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‘Accelerating the achievement of gender equality and the empowerment of all women and girls by addressing poverty and strengthening institutions and financing with a gender perspective’

Expert Group Meeting

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**Applying the human rights framework to address gendered poverty**

\* This paper summarizes analysis and policy recommendations made by the UN human rights mechanisms, as well as by OHCHR. References of sources used in this paper are included in the annex.

## **Applying the human rights framework to address gendered poverty**

### **Relevant concepts**

#### **Human rights understanding of poverty**

UN human rights mechanisms understand that poverty is more than the outcome of a lack of income or wealth. In the light of the International Bill of Rights, poverty may be defined as a human condition characterized by sustained or chronic deprivation of the resources, capabilities, choices, security and power necessary for the enjoyment of an adequate standard of living and other civil, cultural, economic, political and social rights.

#### **Gendered poverty**

Poverty is a gendered phenomenon that is deeply imbricated with other forms of inequality and discrimination. Women's and girls' experiences of poverty intersect with their race, ethnicity, migratory status, age, disability, religion, geographical location, sexual orientation and gender identity to produce distinct forms of discrimination and inequality that vary over time and from place to place. The persistence of discriminatory norms and gender stereotypes affecting women and girls across every area of life, across the life cycle, from the family to the community, in businesses and in all branches of public power, contributes to maintaining and deepening these inequalities. Many of the gendered aspects of poverty were already acknowledged in the Beijing Declaration and Platform for Action in 1995.

### **Global contexts**

- **Rising levels of poverty and growing inequalities within and among countries demonstrate that the current economic model fails to provide prosperity for all.** Food insecurity, a cost-of-living crisis, the climate emergency, debt distress and a looming global recession, have pushed countries to the brink where governments are unable to ensure the enjoyment of rights to an adequate standard of living, health, education, social security, and other human rights by all people living in their countries, which impacts women and girls and other vulnerable and marginalized communities the most.
- The current moment of **overlapping crises provides an opportunity to examine the human rights impacts of prevailing systems of global economic governance.** The COVID19 crisis has also prompted a re-evaluation of mainstream economic ideologies and theories, including recognition of the central role of care and support in our societies, as well as the State's position (vis-à-vis the market) as an actor in defining and resourcing policies that provide public goods. The current moment presents an opportunity to revisit concepts of unlimited economic growth, often based on deeply embedded forms of structural discrimination, transnational economic inequality, failure to fulfil international solidarity obligations of assistance and cooperation, and non-existent or insufficient networks of social protection and public services to guarantee universally recognized human rights such as health, water, housing, food and nutrition, education, a clean and healthy environment and access to justice.

### **Challenges and opportunities**

#### Conceptual framework of economic models

- The focus of most international and national economic policies has been on how to integrate women and girls more effectively into existing, unequal economic systems, with focus on a small number of economic rights associated with work, income security, financial inclusion and women's entrepreneurship. They tend to **ignore the broader range of contexts that condition the**

**realization of many other women's rights that are essential to achieving substantive gender equality and to sustainably eradicating poverty**, including unequal gender and power relations within families, communities, institutions and markets.

- Mainstream approaches tend to **see women as a monolithic group and disregard the impact of intersecting forms of discrimination** women face and the impact of such forms of discrimination at the different points of their life-course, leaving women facing such forms of discrimination furthest behind.
- Many predominant approaches to women's poverty and mainstream economic models **fail to recognize and value women's unpaid care and support, domestic and agricultural work, as well as women's work in informal economy** which undergirds the economy. They ignore the vital issues of women's time poverty and "depletion" through their role as care and support providers, as well as the draining of care and support resources from poorer nations, such as migrant, domestic or health workers, through globalized care and support chains. They also do not consider the rights of women and girls to receive gender-, disability- and age- responsive care support or to exercise self-care and collective care.
- Despite their recent efforts to integrate gender equality in their work, **the work of International Financial Institutions tends to remain an instrumental approach**, seeing gender equality mostly as a means to achieve economic growth and development goals, instead of setting the achievement of substantive gender equality as a goal itself. It has resulted in certain economic growth exacerbating gender inequality.

