



**MONGOLIAN
WOMEN'S
FUND**



**“CORPORATE SOCIAL
RESPONSIBILITY AND
WOMEN’S RIGHTS IN
MONGOLIA”**

Summary Report

2023

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List of acronyms

ADB	Asian Development Bank
BEs	Business entities
CSR	Corporate social responsibility
EBRD	European Bank for Reconstruction and Development
ESG	Environmental, social and corporate governance
GALWS	General Agency for Labour Welfare Services
GoM	Government of Mongolia
GCF	Green Climate Fund
GSE	General secondary education
GSS	General secondary school
IMF	International Monetary Fund
MoES	Ministry of Education and Science
MN	Mongolia
MONES	Mongolian Women's Fund
MNCCI	Mongolian National Chamber of Commerce and Industry
OSH	Occupational safety and health
PSE	Pre-school education
SD	Sustainable development
SDG	Sustainable development goals
SGH	State Great Hural (Parliament)
SME	Small and medium enterprize
SSI	Semi-structered interview
UN	United Nations
UNGC	UN Global Compact
WB	World Bank

Glossary

№	Concept	Definition
1	Social responsibility	<p>First of all, it is a comprehensive measure aimed at meeting criteria and indicators of how the organization's decisions, activities and impacts affect society and the environment. In doing so, it includes the following transparency, ethical norms and operational framework (Mongolian Agency for Standard Metrology, 2012):</p> <ul style="list-style-type: none"> - To contribute to sustainable development, while doing so, do not neglect the issues of public health and social welfare; - To consider the hopes and expectations of shareholders; - To comply with relevant legislation, international agreements, ethical norms and acts; - To follow the social responsibility guidelines coherently throughout the entity in all activities, and to reflect in external and internal communications
2	Sustainable development	It refers to complex interventions aimed at creating socially responsible development in a comprehensive sense that enable them to run their business continuously for a long time and will continue to the future generations (Mongolian Agency for Standard Metrology, 2012).
3	Environmental, social and corporate governance (ESG)	<p>It is an important non-financial indicator that measures the attitude of any business entity to environmental issues, the social responsibility, and governance capacity. This framework consists of the following elements:</p> <ul style="list-style-type: none"> - Environmental indicators including climate change, energy efficiency, biodiversity loss, waste and pollution. - Social indicators including human rights, employment conditions, occupational safety and health (OSH), data privacy and protection, and customer satisfaction. - Governance indicators including tax strategy, corruption and bribery, business ethics and board diversity.
4	Gender	It refers to the concepts, views and attitudes that have been handed down and evolved over the course of history regarding the roles and responsibilities of men and women in political, legal, economic, social, cultural and family relations, as well as their position in society (SGH, Integrated legal information system, 2011).
5	Gender equality	<p>Protection of women's rights, including the exercise of equal rights for men and women (Mongolian Agency for Standard Metrology, 2012)</p> <p>Men and women shall be free from gender discrimination by participating equally in political, legal, economic, social, cultural and family relations, equally enjoying the benefits of economic, social and cultural development and contributing equally to development (SGH, Integrated legal information system, 2011).</p>
6	Women's rights	It is a concept of opportunities to equally enjoy human rights (UNFPA Mongolia, 2011). Giving priority to women's rights over other human rights means recognizing and not discriminating against women's physical and physiological differences, not looking down on them based on their gender, creating equal opportunities for them to enjoy their rights, and guaranteeing the implementation of their rights to the same extent as the rights of men.

1. Survey methods and methodology

1.1 Goal and objectives

The survey "Corporate social responsibility and women's rights in Mongolia" was conducted by the Independent Research Institute of Mongolia (IRIM) between July and November 2023 with the initiative and funding of the Mongolian Women's Fund (MONES).

The goal of the survey is to determine the policies and activities implemented by Mongolian companies in the direction of ensuring gender equality within the framework of corporate social responsibility (CSR) or sustainable development (SD) and environmental, social and corporate governance (ESG).

The survey aimed to meet the following objectives:

- To determine the companies' policies in the fields of ensuring gender equality and protecting women's rights;
- To find out future activities of the companies in the field of ensuring gender equality and protecting women's rights within the framework of CSR;
- To find out the budgets spent by companies on activities implemented within CSR.

1.2 Scope of the survey

In order to determine activities implemented for ensuring gender equality and women's rights within the framework of CSR, the basic concepts are explained as follows:

The concept of social responsibility focused primarily on the aid and support provided by businesses to philanthropic and humanitarian causes, such as donation. Over time, it has been enriched with many new concepts such as human rights, freedom, environment, corporate governance, protecting and respecting the interests of consumers and clients, and fighting corruption, and has become comprehensive interventions that attract considerable attention and is tied in the general term "Social responsibility".

The Standard of Mongolia not only fully describes the basic principles, framework, and operational components of implementing social responsibility, but also comprehensively includes the best concepts, activities, good practices, suggestions and initiatives on the issue.

Business entities (BEs) that are obliged to implement social responsibility on a voluntary basis shall take environmental and social issues comprehensively into consideration, when making a decision to carry out the CSR system, and shall always be ready to bear moral and real liabilities for conducting activities that have negative impacts on society and the environment or for the consequences of their decisions. This means following the norms and standards of transparency, ethics and discipline that promote sustainable development, and complying with relevant laws and regulations.

In simple words, the BEs should fully introduce and implement social responsibility in their organizations, and take into account the interests of stakeholders in all aspects.

1.3 Survey methodology

Methods used in the survey

In accordance with the methodology, qualitative survey methods have been used. Data was collected through (1) Literature review (LR); and (2) Semi-structured interview (SSI).

Table 1. Survey methodologies, purpose and participants

Methodology	Purpose	Participants
Literature review (LR)	<p>The purpose of the literature review conducted as a part of the survey is to collect and analyze the publicly available information of the leading companies from all possible sources prior to collection of the survey data.</p> <p>This activity will be conducted at the initial stage of the survey.</p>	<p>Documents to be reviewed:</p> <ul style="list-style-type: none"> • Statistical information of the BEs • Company operational reports (of the last 5 years) • Company financial reports (of the last 5 years) • CSR related documents (policies, plans, guidelines and reports) • CSR reports (of the last 5 years) • Human resource policy and implementation report
Semi-structured interview (SSI)	<p>The purpose of SSI is to determine the policy adopted for ensuring gender equality in the framework of CSR or sustainable development (SD) and environmental, social and corporate governance (ESG), its implementation, further activities, and budgets spent within the scope of CSR.</p> <p>It will be aimed at defining opportunities and fields of cooperation in the direction of ensuring gender equality as part of the social responsibility of leading companies.</p> <p>Each SSI will last for 50-60 minutes.</p>	<p>Interviews to be conducted with pre-prepared questions to the senior management and decision-making power. Conduct interviews with pre-prepared questions to the management and decision makers of 60 BEs leading in CSR</p>

Sampling of the survey

The survey team compiled a sample list with reference to information of the top 100 BEs announced by the Mongolian National Chamber of Commerce and Industry (MNCCI) at the end of 2022. Survey data was collected using two methods of literature review (LR) and semi-structured interview (SSI). The LR was based on information sources such as the websites of the BEs and relevant documents.

