mentoring program relative to the total number of people who participated in a mentoring program in the evaluation year or the most recent year for which data is available.	T.513, T.56	0.70

[GD2.4.6] Percentage of women in key positions relative to the total number of people in key positions in the evaluation year or the most recent year for which data is available.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $[\text{GD2.4.6-V1} / \text{GD2.4.6-V2}] * 100$
Unit: %



Variables

[GD2.4.6-V1] Number of women in key positions in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 509

[GD2.4.6-V2] Total number of people in key positions in the evaluation year or the most recent year for which data is available.

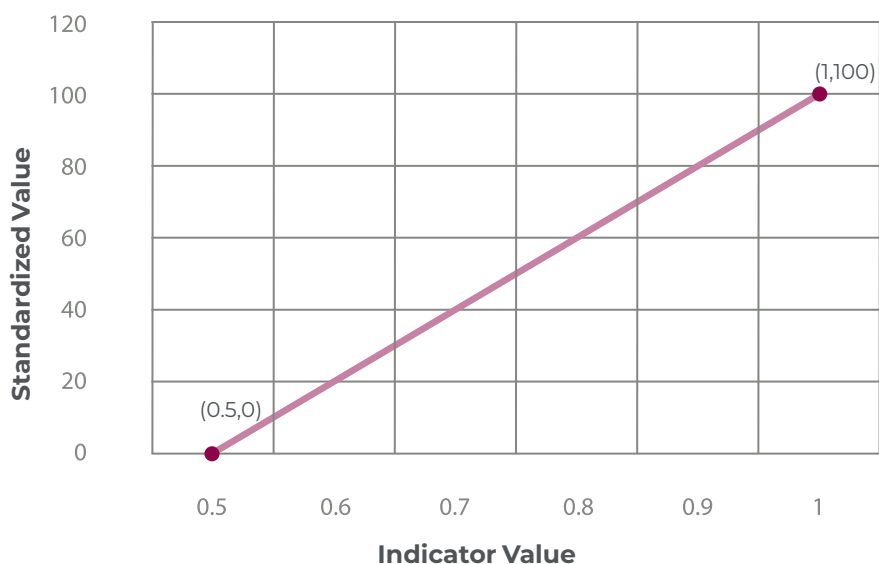
Units: Number
Reliability: Table 509



[GD2.4.7] Percentage of persons with disabilities, Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants in key positions relative to the total number of people in key positions in the evaluation year or the most recent year for which data is available.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $(GD2.4.7-V1 * 100) / (GD2.4.7-V2 * GD2.4.6-V2)$
Unit: %

Standardization Function



Variables

[GD2.4.7-V1] Number of persons with disabilities, Indigenous peoples, people of African descent, and/or migrants holding key positions in the year under review or the most recent year for which data is available.

Units: Number
Reliability: Table 510

[GD2.4.7-V2] Sum of the percentages of persons with disabilities, Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants living in the country, according to the most recent census.