#### Data collection

- Standardized measures of poverty and inequality in global and national development frameworks **focus on household-level data and fail to adequately capture sex- and gender-based inequalities** in the generation, distribution and consumption of resources.
- Most global poverty indicators are geared towards measuring relative improvements in the situation of those in the bottom 10 per cent of wealth and income scales, and **not looking at the large share of income and wealth held by the richest 1 per cent** of the population.
- On the other hand, **common methods for measuring absolute inequalities**, such as the Gini coefficient, percentile ratios, the Palma ratio, the World Income Inequality Database and measures of functional income distribution, signal the need for effective policies to redistribute wealth and income both within and between countries.

#### Tax justice

- Large corporations and high-income earners have reduced their fiscal contributions, with **expansion of indirect taxes with regressive distributional impacts**, such as value-added tax that affects women living in poverty. In general terms, women are underrepresented among high-income individuals and financial asset holders.
- **Illicit financial flows** by multinational corporations are depriving countries in the global South of up to \$200 billion a year in lost fiscal revenues, and **failures to effectively curb tax evasion, trade mis-invoicing, corruption and money-laundering** mean that there are fewer public resources available for equitable social and climate spending.
- **Progressive tax regimes** play a key role in the mobilization of the maximum of available resources to effectively tackle discrimination and structural barriers against women and provide free, high-quality gender-responsive public services to women. [The UN Secretary-General](#) highlighted that there is a "need to frame international tax cooperation in a more holistic, sustainable development context, including in relation not only to trade and investment but also to inequality, the environment, health, gender and intergenerational aspects" in the context of the promotion of inclusive and effective international tax cooperation.

#### Austerity measures

- In some regions, **the triple jeopardy of austerity aggravated gender inequality**. Austerity measures affected women simultaneously as public-sector workers, service users and the main recipients of social security benefits. That in turn aggravated labour market gender discrimination and occupational segregation. Cuts to social care and support have reduced access to many crucial services. Loss of jobs within the care and support sector and public sector pay freezes have also affected women.

#### Foreign debt management

- **Debt cancellation** is a prerequisite for just and human rights-based redistributive public policies. In recent years, more than 60 countries have successfully renegotiated debts, and over 20 have defaulted on or repudiated public debt, preferring to invest debt service savings in social programmes. Since the COVID-19 pandemic, the G20's Debt Service Suspension Initiative and the International Monetary Fund's Catastrophe Containment and Relief Trust have provided some debt service relief to highly indebted poor countries. Additionally, in some country settings, it has been possible for data on the negative impact of austerity measures on the sexual and reproductive health and other rights of women and girls to be put forward to maintain programmes and budgets to guarantee those essential human rights. Those interventions have opened space for dialogue on the human rights impacts of debt and fiscal consolidation in some countries.

#### Trade and investment systems

- **Trade agreements tend to favour the formal economy over informal trade**, even though the informal sector is crucial to poverty reduction.
- On the other hand, many **recent regional trade and investment agreements contain preambular commitments to gender equality** and to improving the situation of women living in poverty, and in some cases specific chapters on gender equality or a protocol on women in trade. This could be an opportunity, although its real impact on gender equality is not yet known due to a lack of data. Furthermore, gender equality provisions often do not cover e-commerce and digital trade or trade in special economic zones, and do not include accountability and dispute-settlement mechanisms for violation of such provisions.

#### Corporate accountability

- **Business enterprises are failing to contribute to the advancement of gender equality in workplace**. Many of them are failing to pay fair or equal wages, or to offer social security, including paid maternity or carers' leave. They are not taking adequate steps to guarantee sexual and reproductive health and other rights of workers to bodily autonomy and freedom from violence, or to ensure women's rights to collective bargaining and freedom of association. Corporate due diligence procedures and grievance mechanisms for business-related human rights abuse are not gender-sensitive, and as a result, are largely ineffective in changing discriminatory norms and practices.

#### Reparations for climate change

- **Climate reparations** are being discussed as part of the feminist Global Green New Deal that would attribute responsibility and define payments to be made by colonial powers for historical and ongoing extraction and contributions to global emissions. Funds established through these processes could be used to develop innovative and inclusive social and environmental policies.