In accordance with the parameters of (i) whether the BEs are subsidiaries or affiliated companies; and (ii) the main direction of their economic activities, 60 companies out of the top 100 BEs were planned to be included in the survey. However, the sample was changed due to the consensus rate of BEs to participate. Therefore, documents of 72 BEs were analyzed, and data was collected from 19 BEs through SSI.

1.4 Limitations of the survey

While conducting the survey, the team encountered the following limitations:

Due to the insufficient and voluntary nature of the adherence to relevant legislation in Mongolia, information and reports in this area are incomplete. Thus, the information accessed was of little importance or relevance to the topic, which caused problems. There were many cases where a company did not have a website and did not report its activities to the public.

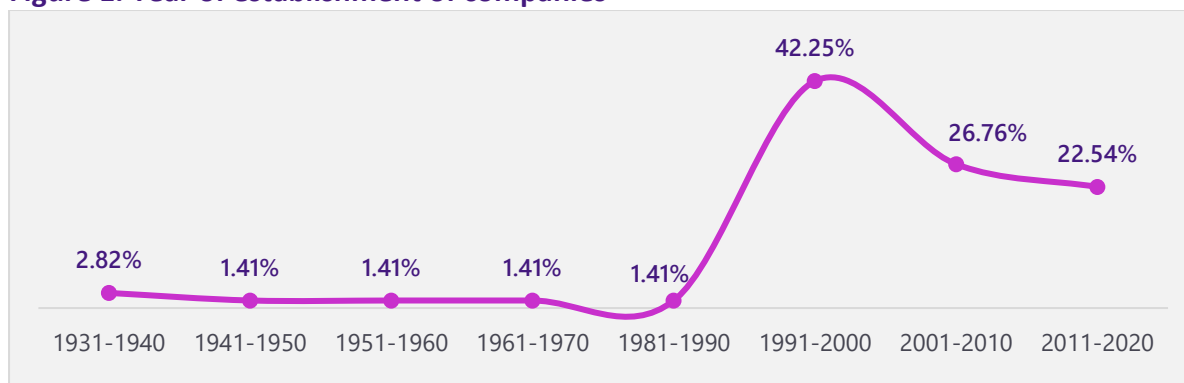
Because the survey was based on the voluntary participation of companies, there were instances of data collection delays and inefficiencies, multiple ineffective approaches towards the BEs, and some companies took a long time to respond. A few companies responded very quickly, provided the survey team with the requested data, and actively participated in the interviews. The survey team anticipated these limitations and worked to make the survey successful by all means.

2. Corporate social responsibility system

2.1 Brief profile of companies

In the survey, information on the social responsibility, sustainable development, and gender related activities of the top 72 BEs, announced by the MNCCI in 2022, was collected from publicly available sources. Among the 72 BEs, 16 were parent/group companies and 56 were subsidiaries/independent companies, and 13 of the parent companies own or invest in 186 branches and subsidiaries. A total of 19 companies participated in SSI, the qualitative survey, and this report was developed based on the data collected through the interview.

Figure 1. Year of establishment of companies



As Figure 1 shows, 1991-2000 was a peak period for new companies, with 63% of parent companies and 36% of subsidiaries/independent companies surveyed being established during this period.

Nature of business activities of the companies:

- Mining and extractive industry – 40%
- Trade and service – 22%
- Construction, roads – 18%
- Information, communication – 10%
- Banking and finance – 9%
- Agriculture – 7%
- Transportation and logistics – 7%
- Processing industry – 6%
- Electricity and heat production, water supply – 6%
- Others – 13%

2.2 Legal framework of CSR in Mongolia

In this section, the BEs are analyzed in terms of what national policies, laws and documents they used to determine their main directions, goals, and objectives of CSR. The companies' internal policies, and rules and regulations related to social responsibility are discussed in section 2.3.

The leading companies developed their social responsibility concepts and directions in accordance with laws, regulations, contemporary policies and programmes, and social responsibility standards applicable to their business activities, while introducing the environmental, social and corporate governance (ESG) framework in line with Mongolia's long-term development policy document "Vision 2050" and the United Nations Sustainable Development Goals (UN SDGs). However, most of the companies who state in their reports and plans they used the UN SDGs did not explain in detail which directions and goals they referred to.

a) International agreements and conventions

International human rights and cooperation documents such as the United Nations Charter (1945), the Universal Declaration of Human Rights (1948), the International Economic, Social and Cultural Pact (1966) and the Final act of the Conference on Security and Co-operation in Europe were the basis for defining social responsibility in the context of international agreements and conventions.

The BEs are interested in implementing the United Nations Global Compact (UNGC) in their operation and Khan Bank, Darkhan Metallurgical Plant LLC and Petrovis Oil LLC joined the compact, the others have expressed their interest, but not yet introduced it to operation. It should be noted that according to the MNCCI report, its Council on CSR and Sustainable Development attaches great importance to the issue and cooperates with companies.

b) Sustainable development goals and objectives

It was observed that companies pay special attention to the SDGs in the context of CSR and plan their activities in accordance with them. Major international financial institutions such as the Asian Development Bank (ADB), the World Bank (WB), the International Monetary Fund (IMF), and the European Bank for Reconstruction and Development (EBRD) and domestic banks and financial institutions demand BEs to provide "Sustainable Development Report" when they are approached for investment and financial support.

The level of use of relevant documents varies depending on the knowledge and capacity of the BEs. For example: MCS Group defined 3 sustainable development strategies and set 11 goals in line with its fields of operation. When we looked at how they relate to 17 SDGs, the 5th goal "Achieve gender equality and empower all women and girls" directly related to the activities of MONES was mentioned twice in connection with the company's strategic goals. Subsidiaries of MCS Group set the goal to contribute to the implementation of "Vision-2050" and other long-term development policies and goals and to become a "Net-Zero" company in the long-run, to harmonize their business operations with the SDGs and adopt the ESG system in stages (MCS, 2022).

The Trade and Development Bank (TDB) has fully incorporated gender equality in all its activities within CSR and SDGs, in line with the 5th goal to ensure gender equality for sustainable development.

c) Laws and regulations

In Mongolia, there are currently no laws specifically considering and mandating CSR. However, the Company Law and the laws shown in Table 2, which are relevant to business activities, include the issue of CSR to a certain extent. For example, there is a clause assigning

the duty of informing, reporting, and evaluating etc. to the BEs (GIZ, 2012). Since the implementation of CSR is not made compulsory by law, it is carried out on a voluntary basis.