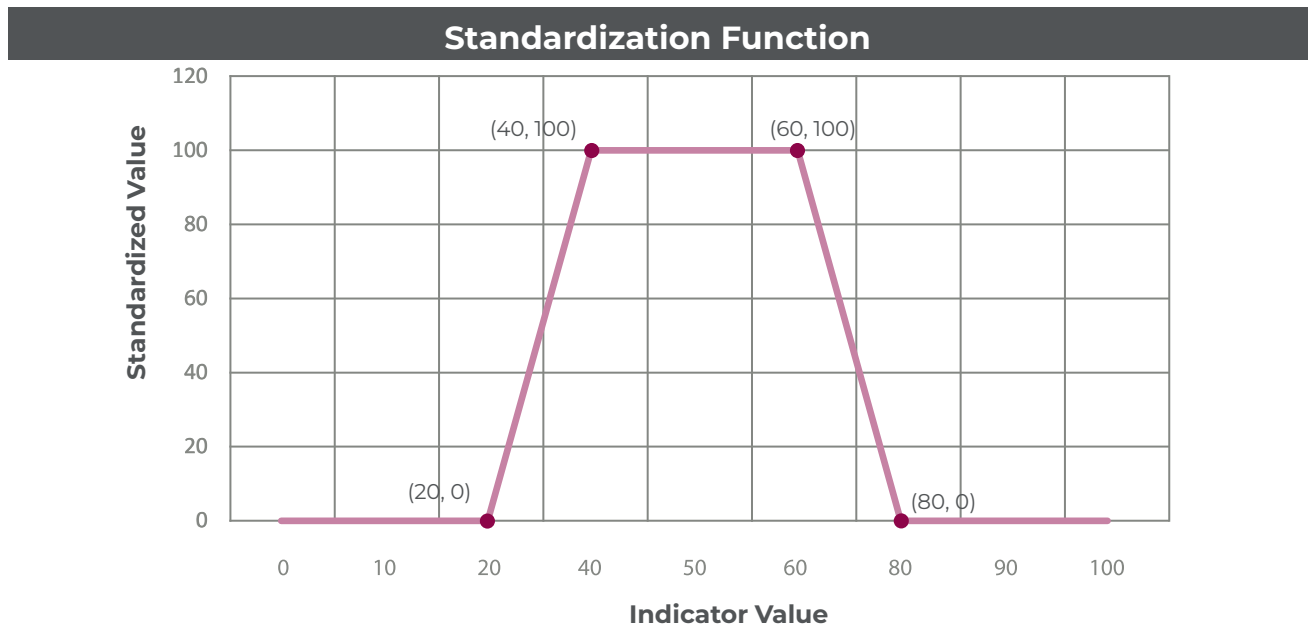
Units: Number
Reliability: Table 56

[GD2.4.6-V2] Total number of people holding key positions in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 56

[GD2.4.8] Percentage of women in operational and technical positions relative to the total number of people in operational and technical positions in the evaluation year or the most recent year for which data is available.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary: Operational and technical positions
Formula: $[\text{GD2.4.8-V1} / \text{GD2.4.8-V2}] * 100$
Unit: %



Variables

[GD2.4.8-V1] Number of women in operational and technical positions in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 522

[GD2.4.8-V2] Total number of people in operational and technical positions in the evaluation year or the most recent year for which data is available.

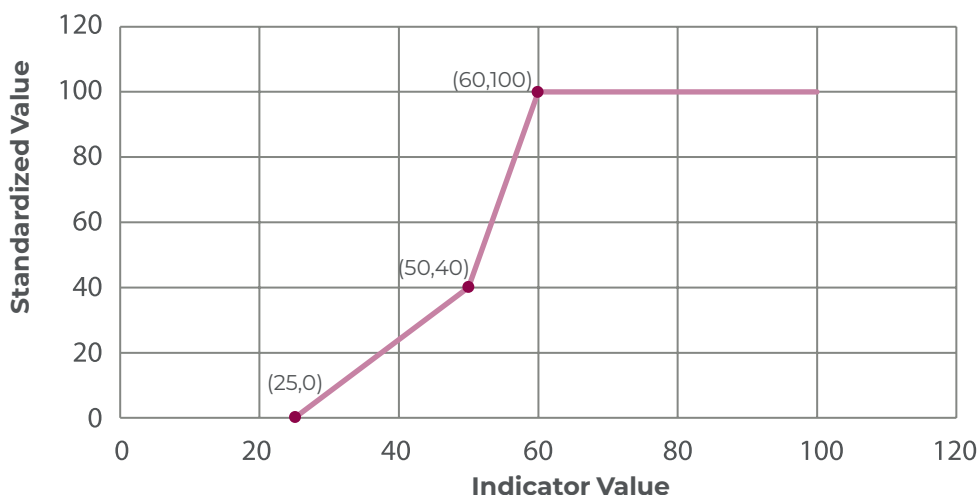
Units: Number
Reliability: Table 522



[GD2.4.9] Percentage of women who participated in at least one mentoring program relative to the total number of women in the company in the evaluation year or the most recent year for which data is available.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $[\text{GD2.4.9-V1} / \text{GD2.2.5-V1}] * 100$
Unit: %

Standardization Function



Variables

[GD2.4.9-V1] Number of women who have participated in at least one mentorship program in the evaluation year or the last year for which data is available.