## Human rights tools for transformation

- **The Convention on the Elimination of All Forms of Discrimination against Women** contains multiple provisions on the right to substantive gender equality. These include a broad definition of discrimination against women, temporary special measures to accelerate substantive equality, obligations to ensure women's full development, their participation in political and public life, and their enjoyment of specific socioeconomic rights, and the elimination of gender stereotypes.
- The right to substantive equality requires resource mobilization and redistribution within and between countries. The **International Covenant on Economic, Social and Cultural Rights**, particularly its article 2 (1) set out States' obligation to realize economic, social and cultural rights using "the maximum of their available resources", including through international assistance and co-operation.
- **The right to development** aims to create an enabling environment for peace, development and human rights, including women's rights, and the mobilization of resources for inclusive development. In relation to this right, States have obligations at three levels: (a) internally, through the formulation of national development policies and programmes affecting persons within their jurisdictions; (b) internationally, through the adoption of policies extending beyond their jurisdictions; and (c) collectively, through global and regional partnerships. **The Declaration on the Right to Development** calls for a full and equal inclusion of women in development processes and in the fair distribution of its benefits.
- The obligations and commitments of States under the **International Covenant on Economic, Social and Cultural Rights**, the **Declaration on the Right to Development** and the **Sustainable Development Goal 10** require wealthy countries to assist low-income countries in the realization of economic, social and cultural rights for everyone without discrimination and to cooperate to reduce inequalities between and within nations. **The Declaration on the Right to Development and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development** provide grounds upon which international investment agreements should be reformed to recalibrate their impact on the ability of States to conform and enforce laws and policies that uphold all human rights, including women's rights.
- **Human Rights Economy** places people and the planet at the heart of economic policies, investment decisions, consumer choices, and business models, with the goal of measurably enhancing the enjoyment of human rights for all. A human rights economy seeks to **redress root causes and structural barriers to equality, justice, and sustainability**, by prioritizing investment in economic, social and cultural rights with a focus on those most marginalized. It addresses power imbalances between persons, among people, business and public institutions, as well as between countries, including the role of international financial institutions there. A human rights economy **aligns economies with States' obligations under human rights, by positioning human rights norms and standards as guardrails for fiscal policy, including in relation to debt policies**.

A human rights economy builds on **feminist economy approaches** which recognise that inequality of opportunities and outcomes are influenced by how specific individuals are positioned by their gender, as well as their age, income, wealth, parents' education, place of birth, race/ethnicity, migratory status, disability, geographical location, sexual orientation and other factors. This examines wealth and income distribution, intra-household dynamics, access to and control over assets, including those that are held in common, environmental protection, time allocation, care, support and well-being, and the right to rest and leisure of women and girls, as pivotal elements of gender equality and sustainable development.

A human rights economy guides States and international organizations to create national and global financial governance frameworks essential for addressing both inequalities and poverty in a comprehensive and effective manner.

## Policy recommendations

### Recommendations for States

#### General principles

- Ground all laws, policies and programmes, especially in the economic and social arenas, in human rights norms and principles – **equality and non-discrimination**, the meaningful **participation** of all women and girls throughout their life cycle, **accountability**.
- **Focus on gender equality** in laws, policies and programmes relevant to the realization of economic, social and cultural rights, including the budget for their implementation, as **the equal right of men and women** to the enjoyment of economic, social and cultural rights **is an immediate obligation**.
- Pay **attention to the impact of multiple and intersecting forms of discrimination** women and girls face throughout their life cycle, and **prioritize the rights of the furthest left behind the first**.
- **Fulfil the obligations of progressive realization and non-retrogression of economic, social and cultural rights and of international assistance and cooperation** under the International Covenant on Economic, Social and Cultural Rights, **apply a gender- and human rights-based approach** in line with the Convention on the Elimination of All Forms of Discrimination against Women, and **implement the right to development**.
- Undertaking independent, participatory, informed, transparent and **gender-sensitive human rights impact assessments**, before, during and after implementing public policies, including economic and financial policies and trade and investment agreements. In doing so, States should consider alternative policies that avoid, or at the very least minimize and remedy, potential adverse effects on gender equality and women’s human rights in designing and implementing such policies.

#### Participation and accountability

- Ensure **free, active and meaningful participation of women, including young and older women, in all their diversity**, including those with disabilities, belonging to minority groups or indigenous peoples as well as lesbian, bisexual, transgender and intersex women, in policy-making and decision-making processes at all levels, including budgets, trade and investment agreements, and other major economic policy decisions, and ensure **girls can express their views** freely in all matters affecting them, and **their views are given due weight** in accordance with their age and maturity.
- Guarantee **equal representation in trade unions and collective bargaining for women workers**.
- Include **women in senior positions in economic, financial and trade governance**.
- Create **independent and transparent grievance mechanisms to protect and promote women’s rights to work and just and favourable conditions of work and trade union rights** and to enable women to enjoy these rights and to receive **gender-transformative remedies** in the event of violations.
- Establish **mechanisms for information-sharing between the communities affected and policymakers**, to ensure that the implementation of economic policy is monitored and adjusted according to its impact on human rights and gender.
- Fully **recognize justiciability of economic, social and cultural rights, and ensure accountability and remedies in case of violation of these rights**.