Table 2. Legal provisions for CSR

Title of laws	Year	Details
Law on labour	2021	The law stipulates labor contracts, collective agreements, negotiations, common rights and duties of employees and employers, labor conditions, disputes, management, and supervision, and liabilities.
Criminal code	2015	The law provides for criminal liability for crimes related to labor, environment, corruption, and taxes.
Law on achieving gender equality	2011	The law assigns certain obligations to employers in the direction of ensuring gender equality, such as employee selection, workplace training, and redressal.
Law on occupational safety and health	2008	The law obliges the private sector to provide their employees with healthy and safe workplaces, to keep records and report on toxic and dangerous chemical explosives, radiation, and biologically active substances, to report industrial accidents, occupational diseases, and acute poisonings to the statistical organizations, to organize essential preliminary and periodic medical examinations for employees, in connection with the nature of its production and services, and to cover the costs of such examinations.
Anti-corruption law	2006	The law obliges all business entities to adopt and comply with the code of conduct.
Law on protection of consumer rights	2003	The law regulates matters such as compensation for damages caused by manufacturers, sellers, and contractors, reporting of defective products, and withdrawal of faulty products from the market.
Law on environmental protection	1995	Хувийн хэвшлийн байгаль орчинд нөлөөлөх байдалд үнэлгээ хийх, газар орчныг сайжруулах, тохижуулах, байгаль орчныг хамгаалах, нөхөн сэргээх, байгаль орчинд үзүүлж буй сөрөг нөлөөллийг хянах дотоод хяналтын нэгж байгуулах зэрэг үүргийг хүлээлгэсэн. The law assigns the private sector with the duty to assess its impact on the environment, to improve and beautify the environment, to protect and restore the nature, and to establish an internal control unit to monitor the negative impact on the environment.

According to the reports and documents, the BEs defined their social responsibility concepts and policies in accordance with the laws listed in Table 2. For example: In the Sustainable Development Report of MCS Group, the Employment and labor relations policy has been redeveloped and implemented in line with the revision of the Law on Labor. Also, to achieve the goal to create flexible working environment, a new system was introduced to allow employees choose their working hours and work remotely for certain jobs (MCS, 2022). Although laws are named as the basis in policy documents of most of the BEs, they do not explain what specific articles or clauses they align with.

d) National standards

The international social responsibility standard ISO-26000 was released in 2010, whereas the National Social Responsibility Standard MNS ISO-26000 of Mongolia was endorsed in 2012 and it is in force up to date. The standard is voluntarily implemented covering the areas of corporate governance, human rights, labor practices, environment, fair and transparent operations, consumer issues, civil participation and development. The BEs have not fully adopted the standard in their operations and only 3 foreign invested companies applying for international loan have introduced it.

e) “Vision-2050” long term development policy document

In the "Overcoming risks based on strengths" section of the "Vision-2050" document, the goal of "Supporting competitive wages and incentives by creating a corporate social responsibility system" has been set. The goal is accompanied by 8 objectives of CSR activities (GoM, 2019). These objectives have been analyzed in terms of their relevance to the areas of activities of MONES including: (i) Contributing to the solution of social and environmental problems; (ii) Providing support for the matters of gender or women and social groups and contributing to the solution of pressing issues; (iii) Protecting human rights of women and social groups and achieving gender equality. Only one of the 8 objectives has a low relevance to MONES activities and the other 7 objectives are directly related. This is an important legal basis for future advocacy work in the private sector.

Table 3. Vision-2050 and the relevance to the areas of MONES activities

Objective	Activities	Relevance to MONES activities		
		Social/ Environmental	Gender/ social groups	Human rights
Mongolian language and script	1.3.2. To eliminate all kinds of errors and distortions in the use of Mongolian language, to ensure everyone respects their native tongue and culture and habituate to the correct use of Mongolian language, and to have organizations and individuals publish information and news accurately written in Mongolian as part of social responsibility.			
Education	2.1.29. To improve the social responsibility of universities, maintain an inclusive scope of services to society, and to change the school evaluation system.	√		
Labour market	2.6.7. To support and promote CSR programmes aimed at regularly increasing salaries and incentives of citizens.		√	√
Competitive brand products	4.5.11. To provide cluster development by encouraging and promoting initiatives to support small and medium-sized enterprises within the framework of social responsibility of large BEs and industries.		√	
Water-precious treasure	6.3.11. To adopt the practice of rehabilitating underground water deposits by enriching them with rainwater, as part of the environmental and social responsibility of BEs.	√		
Productive and inclusive green development with low greenhouse gas emission	6.4.15. To strengthen the sustainable financial system that is environment-friendly, introduce the principles of sustainable business to sectors other than banking, and to increase the environmental and social responsibility of BEs.	√	√	
People-centered city	9.1.20. To improve the social responsibility of BEs and to create the enabling environment for providing services to people with disabilities.		√	
Good urban governance	9.4.3. To strengthen participation and partnership of governmental, non-governmental and private sector organizations and communities in city governance, and to direct the projects and programmes of private sector that are implemented within the framework of social responsibility towards increased efficiency.		√	√

f) Policy and programmes

As part of social responsibility, the companies greatly support the programmes: (i) "Billion Trees" national movement; and (ii) Programme to increase the access to kindergartens by establishing kindergartens under the organization, initiated by the President and Government of Mongolia. These two programmes are reflected in the Bes golas: (i) To be environmentally friendly and have no negative impact; and (ii) To support employees and maintain healthy and inclusive environment.

Since the leading companies have joined the "Billion Trees" national movement and made a commitment, their CSR activities have intensified and the budget allocation increased significantly. According to the official website of the "Billion Trees" national movement, 1,200 BEs have participated by either planting trees or providing financial support, at the time of the survey.

The BEs supported the initiative to establish kindergartens at their companies and funded food and other variable costs per child, professional development of teachers, and provision of professional teachers. Having kindergartens at the BEs gives many advantages in solving social problems faced by employees, increasing productivity and time utilization, ensuring well-being and stable employment of skilled personnel, and nurturing a child-friendly organizational culture that respects children's rights. So far, 25 BEs have established kindergartens at their premises and a total of 2550 children are enrolled in 87 classes (Ministry of Education and Science, 2022).

Figure 2. Example of establishing kindergartens at BEs, MCS Group



In support of the government's initiative to increase access to kindergartens in the capital city, MCS International LLC planned to put 4 not-for-profit kindergartens into operation within MCS Group of companies. Among them, International Medical Center LLC (Intermed) and MCS Coca Cola LLC established kindergartens and started their activities, while Unitel LLC and Anungoo LLC made the management decision to establish kindergartens and started their construction work.

Figure 3. Example of establishing kindergartens at BEs, Nomin Holding



Nomin Holding LLC established "Nomin Kindergarten" with the capacity of 160 children in 2013. It solves the social problems faced by its employees and creates a pleasant working environment. The representatives while being interviewed expressed the company's interest in building more kindergartens within the holding in the future.

Figure 4. Example of establishing kindergartens at BEs, TESO Group



Based on the annual "Culture and Satisfaction Survey", Teso Group established the "Good Children" kindergarten in 2019. About 68% of Teso Group's employees are young people aged 21-35, of which 60% have children aged 2-5. The Teso Group established the kindergarten in one year, as a result of meeting with more than 20 state-owned kindergarten managers and learning from their experiences, and spent 3 billion MNT for its construction. The kindergarten was furnished according to the standards, child-friendly materials and tools were used, and the exterior design was built according to international standards. "Shimt kinder" programme was also implemented. It was the first kindergarten in Mongolia that was built with private company funding and transferred to state ownership.

By having a kindergarten at the company, the work productivity of the employees increased by 20%, job satisfaction increased by 11% and they had the opportunity to spend more time with their families. Also, 50 new jobs were created and new standards were set in the business sector. The example of "Good Children" kindergarten was presented to UNICEF, the Ministry of Education and Science and BEs.