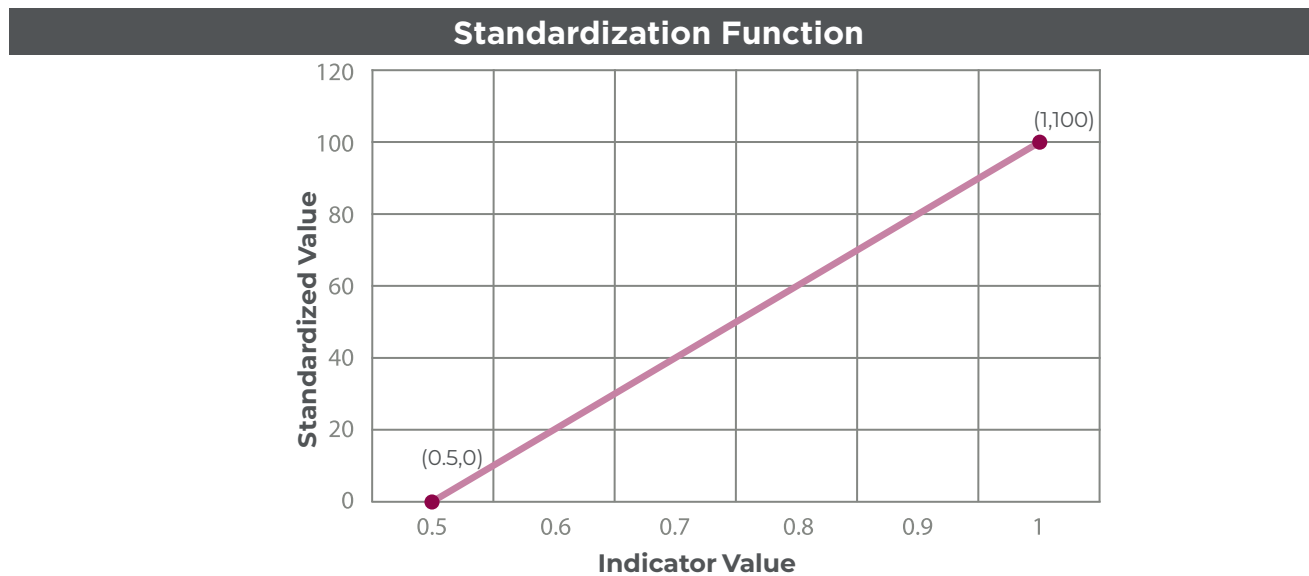
Units: Number
Reliability: Table 512

[GD2.2.5-V1] Total number of women employed by the company in the evaluation year or the last year for which data is available.

Units: Number
Reliability: Table 504

[GD2.4.10] Percentage of persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants who participated in at least one mentoring program relative to the total number of people who participated in a mentoring program in the evaluation year or the most recent year for which data is available.

Type: Indicator
Service: Drinking water and/or sanitation
Glossary:
Formula: $[GD2.4.10-V1 / (GD2.4.7-V2 * GD2.4.10-V2)] * 100$
Unit: %



Variables

[GD2.4.10-V1] Number of persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals and/or migrants who have participated in a mentorship program in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 513

[GD2.4.7-V2] Sum of the percentages of persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals and/or migrants living in the country, according to the most recent census.

Units: Number
Reliability: Table 56

[GD2.4.10-V2] Total number of people who have participated in a mentorship program in the evaluation year or the most recent year for which data is available.