#### Redistributive and supportive public policies for achieving substantive gender equality

- Guarantee universal, accessible, adequate, available, inclusive and comprehensive **social protection that are human rights-based and gender-, disability-, age responsive and are granted throughout the life cycle**, regardless of marital status and forms of employment.
- Taking steps to **prevent and respond to multiple and intersectional discrimination against women and girls who are beneficiaries of social protection**, including by undertaking gender- and disability responsive pension reforms. Such reforms may require enacting non-contributory and universal schemes, repealing discriminatory provisions and practices - such as mandatory early retirement for women and separate annuity tables for women and men based on women's greater longevity -, introducing adequate contribution credits to compensate for periods of unpaid care and support work and regularly adjusting benefit levels. Entitlements under non-contributory pensions need to be set high enough to keep older women out of poverty and ensure an adequate standard of living, including in terms of housing. Social protection systems for women with disabilities must shift towards promoting their right to live independently and be included in the community and cover disability-related extra costs to enable women with disabilities to participate in the society on an equal basis with others.
- Use **gender-responsive and participatory budgeting**, involving civil society organizations, at all levels of Government to ensure that sufficient resources are allocated and properly spent to implement laws, policies and programmes that promote gender equality.
- Use **countercyclical macroeconomic policies** to reduce the risk and adverse impact of economic shocks, which disproportionately hit women. Use fiscal policy to maximize their available resources, individually and through international assistance and co-operation, for the progressive realization of women's human rights, in line with article 2.1 of the International Covenant on Economic, Social and Cultural Rights.

#### Addressing indivisibility and interrelatedness of rights in eradicating women's poverty

- Ensure all women and girls' equal access to and control over **land, housing and property**; their enjoyment of the rights to **food and nutrition, water and sanitation**, adequate **housing, health**, free or affordable quality, inclusive and accessible **education, decent work**, including freedom of association and collective bargaining; girls' right to **childcare**; and the **right to support** of women with disabilities, including older women with disabilities. Ensure women's right to **participate in all areas of political, social, cultural and economic life** and the **rights of girls to express their views** freely in all matters affecting them and **giving due weight to their views** in accordance with their age and maturity. Also ensure the realization of cross-cutting rights, such as access to **justice**, including for violations of socioeconomic rights, the right to **development** and the right to **a safe, clean, healthy and sustainable environment**.
- Realize **women's and girls' rights to bodily autonomy and freedom from violence**, ensuring the availability, affordability and accessibility of sexual and reproductive health rights, information, and services and goods, including to address menstrual poverty and associated stigma, as well as all necessary measures to prevent and respond to gender-based discrimination and violence, through adequately funded public services, welfare systems, and the implementation of economic rights.
- **Repeal or modify laws that criminalize acts associated with poverty** and life-sustaining activities, the exercise of sexual and reproductive health and rights, including abortion, and other **status offences that disproportionately affect marginalized women and girls who may be living in poverty**.

#### Investing in care and support systems

- Establish **gender-, disability- and age-responsive care and support systems with full respect for human rights** with a view to **recognizing, reducing, and redistributing** unpaid care and

domestic work and support, **rewarding** paid care and support workers and ensuring **representation** of paid and unpaid care and support workers and recipients of care and support in decision-making in a manner that promotes gender equality and the enjoyment of human rights by all.