2.3 CSR policy of companies

This section presents the analysis of policy documents of the BEs. Upon visiting websites of the companies and obtaining relevant information, only 8 companies were found to have developed their CSR policy and disclosed it to the public. This indicates that the development and implementation of the CSR policy of the BEs is insufficient. The companies with CSR policy emphasize the areas of education, health, environment, and the issues of SMEs.

The 8 BEs with CSR policy/ were from the mining, banking, and finance sectors (See Table 4). Because the mining companies operate in the rural areas, a large part of the CSR activities aims to solve socio-economic problems suggested by the local community, to support the education of youth and students, to help herdsmen and people prepare for the winter, to prevent natural disasters and possible threats, and to protect the local cultural heritage and environment. Banks and financial companies, on the other hand, adhere to the eight principles of sustainable finance in Mongolia: (i) conserving nature and environment, (ii) protecting human rights and society, (iii) protecting cultural heritage, (iv) promoting green economic growth, (v) promoting financial accessibility, (vi) promoting ethical financing and corporate governance, (vii) promoting transparency and accountability, and (viii) leading by example, as pursued in their social responsibility activities.

Table 4. Main policy directions of socially responsible companies

No	Main directions of policy interventions	Energy Resource LLC	Barlo World Mongolia LLC	Monnis Group	Altain Huder LLC	Southgobi Resources LLC	Oyu Tolgoi LLC	Trade and Development Bank	Transport Development Bank	Value
1	Human rights and freedom	√							√	2
2	Labour relations, human resource	√				√	√			3
3	Nature and environment	√		√	√	√	√		√	6
4	Fair business dealings and relations	√								1
5	Local participation and development	√					√			2
6	Education		√	√	√			√		4
7	Agriculture and agricultural processing		√							1
8	Social innovation		√							1
9	Welfare/ Phylanthropy volunteer programme		√	√	√					3
10	Disaster and humanitarian assistance		√							1
12	Health			√	√		√	√		4
13	Small and medium enterprise				√			√		2
14	Infrastructure				√			√		2
15	Responsible economic growth					√				1
17	Affordable housing							√		1
19	Financing of SME and micro business							√	√	2
20	Protecting cultural heritage								√	1
21	Green economy								√	1

Currently, out of the 8 companies, only TDB has a policy on gender equality, and there are no targets or clauses that specifically address gender equality in the policy of other BEs.

Case 1. TDB and its policy on gender equality



TDB first endorsed the "Gender Equality Policy" in December 2019 with the goal of becoming a gender-sensitive banking and financial institution, understanding the inequality faced by the society and the multifaceted differences. TDB implements this policy as part of its goal of ensuring gender equality in its operations, products and services. The policy conforms to the UN SDG 5 of achieving gender equality, the Gender Equality Act, the National Programme for Gender Equality (2017-2021), and the Gender policies of organizations and agencies under the responsibility of the Minister of Finance. (2016-2024) respectively.

In 2021, TDB established a new Gender Committee and it works to ensure the implementation of the "Gender Equality Policy" throughout the organization. TDB stands against sexual harassment and discrimination in the workplace and it is stated in the "TDB Code of Conduct", "TDB Whistle Blowing Policy" and "TDB Gender Equality Policy". A "Gender Networking Club" was established under the Gender Committee. It disseminates knowledge and information on gender and engages employees. The bank became a Gender lead organization in 2022 (TDB, 2022).

TDB supports women-led SMEs with a targeted programme. Among the clients granted personal loan products by TDB, 52% are women, and, 73% of the clients granted business loan products are women.

During the 5 years after the outbreak of the COVID-19 pandemic, the BEs provided healthcare products, services, cash, donations, and assistance to healthcare organizations, employees of various entities, families, and individuals to fight against the pandemic, in the framework of CRC, and actively supported the initiatives. In doing so, the BEs aimed to provide assistance firstly to the sectors, employees, and officers who work extended hours in risky conditions for the safety of the entire population, and launched donation campaigns.

2.4 CSR implementation structure, organization and cooperation

The Board of Directors, the Executive management team, and the Executive Director are responsible for developing CSR policies and plans, and defining the main directions of the policy, while the Marketing, Human Resources, and Public Relations Departments are responsible for implementing CSR activities. Among the 19 companies included in the qualitative survey, Khan Bank, Oyu Tolgoi LLC have a social responsibility fund, Barlo World Mongolia LLC has social responsibility committee established by the initiative of employees, and TDB has a gender committee (See Table 5).

Companies implement self-developed social responsibility projects, based on the suggestions of their employees, and cooperate with CSOs, local administration and entities, and public in carrying out the work planned within the framework of CSR, such as organizing trainings, meetings, trade fairs and experiential learning and field trips, connecting with the market and providing consulting services.

Table 5. Structure for approval, monitoring and implementation of CSR plan

No	Company name	To approve and monitor CSR plan	Departments and units responsible for implementation of CSR activities
1	Achit Iht LLC	BoD, ED	Public relations officer
2	Jur ur LLC	ED	-
3	Sky Hypermarket LLC	BoD	Sustainable development manager Human Resources Department
4	Asia Pharma LLC	Management team (15-20)	Human Resources Department
5	Barlo World Mongolia LLC	BoD, ED	Social Responsibility Committee (by employees)
6	G Mobile LLC	BoD, ED	-
7	Darkhan Metallurgical Plant LLC	ED	Human Resources Department
8	Mobicom corporation	BoD, ED	Marketing, Advertisement and Public Relations Department
9	Eco global logistics LLC	BoD, Management team	Legal officer
10	TESO Foods LLC	BoD, ED	-
11	Nomin Holding	BoD, ED	Public Relations Department
12	Trade and Development Bank	Employees' initiative	Sustainable Development Department Gender Committee
13	Khan Bank	Employees' initiative	Sustainable Development Department Social Responsibility Fund
14	Bayalag Energy Resource LLC	ED	Human Resources Department
15	Energy Resource LLC	ED	Social Responsibility and Public Relations Department
16	UNITEL	Management team	Marketing, Advertisement and Public Relations Department
16	Bodi Group	BoD, ED	Public Relations Department
18	Xin Xin LLC	BoD, ED	Human Resources Department
19	Oyu Tolgoi LLC	BoD, ED	Gobi Oyu Fund, Social responsibility officer

The work of increasing local workplaces, reducing poverty, supporting economic growth, promoting youth development, solving the problems faced by vulnerable groups, improving the conditions of child protection, education and health services, and providing equipment support was carried out in cooperation with local administration and entities. The BEs often aim to ensure the participation of the government, private sector and other stakeholders in social responsibility activities.

The BEs implemented activities to increase household income of individuals and the public, support them with jobs, provide micro-loans and scholarships, supply raw materials, connect with the market, provide business consulting service, connect with banks and financial institutions, organize campaigns and anniversaries, and finance art and sports events.