Units: Number
Reliability: Table 56







A. Reliability Tables Embedded in the AquaRating Evaluation System

Table 56

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents.	1

Table 57

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents, but no evidence of their implementation.	0.5
3	There are supporting documents and evidence of their implementation.	1

Table 58

Levels of Reliability		Factor
1	It cannot be corroborated.	0
2	There are supporting documents, but no evidence of their implementation.	0.5
3	It is documented and there is evidence of its periodic implementation.	0.9
4	It is documented and there is evidence of its periodic implementation in the evaluation year.	0.95
5	It is documented and there is evidence of its periodic implementation in the evaluation year and the year prior to the evaluation year.	1

Table 63

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	The manual includes at least the description of the functions, responsibilities, and duties of each position.	0.5
3	The manual includes the description of all aspects outlined in the practice.	1

B. New Reliability Tables Incorporated for the Evaluation with the Present Focused Analysis

Table 501

Levels of Reliability		Factor
1	There is no record or there are records, but data are not disaggregated by people with disabilities.	0
2	General record, only the total number of employees in the company is indicated, with data disaggregated by people with disabilities.	0.4
3	Detailed record, but not supported by the human resources information system, of the total number of employees in the company, with data disaggregated by people with disabilities.	0.8
4	Detailed records supported by the human resources information system of the total number of employees in the company, with data disaggregated by people with disabilities.	1

Table 502

Levels of Reliability		Factor
1	There is no record or there are records, but data are not disaggregated by sex.	0
2	General record, only the total number of participants in the company's internship programs, job training, training or professional practice contracts, or other similar programs is indicated, with data disaggregated by sex.	0.4
3	Detailed record, but not supported by documentation, of participants in the company's internship programs, job training, training or professional practice contracts, or other similar programs, with data disaggregated by sex.	0.8
4	Detailed record supported by documentation or participation certificates in internship programs, job training, training or professional practice contracts, or other similar programs in the company, with data disaggregated by sex.	1



Table 503

Levels of Reliability		Factor
1	There is no record or there are records, but data are not disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0
2	General record indicating the total number of participants in the company's internship programs, job training, training or professional practice contracts, or other similar programs, with data disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0.4
3	Detailed record, without supporting documentation, of participants in the company's internship programs, job training, training or professional practice contracts, or other similar programs, with data disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0.8
4	Detailed record supported by documentation or participation certificates in internship programs, job training, training or professional practice contracts, or other similar programs, with data disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	1

Table 504

Levels of Reliability		Factor
1	There is no record or there are records, but data are not disaggregated by sex.	0
2	General record indicating only the total number of employees in the company, disaggregated by sex.	0.4
3	Detailed record, but not supported in the human resources information system, of the total number of employees in the company, disaggregated by sex.	0.8
4	Detailed record supported in the human resources information system of the total number of employees in the company, disaggregated by sex.	1

Table 505

Levels of Reliability		Factor
1	There is no record or there are records, but data do not identify Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants.	0
2	General record indicates only the total number of employees in the company, identifying Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants.	0.4
3	Detailed record, but not supported in the human resources information system, of the total number of employees in the company, identifying Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants.	0.8
4	Detailed record supported in the human resources information system of the total number of employees in the company, identifying Indigenous peoples, people of African descent, LGBTQ+ individuals, and/or migrants.	1

Table 506

Levels of Reliability		Factor
1	The practice is not documented	0
2	The practice is documented, but there is no evidence of its implementation in the evaluation year	0.5
3	The practice is documented and there is some evidence of its implementation	0.7
4	The practice is documented and there is some evidence of its implementation in the evaluation year	0.8
5	The practice is documented and there is some evidence of its implementation in the evaluation year and the previous year	0.9
6	The practice is documented and there is evidence of its implementation in the evaluation year and the two preceding years	1



