



2026 OECD Forum on **Due Diligence** in the Garment and Footwear Sector

11 - 12 February 2026



Scenario workshop on gender-responsive due diligence

11 February 2026 - 16:15 – 17:45 – Room CC7

The purpose of this workshop is to explore gender considerations within the due diligence process, as set out in OECD RBC standards. Participants will explore how gender-responsive, risk-based due diligence can be applied to a series of example scenarios. The workshop seeks to deepen understanding of how to implement gender-responsive due diligence in day-to-day operations, in different contexts, and allow participants to reflect on lessons from their own experience.

During the workshop, we encourage participants to actively use the [Background Note on Gender-responsive due diligence in global supply chains](#) to inform discussions. The note highlights the relevant aspects of OECD due diligence guidance related to gender, analyses structural and systemic drivers that shape gendered risks, and presents practical measures for integrating a gender perspective throughout the due diligence process.

The scenarios were developed by the Secretariat.

Agenda

	Welcome
16:15 – 16:22	Opening remarks by Rutger Fisscher, Policy Officer International RBC, Ministry of Foreign Affairs of the Netherlands
16:22 – 16:30	Overview of Background Note on Gender responsive due diligence in global supply chains , Julia del Valle, Policy Analyst, OECD Centre for Responsible Business Conduct
16:30 – 17:30	Scenario-based activity in groups
17:35 – 17:45	Final reflections

Structure of the workshop

- Each group will be assigned two scenarios.
- Each group will have a facilitator who has been briefed by the Secretariat beforehand and is encouraged to elect a note-taker for the group.
- Groups are invited to read through the scenario assigned to them and then jointly work through discussion questions as a group. 30 minutes are allocated per scenario.
- All groups will reconvene at 17:30 to share 2-3 reflections, comments, ways forward.
- Participants will be divided into groups of 8-10 persons to work on one of the scenarios outlined below
- The [Background Note on Gender-responsive due diligence in global supply chains](#) and the [OECD Garment and Footwear Due Diligence Guidance](#) are the reference document for the scenarios.

Quick introduction to gender-responsive due diligence

- Due diligence efforts may often treat risks as gender-neutral, overlooking how gender differences may shape exposure to and experience of harm
 - The extent, nature, severity, and likelihood of adverse impacts resulting from business conduct often differ for women and men.
 - Gendered risks are shaped by structural and systemic factors embedded in both company operations and the broader environment. These factors influence not only who is most affected by adverse impacts and how so, but also how effectively individuals can raise concerns, or obtain remedy.
 - Women are often concentrated in lower-paid, informal, or precarious roles, with limited access to representation or remedy. Integrating gender considerations into due diligence reveal how these risks may be experienced differently and sometimes more severely by women
 - Gendered risks can be compounded by other overlapping vulnerabilities, such as migrant status
 - Many gendered impacts are systemic, informal, or invisible, requiring targeted interventions to identify and address them effectively.
 - Preventive measures based on assessments that do not consider gender differences can inadvertently fail to capture risks and can reinforce existing inequalities.
 - Risks to surrounding communities from company operations are also not gender neutral – women may be marginalised from decision making in relation to new operations in their community and more exposed to risks.
 - Integrating a gender perspective across the due diligence process is key to enable companies to identify differential risks, design context-appropriate measures, and address root causes
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Gender-responsive due diligence scenarios

Scenario 1

Company profile

Aurora Threads is a fashion brand headquartered in Country A. Aurora Threads employs thousands of staff worldwide and manages an extensive network of suppliers across several continents. The company sources finished garments from 6 direct (tier-1) suppliers in Country B with whom it generally maintains long-term relationships.

Aurora Threads has a strict code of conduct on labour and environmental issues, which it communicates to their direct suppliers. The code includes the expectations that suppliers implement the code within their supply chains. Aurora Threads' policy prohibits unauthorised subcontracting and requires suppliers to seek approval for any subcontracted production. Aurora Threads commissions third-party labour audits at its tier-1 suppliers every two years.

For one of its suppliers in country B, Polar Moon, Aurora Thread's orders account for approximately 40–50% of their total production volume. Aurora Threads is aware that suppliers face significant seasonal demand peaks and short lead times due to the need to respond quickly to market trends and seasonal spikes in demand.