Table 6. Areas of cooperation in the framework of CSR

Areas of cooperation with CSOs	Areas of cooperation with local administration and entities	Citizens, public and BEs
Involving in trainings and workshops	To increase local workplaces	To increase household income
Attending meetings	To reduce poverty	To support with workplace
Organizing trade fairs	To support economic growth	To grant micro loans
Connecting with the market	To support youth development	To grant scholarships
Providing consulting service	Problems faced by vulnerable groups	To provide aid and donation
Experiential learning	Child protection	To supply raw materials
	To improve the conditions of education service	To connect with the market
	To improve the conditions of health service	To obtain business consulting service
	To organize trade fair	To connect with banking and financial organizations
	To support with equipment	To organize campaigns, anniversaries, events and activities
		To organize art and sports events

When implementing social responsibility activities, companies put great emphasis on the social and economic benefits and local development projects and programmes, social issues of employees, nature and environment, and occupational safety, while listening to the opinions of local administration and citizens, and are interested in cooperating within the framework of activities that request their support.

Case 2. Gender assessment, Sky Hypermarket LLC

A team of consultants conducted a gender assessment at Sky Hypermarket LLC when the company applied for a loan from ADB. As a result, the company was rated G-1 on the following gender criteria:

- 1) Company has conducted gender analysis;
- 2) Findings of the analysis served as the basis for developing a project;
- 3) Company has made one indicator of gender equality an indicator of the project;
- 4) Company's quantitative data are categorized by gender;
- 5) Company reports on the results of gender equality achieved by the project.

3. Status of promoting gender equality in CSR

In this chapter, it is intended to show the projects and activities implemented by BEs to ensure gender equality in the framework of CSR, based on the review of relevant documents of the companies and the results of interviews with company representatives.

Of the 16 parent companies that participated in the survey, 12% had a CSR section and had complete CSR information, 63% had a CSR section but had incomplete information, 6% had relevant information without a CSR section, and 19% had no information. Among the 56 subsidiaries/affiliates, 4% had complete CSR information, 29% had CSR section but had incomplete information, 27% had relevant information but did not have CSR section, and 40% had no information.

Figure 5. Number of companies reporting their social responsibility activities (n=72)



Although it was intended to group the activities of the BEs in accordance with the Social Responsibility Standard MNS ISO 26000:2012, it was difficult to compile the activities due to the differences in the model, structure and format of the reports of the companies. Also, it was observed that companies do not report on CSR and consider all social activities as CSR activities. Despite the limited availability of the reports and information of the BEs, the creation of a special fund for the implementation of CSR by the Khan Bank was a particularly good practice.

The work performed by BEs in the framework of CSR was analyzed in 3 directions: gender and environment, gender and society, and gender and economy.

3.1 Activities and good practices to promote gender equality in CSR

3.1.1 Gender and environment

In the framework of CSR, the BEs take specific measures to reduce the negative effects of climate change on social groups and the factors that increase inequality. It is commendable that the engagement of BEs is increasing year by year in the direction of opening up wider opportunities for women and men, social groups and communities to participate in and benefit from green development, and increasing green jobs that meet local needs.

In recent years, the adverse effects of mining, urban air pollution, solid and hazardous waste, and wastewater management issues have been negatively impacting on the environment, increasing the health and safety risks of the population, worsening the quality of life, and

deepening migration, unemployment and poverty. Therefore, the activities carried out to ensure gender equality in the environmental sector within the framework of CSR have been summarized as follows.


Increasing green spaces in urban areas:

Companies join the "Billion Trees" national movement and make a commitment to increase Mongolia's forest reserves to 9 percent by 2030, reduce desertification and land degradation, increase greenhouse gas absorption and water resources, mitigate climate change, and contribute to the revival of green development. (Forestry Department, 2022). This is important for improving the living environment of children, pregnant women, mothers with young children, and the elderly, who are vulnerable to environmental and air pollution, and has positive side effects on ensuring gender equality through increased green spaces. Also, planting trees is an activity that supports the target group of citizens with temporary jobs.

The surveyed companies including Bold Tumor Yuruu Gol LLC, Golomt Bank, Capitron Bank, Mobicom Corporation, Mongolian Gold (MAK), Monpolymet Group, Mon En Co LLC, MCS Group, Nomin Holding, Usukh Zoos LLC, Transport Development Bank, Khan Bank, XacBank, Khishig Arvin Industrial LLC, TDB, Xin Xin LLC, Eco Global Logistics LLC, and Unitel LLC planted different types of trees and saplings in various locations. However, while the BEs' reports mention how many trees and saplings were planted in which locations, they do not provide any conclusions and explanations from a gender perspective about how the location was chosen, how many people were provided with temporary jobs, and what benefits were given to the residents of the selected and neighboring communities.

Golomt Bank received a carbon offset certificate, which is a benchmark experience. Greenhouse gas mitigation projects will provide significant support for improving health and well-being in areas with poor air quality and limited access to health care and services. Because women are primarily responsible for family health, investing in clean energy and health-related projects can have a direct positive impact on women and their families.

Figure 6. Good practice in the direction of nature and environment, XacBank



The Green Climate Fund (GCF) is a fund established under the United Nations Framework Convention on Climate Change (UNFCCC) for financing activities to reduce greenhouse gas emissions and to mitigate climate change. XacBank is the only accredited national implementing agency of GCF in Mongolia, and GCF is the largest partner organization of XacBank in its goal of sustainable financing. In 2019, the bank launched the Energy-Efficient Consumer Loan Programme and conducted the following activities in 2018-2020 in the framework of sustainable financing:

- With the introduction of Eco loans for entrepreneurs, product manufacturers, distributors, and consumers have the opportunity to purchase energy-efficient and renewable energy products through discounted loans.
- The bank successfully launched the energy-efficient consumer loan programme, signed an agreement with GCF to obtain a loan of 9.0 million US dollars for the loan products and 1.0 million US dollars for programme development within the framework of the loan.

Local sanitation facilities and protection from soil pollution:

Sanitation facilities remains a critical issue in the rural areas. Purpose of paying attention to sanitation facilities is to maintain the hygiene and safety of people (drinking water and disease) on one hand, and to prevent soil pollution on the other hand. Pregnant women and menstruating girls and women have a higher need and frequency of using sanitation facilities in all aspects. Investing in sanitation facilities that meet the hygiene requirements is therefore a gender equality promoting work. For instance, Xin Xin LLC has installed an odorless, portable toilet that runs on solar energy and is bacteria-dissolving technology based at the Chuh lake Bird control point.

Creating green jobs for women in the directions of environmental rehabilitation and eco-tourism in mining-intensive areas:

Land degraded by mining activities is rehabilitated for reuse. Although Boroo Gold LLC, Burdel Mining LLC, and Xin Xin LLC have carried out technical and biological restoration in relevant areas, there is a lack of information on how the restored land is being used. Bayalag Energy Resource LLC has built and commissioned a 4-season greenhouse with an area of 600m² in Gurvan Tes soum, Umnogovi province. However, the experience of creating green jobs for women in environmental protection and in the scope of responsible tourism was not seen in reports and interviews of the surveyed BEs.

Providing the communities affected by natural disasters with preventive and response assistance and support:

Global climate change has caused a surge in natural disasters over the past years. Within the framework of CSR, the BEs have done a lot of work to help families affected by floods, fires, and droughts to overcome the situation. When looking at the aid provided in detail, 5 companies, namely Barlo World Mongolia LLC, Monpolymet Group, Sod Mongolia Group, Khuren Tolgoi Coal Mining LLC, and Xin Xin LLC, supported mainly with material items. Monpolimet Group implemented a project to raise livestock for herding families, which was very effective in reducing the herders' vulnerability.