Table 507

Levels of Reliability		Factor
1	There is no record or the record does not include sex-disaggregated data.	0
2	Global registry, includes the annual remuneration of the entire staff, with data disaggregated by sex.	0.7
3	Detailed record without supporting documentation, including annual remuneration and job titles for all staff, with data disaggregated by sex.	0.85
4	Detailed record of annual remuneration for all staff. Job evaluation is supported by a manual that includes the functions of the various units, general competencies for job groups, and the functions, responsibilities, attributions, and competency profiles for each position. Data are disaggregated by sex.	1

Table 508

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents, but no evidence of their implementation.	0.7
3	There are supporting documents and evidence of their implementation.	0.85
4	There are supporting documents, evidence of their implementation, and the job posting includes a specific statement encouraging women, persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and migrants who meet the required profile to apply.	1

Table 509

Levels of Reliability		Factor
1	There are no records or records are available but not disaggregated by sex.	0
2	Aggregate record indicating the total number of people in key positions, disaggregated by sex.	0.7
3	Detailed record, without supporting documentation, of key positions and the individuals occupying them, disaggregated by sex.	0.85
4	Detailed and sex-disaggregated record, supported by a manual containing the job profile descriptions.	1

Table 510

Levels of Reliability		Factor
1	There are no records or records are available but not disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0
2	Global registry, indicating the total number of individuals holding key positions, disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0.7
3	Detailed record, without supporting documentation, of key positions and the individuals occupying them, disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0.85
4	Detailed and disaggregated record by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants, supported by a manual containing the job profile descriptions.	1

Table 511

Levels of Reliability		Factor
1	There are no records or records are available but not disaggregated by sex.	0
2	Global registry, includes the annual remuneration of key positions, with data disaggregated by sex.	0.7
3	Detailed record without supporting documentation, including the annual salaries of key positions, with data disaggregated by sex.	0.85
4	Detailed record of the annual salaries of the entire staff. The job evaluation is supported by a manual that outlines the functions of the various units, the general competencies for job groups, and the functions, responsibilities, duties, and competency profiles for each position. The data are disaggregated by sex.	1

Table 512

Levels of Reliability		Factor
1	There are no records or records are available but not disaggregated by sex.	0
2	Global registry, indicating the total number of individuals who participated in mentorship programs, with data disaggregated by sex.	0.7
3	Detailed record without supporting documentation of the individuals who participated in mentorship programs, with data disaggregated by sex.	0.85
4	Detailed and supported record of participation in mentorship programs, with data disaggregated by sex.	1



Table 513

Levels of Reliability		Factor
1	There are no records or records are available but not disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0
2	Global registry, indicating only the total number of individuals who participated in mentorship programs, with data disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0.7
3	Detailed record without supporting documentation of the individuals who participated in mentorship programs, with data disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	0.85
4	Detailed and supported record through registries or participation certificates in mentorship programs, with data disaggregated by persons with disabilities, Indigenous peoples, Afro-descendants, LGBTQ+ individuals, and/or migrants.	1

Table 514

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents, but there is no evidence of their dissemination.	0.5
3	Supporting documents exist and there is evidence of their dissemination.	1

Table 515

Levels of Reliability		Factor
1	It cannot be verified.	0
2	It is documented, but there is no evidence of the definition of general and specific objectives, lines of work, goals, activity plan, budget, and responsible parties.	0.65
3	It is documented and there is evidence of the definition of general and specific objectives, lines of work, goals, activity plan, budget, and responsible parties.	1

Table 517

Levels of Reliability		Factor
1	No record or the record exists but data are not disaggregated by sex.	0
2	Global record, includes only the annual remuneration of operational and technical positions, with data disaggregated by sex.	0.4
3	Detailed record without supporting documentation, including annual remuneration of operational and technical positions, with data disaggregated by sex.	0.8
4	Detailed record of the annual remuneration of the entire staff. Job evaluation is supported by a manual containing the functions of the different units, general competencies for job groups, and the functions, responsibilities, duties, and competencies of each position. Data are disaggregated by sex.	1