- Develop comprehensive and gender-, disability- and age-responsive regulatory frameworks, policies and programmes to realize **the human rights dimensions of care and support, which encompasses the rights of persons providing and receiving care and support and their self-care**, based on the principles of State, social and gender-shared responsibility, equality, universality and autonomy.
- **Recognize unpaid care, domestic and support work** as valuable work, taking into account the actual economic value and contribution of such work to the economy and including it in national accounts. Fund gender, age and disability disaggregated **time-use surveys** that monitor time spent on such work on a regular basis.
- **Reducing the time for care and support work and ensure autonomy and agency of recipients of care and support** by investing in sustainable and accessible infrastructure, including electricity, transportation and the Internet that are responsive to the needs of those providing and receiving care and support, with a view to ensuring the exercise of the rights to water, sanitation, work, housing, health and education.
- **Redistribute care and support work** by promoting the equal sharing of responsibilities among family members; and among families, communities, the private sector and States, by prioritizing, inter alia:
  - **Comprehensive universal and gender and disability responsive social security** policies and systems, coupled with adequate access to social services, including care and support services and products;
  - **Accessible, affordable and high-quality social services**, including care and support services and products, taking into account all possible family structures without any kind of discrimination. Such services and products include childcare, long-term care and support and palliative care for older persons, and support services to persons with disabilities and assistive devices;
  - **Labour standards that provide for decent work and gender equality for all workers**, including care, support and domestic workers, such as maternity, paternity or parental leave, equal pay for work of equal value, safe and healthy working conditions and freedom from violence and harassment in the world of work, including gender-based violence and harassment, freedom of association and the right to organize and bargain collectively;
  - **Support family members and other informal/unpaid carers and support providers** who are providing care or support to children, older persons and persons with disabilities. Such caregivers may include children, older persons and persons with disabilities (e.g. parents with disabilities); and
  - **Provide support**, including financial support, **to the work of women's organizations and men's groups challenging the gender norms** that allocate responsibility for care and support work to women and girls.
- **In redistributing care and support:**
  - **Ensure that the autonomy, agency, dignity of persons with disabilities and older persons is guaranteed and the right to live independently and be included in the community** is promoted and protected for persons with disabilities and older persons with disabilities, paying particular attention to gender equality, the elimination of gender- age- and disability- based discrimination and patriarchal social patterns; and
  - **Refrain from allocating funding to services that allow for the deprivation of liberty and any form of institutionalization** of recipients of care and support and fund research and technical assistance to end all forms of deprivation of liberty, segregation and isolation in the context of care and support. Ensure overseas development assistance do not support



institutionalized care. Such assistance should be invested in initiatives that ensure inclusion and never in initiatives that may lead to segregation, isolation, separation and stigmatization.

- **Reward migrant workers working on care and support work and domestic work**, particularly women migrant workers, by providing them the same rights and protection under the constitution, civil, labour and social security laws that are extended to all workers in the country, in relation to social security and working conditions such as wage and hour regulations, health and safety codes and holiday and vacation leave regulations, and the right to organize and freely associate. **Formalize employment**, particularly for women in rural areas, including through the implementation of Transition from the Informal to the Formal Economy Recommendation, 2015 (No. 204) of the International Labour Organization.
- Ensure **representation of care and support users, family support providers and caregivers, paid and unpaid care and support workers**, including those with disability or living in poverty, and proactively support their participation **in the design, implementation and monitoring of care and support systems** and other relevant policies. Ensure enabling conditions for women's collective action, including securing the right to freedom of association for all workers, not excluding those in non-standard and informal forms of work, guaranteeing protection for those organizing and claiming their rights, in accordance with the ILO Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87).
- **Establish quality monitoring and effective and transparent accountability mechanisms** for public and private care and support settings, which take into account assessments and evaluations by recipients of care and support.

#### Tax justice

- **Conduct gender analysis** of fiscal and tax policies to identify and eliminate specific gender bias affecting women. Undertake independent, participatory and periodic **impact assessments** of the extraterritorial effects of their financial secrecy and corporate tax policies on women's rights and substantive equality. Ensure that such assessments are conducted in an impartial manner with public disclosure of the methodology and findings.
- **Prioritize gender-responsive tax policies** with a view to ensuring that revenue and tax policies are formulated with due consideration to their impacts on women's rights and gender equality.
- **Increase allocation of tax revenues for public services.**
- **Stop illicit financial flows** through conducive fiscal and tax policies at the State level. **Prioritize progressive taxation** directed to increase the weight of direct taxes on income and profit capital, as well as on large firms, while reducing the weight of taxes on low-income communities, and in particular marginalized women and others in vulnerable situations.
- **Stop corporate tax abuse** by promoting tax policies that do not foster tax competition through tax holidays, reductions and subsidies for transnational corporations that are sources of foreign investment.
- Establish a democratic, inclusive, and transparent **Global Tax Body** under the auspices of the UN.
- **Implement the Addis Ababa Action Agenda** to substantially reduce illicit financial flows and systematic tax evasion by international corporate actors by 2030, with a view to eliminating them in all countries over time.