Providing ecological education and improve waste management:

Many studies have confirmed that intensifying desertification, drying of the soil, rivers and lakes, changes in vegetation structure, melting of permafrost and glaciers, reduction of plant and animal species, increase in extreme natural phenomena, droughts and fires are caused by human activities. One of the optimal ways to deal with this issue is to improve ecological education for all ages.

Mongolian Law on Waste, which was first approved in 2017 and revised in 2023, to regulate matters related to waste reduction, classification, collection, transportation, storage, reuse, recycling, disposal, export, and banning of import and transboundary transportation of hazardous waste is in force (Parliament, Integrated Legal Information System, 2017).

Monpolimet Group and Unitel LLC organized trainings and events on waste management and tree planting among students, pupils, and citizens, and APU JSC withdrew waste glass

and bottles from the market and put it into economic circulation. Also, Gobi JSC, MCS Group, Nomin Holding, Energy Resource LLC and Unitel LLC engaged citizens, teachers, students, and staff of general secondary schools (GSS) in voluntary waste collection activities.

Solving the issues of water quality and drinking water supply with the participation of local communities:

The northern part of Mongolia receives an average of 3,500mm of precipitation per year, and the southern part of the Gobi Desert receives 80mm of precipitation per year, thus considered a relatively low precipitation country. While per capita water availability is relatively high, precipitation and population distribution vary by region, and this is particularly relevant to areas that create water security hotspots such as Ulaanbaatar city, home to half of the population, and the Gobi region where mining companies with water-dependent activities are concentrated (ADB, 2020). TTC&T LLC and Energy Resource LLC created ground water wells to be used by local people and supplied them with purified water, whereas Unitel LLC conducted an awareness raising campaign on water saving.

3.1.2 Gender and society

The Vision-2050 document states that the government will support the population employment, sustainably increase household income, cultivate active and productive families and households, and self-sustaining middle class, who have the housing that suits their needs and are provided with satisfactory living conditions, and engage in competitive micro, small, and medium-sized businesses in a favorable investment environment.

According to the national statistics, 32.3% of the 941,500 households live in the rural areas and 67.7% live in Ulaanbaatar city, and 66,648 households or one in every 14 households are headed by women (single mothers). Of these households, 37% live in poverty, with income below subsistence level.

Gender-sensitive policies and activities that satisfy the needs of women and men and develop active social engagement, responsibility, and awareness are important for empowering 39.8% of the population living on social welfare and lifting them out of poverty. The way the BEs' solve multifaceted social problems in the scope of CSR has been summarized by the following aspects:

- To promote health of target population groups (children, youth, the elderly);
- To improve the quality and accessibility of education for target groups;
- To serve the differential needs of women;
- To prevent from gender-based violence (GBV)

To promote health of target population groups (children, youth, the elderly)

The BEs mainly focus on solving health problems of the target population groups. Today, health services cannot reach every target group and child mortality is on the rise (Center for Health Development, 2023). Hence, the BEs have significantly supported the initiatives to solve and prevent health problems of children with congenital heart disease or disabilities and the elderly from low-income and vulnerable families, to donate equipment needed for diagnosis and to provide funding.

Specifically, the activities carried out by the BEs include providing local health department with financial support for purchasing equipment needed in the prevention of infant mortality and the diagnosis, donating surgery fees for children with congenital heart defects who need urgent surgery (APU JSC); providing pediatric intensive care unit with necessary equipment, and covering the treatment costs of 40 children of low-income families to have surgery in China (Energy Resource LLC); donating the necessary bilirubinometers, phototherapy machine for newborns and other equipment to the Neonatal Department of the National Centre for Maternal and Child Health (Khishig Arvin Industrial LLC); implementing “Bright” and “Healthy future” projects for adolescents and establishing a psychological cabinet (Oyu Tolgoi LLC); construction and commissioning of the expansion building of the Gurvan tes soum health centre, Umnogovi province (Usukh Zoos LLC); intensifying the early detection of cancer nationwide, providing necessary equipment to improve working conditions of healthcare professionals, delivering the full-length feature film "Wife" and 12 series of podcasts to the public, conducting a psychological study of the families of people with cancer and developing a guidance for them, creating opportunities for children growing up in the neonatal ward of the central children's sanatorium to be nursed in a clean and comfortable environment, providing health advice to the public on how to prevent high blood pressure, and equipping a demonstrative training room for healthy diet at the Third State Central Hospital (Khan Bank); organizing a day of "Supporting the health of children with disabilities" in collaboration with the "Michid Undarga" family health centre, organizing a series of health courses for the elderly hospitalized in Uvurjanchivlan, Arjanchivlan, Moiltiin Tokhoy, and Orgil sanatoriums, disseminating detailed information about the benefits of herbs and biologically active products manufactured by the company (Monos Group); fully furnishing the pediatric ward of Darkhan-Uul province's General Hospital (Jur ur LLC); traditional sponsoring of marathon races aimed at supporting people with disabilities, giving them motivation and energy, and increasing their self-confidence (TDB); fully furnishing two rooms of the “Achlalt Huuhduud” nursing home for the elderly with disabilities (Barlo World Mongolia LLC); organizing an event to provide girls with counseling on menstruation at GSS No.67 of Sukhbaatar District (Tavan Bogd Group); and enhancing opportunities for self-expression of hearing-impaired children and their active participation in society through the "My Dream" essay contest (MCS Group).

During the pandemic, the BEs supported the employees' health by involving them in medical examination, organizing immunization campaigns and distributing healthcare products, donated disposable diagnostic tools and 2 types of influenza vaccines to clinics, to improve the quality and availability of maternal and child health care services. Tavan Bogd Group, MCS Group, and Monos Group, which sell products for women, are more supportive of gender projects and programmes.

A critical issue that attracts the attention of researchers is cancer. Mongolia ranks first in the world in terms of cancer-mortality rate, and leads in the prevalence of liver cancer and associated deaths. As of 2021, the most predominant cancerous diseases are liver, stomach, breast, lung, esophageal and cervical cancer¹. Higher prevalence of these types of cancer in women indicates that early detection is essential to prevent future morbidities. In this

¹ Хавдар судлалын үндэсний төв. (2022) Монгол улсын хүн амын дундах хорт хавдрын өвчлөл, нас баралтын тайлан. Улаанбаатар хот. Retrieved from <https://www.cancer-center.gov.mn/about-us/pages/procedures/>

direction, Khan Bank took the first initiative, and it has been expanded into a government measure, which is commendable.

To improve the quality and accessibility of education for target groups:

In the "Vision - 2050" policy document, a major goal of creating equal opportunities for quality education for everyone was put forward². Equality in access to education is a concept that bases on the close connection between the two sides: one, to commence from the same start and get an education with common standards and content, and, the other, to give each child the opportunity to fulfill his/her talents and aspirations. In Mongolia, significant progress has been made towards increasing access to education, but children with disabilities remain the last group to receive education services, the problem of inclusive education is still pressing, and children with disabilities enrolled in schools are far behind other children in terms of learning³.