Table 518

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	Supporting documents exist confirming the existence of at least one space functioning as a lactation room at the company's head office.	0.65
3	There are supporting documents confirming the existence of an adequate number of lactation rooms at the company's head office, in accordance with the number of women of childbearing age employed by the company, as established by current national legislation.	0.85
4	There are supporting documents confirming the existence of an adequate number of lactation rooms at the company's head office, in accordance with both the number of women of childbearing age employed by the company and the technical standards for the setup and use of lactation rooms established by current national legislation.	1

Table 519

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents confirming the existence of a policy that promotes equal treatment and opportunities for all individuals working at the company.	0.65
3	There are supporting documents confirming the existence of a gender-focused policy that promotes the reduction and elimination of gender gaps in the workplace.	1



Table 520

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents confirming the existence of a policy that promotes equal treatment and opportunities for all individuals working at the company.	0.65
3	There are supporting documents confirming the existence of a disability-focused policy that promotes universal accessibility across all environments, recognizing people with disabilities as active participants in all spheres of society.	1

Table 521

Levels of Reliability		Factor
1	There are no supporting documents.	0
2	There are supporting documents confirming the existence of a policy that promotes equal treatment and opportunities for all individuals working at the company.	0.65
3	There are supporting documents confirming the existence of a policy to promote equal treatment and opportunities for all individuals working at the company, which fosters ethnic and racial diversity, migrants, and/or LGBTQ+ individuals.	1

Table 522

Levels of Reliability		Factor
1	No records exist or records exist but are not disaggregated by sex.	0
2	Global record indicating the total number of individuals in operational and technical positions, disaggregated by sex.	0.7
3	Detailed record, without supporting documentation, disaggregated by sex, of operational and technical positions and the individuals holding them.	0.85
4	Detailed and disaggregated record by sex, supported by a manual containing the description of job profiles.	1



Blind résumé

It is a type of anonymous résumé in which personal details such as name, age, gender, nationality, photograph, or any other information that could lead to discrimination during the recruitment process are omitted.

Board of Directors

Also known as the board, board of trustees, or governing body, the Board of Directors is a necessary and permanent collegiate body whose members are periodically appointed by the shareholders' meeting or the body representing the owners. Its function is to conduct all acts of ordinary and extraordinary administration, represent the service provider before third parties, and assume joint liability for any violations of the duties imposed by law, regulations, and articles of incorporation.

Diversity

This refers to differences in sex, social background, race, culture, age, sexual orientation, and physical and mental abilities, among others, which make up each person's uniqueness. In the context of this specific analysis, the term encompasses individuals from Indigenous communities, people of African descent, LGBTQ+ individuals, migrants, and people with disabilities. It is important to note that, according to the glossary of the Inter-American Development Bank, migrants are not considered a category of diverse groups; however, for the purposes of this report, they have been deliberately included.

Equal remuneration for the same work

It means that people with similar qualifications will receive the same remuneration when performing the same work, or nearly the same, under equivalent conditions.

Equal remuneration for work of equal value

It covers the case of equal pay for the same work, but also when people perform work of a different nature, requiring different skills or qualifications and conducted under different conditions, which are nonetheless of equal value overall and therefore should be equally remunerated. Globally, various methods have already been developed for the numerical evaluation of work value.

Gender Equality and Diversity Inclusion Action Plan

It is how a company's gender and diversity policy, or strategy is put into operation. It includes objectives, activities, timelines, goals, and monitoring indicators.

ILO Convention C100

It is a document that contains recommendations concerning equal remuneration for men and women workers for work of equal value (entered into force on May 23, 1953).

Inclusion

It refers to the policies, standards, and actions adopted to ensure that people feel seen, heard, and valued, regardless of their differences. It is vital for achieving diversity in the workplace.

