

Annex A1:

Do no significant harm criteria for economic-social Objective 9.

Table 1 shows the four specific DNSH criteria for **public companies** (except for those defined as smaller by Law No. 6,404/1976) and **large organizations**¹ in relation to the previous financial year. In the initial voluntary phase, for alignment with any of the TSB objectives, organizations must respond affirmatively to DNSH criteria 1, 2, 3 and 4, as outlined in the table below. In subsequent phases, organizations will have to respond affirmatively to DNSH criteria 5, 6, 7 and 8 in order to be aligned with any of the TSB objectives presented in the Tackling Inequalities guideline.

Table 1: Do no significant harm criteria for economic-social Objective 9.

Code	Dimension	Level of action	Theme	Specific Criteria	Source: (Adapted)	Guidelines for filling in
DNSH. 1	Governance	Policy	General	Does the organization have a publicly available policy that repudiates all forms of gender and racial discrimination in all its practices?	COP HR2. L1.1 ETHOS 23.2.1 GPTW MEX 1.2.1 WEP Q.2	The organization must have a formal document, publicly available, expressing directives regarding non-discrimination on the grounds of gender and race in its practices. The document may be a regulation, standard or protocol. The policy may be stand-alone or incorporated into other policies of the organization, for example, in the Code of Conduct or the human rights policy.
DNSH. 2	Relations with Workers	Processes	Recruitment and selection	Does the organization have recruitment and selection procedures free from discrimination and bias based on gender and race?	ETHOS 23.2.4 MEX 1.2.1 WEP Q.4	For example, vacancy advertisements were examined to eliminate bias by analyzing the language and requirements and providing guidance to recruiters to identify biases. In the case of selection via competitive civil service examination, the organization may score on this criterion, since the format prevents unconscious bias.
DNSH. 3	Relations with Workers	Processes	Performance evaluation and promotion	Does the organization have promotion procedures free from discrimination and bias based on gender and race?	ETHOS 23.2.5	

¹ The size classification of organizations must be defined for the entire TSB. According to the BNDES, large companies have gross operating revenues of more than BRL 300 million. According to SEBRAE, large companies have 500 or more employees (industry) or 100 or more employees (services and commerce).

DNSH.4	Relations with Workers/ Relations with Outsourced Workers and Suppliers / Relations with Costumers and Consumers / Relations with the Community	Processes	Violence, discrimination and harassment	Does the organization have a reporting or grievance channel for issues related to discrimination, bias, harassment and/or gender and race-based violence, guaranteeing the confidentiality and/or anonymity of the person making the complaint?	GPTW Level 2 IEER PRÓ-EQUIDADE 7.1 WEP Q.2 and Q.10	Confidential channels may be internal or managed by an independent third party. The complainant must be guaranteed confidentiality (if they are identified) or anonymity (if they are not identified) and protection against retaliation.
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Source: Own elaboration, based on Ethos Indicators — Center for the Study of Labor Relations and Inequalities (*Centro de Estudos das Relações de Trabalho e Desigualdades*, CEERT) for the Promotion of Racial Equity; Communication of the Parties, UN Global Compact [COP]; Gender Equality Index of the government of Mexico [MEX]; Ethos Indicators [ETHOS]; Great Place to Work — Best Companies for Women to Work For and Best Companies for Ethnic-Racial Issues 2023 [GPTW]; Women's Empowerment Principles [WEP] Tool; Environmental, Social and Governance (ESG) Index of Racial Equity (Índice ESG de Equidade Racial) — Pact for the Promotion of Racial Equity [IEER]; Pro-Equity Program [PRÓ-EQUIDADE]; Global Reporting Initiative [GRI]; Performance Standards — International Finance Corporation [IFC-PS].