Most of the BEs has invested in initiatives to enhance the equality and accessibility of education, to increase the enrollment of children with special needs in education, to improve access to schools and kindergartens, and to support educational innovation. For example, MCS Group, XacBank, and Khan Bank implemented a project to support the education of children with disabilities. Mongol Alt LLC built and put into operation a GSS building with a capacity of 320 children and a dormitory with a capacity of 160 children; fully equipped bathrooms for students with special needs on the 1st and 2nd floors of the special school No.63 in the capital city, and donated tools necessary for teaching and learning and furniture to be used in the drawing class in school No.55. Communication Development Center NGO donated 8 sets of computers and 2 color printers to the children and provided them with basic computer training, whereas Barlo World Mongolia LLC furnished the library of GSS No.133 and No.146 in Ulaanbaatar and GSS No.5 in Erdenet and enriched their book fund.

In link to the tendency to obtain education by using modern technology, online education services, smart campuses, digital libraries, and best creative education models, to create stable environments with wide opportunities for equal choices, and to adopt innovation in the social sector, Mobicom Corporation, TDB, Xin Xin LLC and Khan Bank emphasized STEAM education and supported activities to improve the math and natural science knowledge and innovate in social and humanitarian fields.

Furthermore, the BEs furnished the libraries of National University of Medical Sciences, Mongolian State University and Mongolian Conservatory and supported the students with necessary equipment (TDB); handed over the building of Uguumur kindergarten to Sov Bagh of Zaamar soum, Tuv province (Burdel Mining LLC); built an ice house with 2,600-3,600 seats that meet the International Olympic standards and will work regardless of the season, renovated the library building in Bayan-Undur soum, Orkhon province, enriched its book fund and technical equipment (Achit-Ikht LLC); repaired, furnished and handed over a cabinet of the secondary school No.2 of Yusun Bulag soum, Gobi-Altai province, in

² УИХ. (2020) "Алсын хараа-2050" Монгол улсын урт хугацааны хөгжлийн бодлого. Улаанбаатар хот. Retrieved from <https://legalinfo.mn/mn/detail?lawId=211057&showType=1>

³ АХБ. (2020) Монгол улсад тэгш хамруулах бооловсролыг дэмжих нь. Улаанбаатар хот. Retrieved from <https://www.adb.org/sites/default/files/publication/720336/eawp-28-inclusive-education-mongolia-mn.pdf>

collaboration with UNICEF (Barlo World Mongolia LLC); established a professional club "Energy 3x3" and, in 2022, provided regular financial, training, practice and management support to 30 athletes of seven professional teams (Energy Resource LLC); started the interior decoration and renovation work of the 60 m² virtual technology-based training hall with a capacity of 25 students of the School of Geology and Mining Engineering, University of Science and Technology, to contribute to the training of qualified and competent engineers in the mining industry (Transvest Mongolia LLC); handed over a kindergarten building with a capacity of 220 children to Zaamar soum, Tuv province (Burdel Mining LLC); furnished the 283.8 m² area of the Pediatric Consultation Polyclinic of the National Centre for Maternal and Child Health and installed elevators in the special school No.63 (Toyota Sales Mongolia LLC); operated company kindergartens (MCS Group, International Medical Center LLC); and provided scholarships for student tuition (Mongol Alt (MAK), MCS Group, GCR Mongolia LLC, Bold Tumor Yuruu Gol LLC, Bayalag Energy Resource LLC, Khan Bank).

Investing in education has a significant impact on reducing poverty and eliminating social disparities while increasing the access and quality of services. Hence, it is a major step in favor of gender equality.

To serve the differential needs of women:

According to the statistical yearbook 2022 of the National Statistics Office, women make up 50.9% of Mongolia's population, and 37% of the 66,648 households headed by women have income below the subsistence level⁴. Therefore, companies have undertaken certain activities to strengthen women's financial independence and increase income sources in the context of CSR. For instance: MCS Group, Khanbogd Cashmere LLC, Khishig Arvin Industrial LLC, TDB and GCR Mongolia LLC financially supported single mothers. TDB and Khan Bank have shown a good practice of supporting employees of health and social welfare sectors, where more than 40% of employees are women as of year 2022, to have quick access to financial services and professional development. Within the scope of the "Good Neighbor" programme, Energy Resource LLC distributed food packages to 200 target households in Tsogttsetsii soum, Umnugovi province, and Energy Resource LLC and Mon Enco LLC supplied families with coal at a discounted price and helped them stay warm during the winter.

To prevent from gender based violence:

GBV is rooted in discrimination and the underlying cause is power imbalance. Imbalance of power in interpersonal relationships between women and men causes conflict, fear, anxiety, inequality, hostility, aggression and violence against girls and women, whereas alcoholism, poverty, unemployment, education level and occupation are the factors affecting GBV.

Domestic violence and violence against children, the forms of gender-based violence, have not decreased, and violation of rights, deaths, and sexual violence against girls are common in the family environment. Researchers believe that the majority of victims do not report

⁴ YCX, Монголын статистикийн эмхэтгэл-2022, Улаанбаатар. Retrieved from <https://www.1212.mn/mn/statistic/file-library/view/65217112>

violence because of the cultural norms and tendency prevalent in the society to blame the victims, but not the perpetrators.

Within the scope of gender-based violence prevention, protection, and rehabilitation services, Mobicom Corporation helped making the "108-child helpline" service accessible and Barlo World Mongolia LLC financially supported the construction of a shelter for child victims of violence. These are gender equality supporting activities. Khishig Arvin Industrial LLC has announced a competition among its employees to take measures of ensuring the safety of their families and residential areas.

3.1.3 Gender and economy

According to the 2023 Gender Disparity Index of the World Economic Forum, Mongolia ranks 70th out of 146 countries with a score of 0.704, as well as 8th out of 19 countries in the Southeast Asia and Pacific region. In terms of the gender gap in economic participation and opportunities, Mongolia ranks 33rd with a score of 0.745 (World Economic Forum, 2023). Compared to year 2006, this is a drop down by 13 places. In 2021, Mongolia's gender inequality index was 0.313, which is a decrease of 0.02 points from the previous year.

To show how the BEs contribute to gender equality in the economy, their activities were summarized in 3 areas as follows:

- Supporting small and medium businesses;
- Promoting women's employment and reducing unemployment;
- Improving the quality of life of people by developing local infrastructure (roads, buildings, electricity, etc.)

Supporting small and medium businesses:

Small and medium enterprises (SMEs) play an important role in the economic development of Mongolia. As of 2022, SMEs account for 97% of registered BEs, 72% of employees aged 15 and over, 17.8% of GDP, and 2.3% of total exports (ADB, December 2020). The majority of SMEs are engaged in trade and service businesses. During the pandemic, small and medium-sized businesses with female CEOs performed better than the same level of companies with male CEOs (USAID, 2021).

Among the SME owners, 64% are women and supporting SMEs is a way of supporting sustainable employment for women and people with disabilities. Despite the government's policy support for SMEs, there are still problems, such as the opportunities for women entrepreneurs to get bank loans are limited, and government agencies' bureaucracy and taxes are a big burden.