Inclusive Language

Inclusive language refers to a way of expressing oneself, verbally, in writing, or through images, without discriminating against any particular sex, social gender, or gender identity, and without perpetuating gender stereotypes. It aims to promote the conscious selection of words, avoiding the use of the masculine form to describe people in general.

Intern

A person who undertakes an internship or professional practicum.

Internship

It is professional practice undertaken by individuals who are finishing their studies or have recently graduated, to apply their knowledge and skills. Compensation may be low, minimal, or nonexistent. In this manual, internships, training contracts, professional practice programs, or other similar schemes are considered under the same item.

Job description

It is a process that outlines the skills, tasks, functions, and job responsibilities related to a specific position within a company and distinguishes it from other positions.



Job profile

A set of general and specific characteristics that a person must possess to perform a given position. For the purposes of measuring this indicator, the institution is required to specify at least the educational requirements, experience (both general and specific), and technical competencies needed to perform the duties of the position.

Key positions

For these purposes, key positions include all supervisory roles (i.e., positions with personnel under their supervision) as well as those in charge of plants, laboratories, and equipment deemed critical.

Mentoring

It is a professional development relationship in which an experienced person is willing to guide, advise, and support someone less experienced or with less knowledge, to enhance their professional growth more effectively.

Operational and technical positions

For these purposes, these are positions that are directly involved in the production of goods and services, require knowledge, experience, and specialized training, and do not supervise the work of others.

Policy

A set of structured guidelines or principles, approved by the Board of Directors, which guide a company's decision-making and actions, serving as a framework within which its activities should be conducted. Policies inform the development of corporate rules, procedures, and strategies.

Reduced mobility

It is a condition in which a person, either permanently or temporarily and in interaction with various barriers, experiences limitations in the full and effective use of spaces on equal terms with others, with restricted ability to move without external assistance. This may refer to people with physical (sensory or mobility-related) or intellectual disabilities, or due to other factors such as age, pregnancy, or having small children, among others.

Reliability

Mechanism for measuring the consistency and accuracy of the information provided by the company, based on the documents that support the data entered into the tool. This measurement is conducted using Reliability Tables defined for each parameter (located at the end of the document), and its weight or weighting will be the same as that of the related parameter.

Remuneration

Refers to all elements of the compensation package received by a worker. It includes any additional emoluments of any kind, both direct and indirect, whether received regularly or occasionally, and is therefore not limited to the minimum wage.

Resolved complaint

A complaint of sexual harassment, bullying, discrimination, or disrespect is considered resolved when all investigative steps have been completed and a conclusion has been reached, based on which appropriate sanctions are determined.

Restroom block

The term refers to a sanitary space that contains a set of stalls or toilet cubicles within a public restroom. It is considered a "restroom block" when it includes at least two toilet cubicles, urinals (only in men's restrooms), and individual handwashing stations. This set of fixtures must be built using sanitary-grade materials and comply with current sanitary regulations.

Shared family responsibility

It refers to the shared responsibility among household members for domestic tasks and family obligations, with the aim of equitably distributing the time resolute by people and avoiding the overburdening of women with this unpaid work.

STEM

It is the acronym for Science, Technology, Engineering and Mathematics, which is more widely used than its Spanish equivalent CTIM (Science, Technology, Engineering and Mathematics).



Strategy (for gender equality and diversity inclusion)

It is a set of organizational and programmatic efforts defined to achieve gender equality and diversity inclusion within the company. It is implemented through an action plan.

Tactile paving

Tactile paving is a textured surface that covers the ground in certain public spaces to warn pedestrians with visual impairments of potential hazards. This surface can be detected either through footwear or with a cane.

Toilet stall or bathroom stall

A small, partitioned area that contains a toilet in a public restroom.

Training courses

For these purposes, training courses are considered those with a minimum duration of 4 hours.

Wage gap

Also known as the gender pay gap, it measures the difference between the average earnings of people as a percentage of men's earnings. Therefore, the higher the value, the greater the wage gap.