#### Debt management

- Make use of the [Guiding Principles on Foreign Debt](#) and human rights in managing foreign debt both as borrower and lender States.
- (For borrower States) Take steps to **renegotiate the structure of their debt** with their creditors if unable to fulfil their human rights obligations due to their external debt servicing.

- (For lender States) All lenders should **conduct due diligence** to ensure that the proposed loan will not increase the Borrower State’s external debt stock to an unsustainable level that compromises their ability to perform its international human rights obligations.

#### Equitable and transparent trade and investment systems

- Ensuring that **trade and investment negotiations and positions are transparent, participatory** and aimed at **eliminating gender, affluence and other biases**, and are consistent with and promote international human rights obligations as well as the 2030 Agenda.
- **Ensure gender parity in representation** and participation of women in all their diversity in the development of trade and investment agreements and policies.
- Conduct **gender and human rights impact assessments** prior to concluding bilateral, regional and multilateral trade and investment agreements and the findings of those assessments should be implemented, collect data disaggregated by gender/sex and other grounds to **monitor and evaluate the impact** of trade and investments agreements on women’s rights, and establish a **dispute-settlement mechanism** in relation to the gender equality and human rights provisions of such agreements.
- Develop understanding about the informal cross-border trade sector and the women’s contribution to it, design complementary measures to support informal cross-border trade.

#### “Just transition” to green economy

- **Protect workers and communities affected by the ecological transformation** from the impacts on their livelihoods, applying gender-analysis.
- **Investing in areas such as energy, buildings, food and mobility, through “triple-dividend” actions** that contribute to the transformation towards low-carbon and biodiverse societies while simultaneously creating employment opportunities for people living in poverty and improving their access to the goods and services essential to the enjoyment of human rights, while moving away from unsustainable consumption-driven growth and the extractive and waste economy.
- **Prioritizing the reduction of inequalities** over the unsustainable economic growth.

#### Recommendations for International Financial Institutions

- Ensure that loan programmes are agreed upon only after **human rights impact assessments** with a clear gender dimension have been conducted, and that any potential deficiencies are remedied.
- **Address risks of negative and disproportionate impacts on women’s human rights resulting from conditionalities and debt servicing**, monitoring the impact of subsequent reforms and proposing an alternative policy mix if adverse gendered impacts from the proposed conditionalities and debt servicing are identified. This is crucial in particular for low- and middle-income countries where assessment of the impact of debt servicing on fiscal space and investments in essential services and ringfencing resources for economic, social and cultural rights may be required.
- **Acknowledge that the elimination of gender discrimination requires substantial and sustained public investment**, including in social and physical infrastructure, and that, therefore, promoting a fiscal rollback by the State can be counterproductive in achieving the realization of women’s human rights.
- **Develop policy advice with a focus on raising sufficient domestic revenue** in equitable ways to assist countries in making better use of income, capital, property and wealth taxes.
- **Make use of progressive taxation** and ensuring that measures and mechanisms that may lead to more effective redistribution of resources between women and men are used.
- Ensure that their **due diligence, risk management and remedy frameworks integrate human rights principles** and are **aligned with the [Guiding Principles on Business and Human Rights](#)**.

Recommendations to corporations, and the States and international and regional organizations exercising jurisdiction over them

- **Contribute to the realization of the rights of all women and girls**, implement participatory gender and human rights impact and due diligence processes, **in compliance with the Guiding Principles on Business and Human Rights**, and ensure that grievance mechanisms and remedies for business-related abuses are accessible, effective and gender-transformative.
- **Ensure corporate accountability and tax justice**, particularly for transnational and high-profit corporations, through compliance with human rights and fiscal commitments and obligations and **implement the gender guidance to the Guiding Principles on Business and Human Rights**. States should mainstream a feminist and human rights-based approach into their national action plans and other national follow-up mechanisms on business and human rights.
- **Ensure that their practices and activities do not contradict or weaken the role of the State** in promoting and protecting women's human rights.
- **Comply with human rights standards**, including those on equality and non-discrimination in relation to women, **when undertaking corporate restructuring measures** in the face of economic downturns.
- **Take positive measures to accelerate de facto equality for women in leadership positions** in corporate, financial and trade institutions and enterprises, including by the introduction of quotas for corporate boards.

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