Situation

As part of its annual risk scoping exercise, Aurora Thread's conducts a desktop-based country and sector risk assessment, drawing on publicly available country risk indices; supplier self-assessment questionnaires and past audit findings from tier-1 suppliers, and on-site assessments at prioritised suppliers, which did not detect low wages or overtime as a high risk.

Six months later, a local civil society organisation publishes a report on informal labour in small workshops and homeworking arrangements in Country B's garment sector. The report identifies a network of women homeworkers producing garments for several factories including Polar Moon. The report includes allegations of excessive working hours among women homeworkers during peak demand and below-minimum wages linked to piece rate work¹.

Discussion questions

When answering each of the below questions, consider if and how Aurora Threads should engage with its suppliers, trade unions, civil society organisations, government and sector initiatives.

- 1. In what ways may informal work, particularly home-based work, lead to differentiated risks and impacts for women? What are some of the reasons for this?**

¹ Piece rate pay occurs when workers are paid by the unit performed (e.g. the number of tee shirts or bricks produced) instead of being paid on the basis of time spent on the job.

Consider:

- Why might women be in home-based work?
 - What are some of the risks associated with home-based work?
 - Are there specific or gendered risks for women?
2. **Considering the context, should Aurora Threads consider low wages and overtime resulting from informal work to be a high-risk in its supply chain? What, if any, actions should Aurora Threads take?**
 3. **Why were risks relating to homeworking not picked up in Aurora Threads' risk assessment? How can Aurora threads ensure next time they are captured?**
 4. **How can Aurora Threads collaborate with Polar Moon to understand where is this risk present in its supply chain? What steps can the supplier reasonably take?**
 5. **What may change if Aurora Threads had lower leverage?**



Scenario 2

Company profile

Horizon Footwear is a medium-sized footwear brand sourcing from direct suppliers across Country D. The workforce across Horizon Footwear's suppliers is predominantly female, particularly in stitching and assembly roles, and includes a significant number of migrant workers employed on temporary contracts.

Horizon Footwear has identified gender-based violence and harassment (GBVH) as a high-risk in suppliers operating in Country D, noting this, Horizon Footwear has invested in a range of measures to address GBVH in its Corrective Action Plan² (CAP), including:

- Allocation of dedicated funding to prevention, mitigation of prioritised human rights risks
- Development and dissemination of a zero-tolerance policy on GBVH and inclusion of gender-related clauses in supplier contracts with criteria on mandatory operational grievance mechanism at factory level.
- Delivery of trainings for suppliers and workers on harassment and reporting in local language
- Provision of guidelines and sample risk assessments to suppliers

Situation

Although Horizon Footwear has a CAP in place, a local trade union has reported receiving multiple complaints from workers at several Horizon Footwear's suppliers concerning repeated instances of sexual harassment, intimidation, and violence, primarily affecting women and migrant workers. The union reports that the complaints mechanisms are managed by factory management, including supervisors and that in many cases, workers who raised complaints experienced reprisals, including intimidation, loss of overtime, or dismissal.

Over the past year, Horizon Footwear has received very few complaints related to GBVH through its suppliers' grievance mechanisms and has reported achieving all the measures set out in the CAP.

Discussion questions

When answering each of the below questions, consider if and how Horizon Footwear should engage with its suppliers, trade unions, civil society, government and various sector or multi-stakeholder initiatives.

- 1. What may be some of the reasons that the existing Corrective Action Plan (CAP) is not achieving intended outcomes? What further measures may be needed?**
- 2. How can Horizon Footwear measure effectiveness of the CAP measures? Which specific indicators would credibly demonstrate progress or impact?**

² A CAP is a plan to prevent and/or mitigate future harm in a company's own operations. This plan should detail what actions will be taken with clear timelines for follow-up. The measures pursued should be proportionate to the severity of the harm.

3. **What could enable the risk reporting and grievance mechanisms to be trusted and used?**
4. **What steps could Horizon pursue at a sector-wide or industry level as part of its efforts to mitigate GBVH risk in its supply chain?**

Wrap-up questions

Please reconvene at 17:30 to reflect on outcomes of discussion and lessons learned.

- What were the main findings of the exercise?
- Where was there agreement on approaches? Where was there disagreement?
- What were the main challenges of this exercise?
- Did the background note help you think through those issues and what other resources/fora would you need to feel well equipped?