Energy Resource LLC, TDB, Transport Development Bank and Sky Hypermarket LLC issued loans and financial products for women entrepreneurs and implemented projects. TDB launched the "Climate 30+ National Initiative for Sustainable Financing (2021-2030)" programme. Under the programme, the "Green Loan of Business" product was introduced to the market to support long-term sustainable operations of clients. Green loans are allowed a principal moratorium of up to 24 months. Khan Bank cooperates with "Warm Solution" project, Jeres International NGO, and offers green loan products with discounted

terms to those who save energy by insulating their houses and reducing heat loss. It helps creating a comfortable living environment without compromising the value of the house.

Promoting women's employment and reducing unemployment:

Over the years, the level of female labor force participation in the labor market has declined, which is largely driven by factors such as disparities in access to kindergartens and schools in provinces and cities, workplace pressure, bullying, domestic violence, gender stereotypes, and the family care responsibilities. (Friedrich-Ebert Foundation, Germany, 2021). The wage gap between men and women in private sector increased, and while the number of female students enrolled in higher education is 32.4% higher than male students (MES, 2023), over 40% of those who are unemployed after graduation are women.

In 2022, in order to increase women's employment opportunities and support their re-entry into the labor market, the Government provided the women outside the labor force circle with e-trainings and support to impart them with required skills, along with mothers who have been looking after their young children for a long time, and implemented a targeted programme to increase their income. If we look at the results of the women's employment promotion programme as of December 2022, it has involved 3,482 individuals, spent MNT618,228,325, and created 556 jobs (GALWS, 2022). However, not every woman in the target group can benefit from the programme.

Initiatives to support women-owned SMEs are common among the leading BEs. In particular, in the banking sector, trainings and skills building activities were carried out to support women's employment and include women entrepreneurs in green and discounted loan services. The Transport Development Bank, together with the Asia Foundation in Mongolia and "Beautiful Hearts" NGO, organized a two-stage training course on "Gender sensitivity and accessibility" for its employees. Khan Bogd Cashmere LLC cooperated with the government administrative organizations to provide housing for its employees and assist the elderly and vulnerable families. Darkhan Metallurgical Plant LLC was allowed by the Governor of the Province to use 5 hectares of land for a project to build a residential complex for its employees and selected a company to carry out the work.

Golomt Bank organized a G-Mommy's event for its employees on maternity leave or looking after their children, and more than 90 female employees participated in it. The main goal was to provide opportunities for mothers to develop and share information and knowledge.

Improving the quality of life of people by developing local infrastructure (roads, buildings, electricity, etc.)

Improving living conditions and infrastructure, and lighting and video surveillance in kindergartens, schools and streets are important for reducing the vulnerability of people, preventing violence, and improving the quality of life. Energy Resource LLC has allowed Kindergarten No.7 of Tsogttsutsii soum to occupy the 520m² fully furnished building of the company for free for the sixth year. Boroo Gold LLC provides a funding of 100 million tugriks annually under the cooperation with Mandal soum, Selenge province, to develop infrastructure and improve basic social services in the soum. Tsairt Mineral LLC installed the lighting and video surveillance of the roads and streets of Baruun-Urt soum, Sukhbaatar province, and built and commissioned a health centre building to serve fifty households.

3.2 Further approaches to promote gender equality in CSR

In total, 19 companies participated in the SSIs, and 2-3 representatives per company were interviewed. Through interviews, we aimed to find out how companies define their perspectives in the direction of promoting gender equality in the context of CSR.

The surveyed BEs plan to continue the projects they have started, invested in and implemented in recent years, for example: Mobicom Corporation will support the Smart education 3 programme; Barlo World Mongolia LLC will promote the education of children with disabilities; Energy Resource LLC will support the employment of local people and development of infrastructure; Khan Bank will continue implementing the project to support women-owned SMEs, and Sky Hypermarket LLC will continue supporting the employment of people with disabilities and women-owned SMEs.

3.2.1 Gender and environment

In the environmental field, most BEs that joined the national movement "Billion Trees" plan to plant trees and saplings in certain locations. Three companies participating in the SSIs will focus on the environmental aspects in the context of CSR, and G Mobile LLC will continue the work of fish breeding in the Tuul River, which has been carried out for the past 10 years.

Table 7. Activities planned in the direction of gender and environment

Companies	Direction	Activities planned
G Mobile LLC	Environment	Tuul river fish breeding work
Darkhan Metallurgical Plant LLC	Environment	Rehabilitating nature and environment of the areas of operation and increasing green spaces
Nomin Holding	Environment	Creating a grove of trees and constructing an engineering camp under the Shambala-2056 project

3.2.2 Gender and society

The BEs plan to work mainly in the fields of education and health. The target group of CSR activities is secondary school students and an emphasis will be given to improving their knowledge and understanding.

Table 8. Activities planned in the direction of gender and society

Companies	Direction	Activities planned
Jur ur LLC	Education	Sharing "Shine Mongol" school's management experience with 60 public GSSs
Sky Hypermarket LLC	Education	Organizing introduction to the company and providing information useful for making an optimal purchase for the children attending PSE
Barlo World Mongolia LLC	Education	Educating adolescents on reproductive health and general health; improving the learning and educational conditions of children with disabilities
G Mobile LLC	Education	Giving ecological education to GSS students; supporting the health of children and youth with sports
Mobicom Group	Education	Establishing digital cabinets at GSSs and improving the quality of teaching
Eco Global Logistics LLC	Health	Improving the environment of the National Centre for Maternal and Child Health
Teso Foods LLC	Education	Cooperating with the Institute of Technology and training qualified personnel
Bayalag Energy Resource LLC	Family	Implementing activities for employees' families (organizing tours around the workplaces in the mine)
Bodi Group	Health	Renovating and refurbishing the National Centre for Mental Health, where more than 70% of the clients are women

3.2.3 Gender and economy

According to the survey findings, it is expected that regardless of the nature of their businesses, the BEs will focus on increasing women’s employment and supporting small and medium businesses.

Table 9. Activities planned in the direction of gender and economy

Companies	Direction	Activities planned
Sky Hypermarket LLC	Employment	Supporting the “Paid student” programme and promoting women's employment (creating flexible working hours)
Asia Pharma LLC	Employment	Supporting the employment of the elderly
Teso Foods LLC	Employment	Cooperating with the Institute of Technology and training qualified personnel
Nomin Holding	Employment	Supporting the employment of single mothers
TDB	Business	Supporting women-owned small and medium businesses
Khan Bank	Business	Supporting women-owned small and medium businesses
Energy Resource LLC	Employment	Promoting the employment of local people and supporting small and medium-sized businesses of family members of migrant workers
Unitel LLC	Infrastructure	Investing in communications in remote soums and settlements, installing high-speed internet in ger districts
Xin Xin LLC	Employment	Promoting sustainable employment of women

When choosing a business partner, most of the BEs look at the CSR policy, sustainable development policy, compliance with the main directions, stability, experience, and human resource capacity of the organization. The 19 BEs that attended the SSIs cooperate with government, non-governmental and international organizations, depending on their project, and plan to cooperate continuously in the future. For instance:

- Sky Hypermarket LLC plans to cooperate with the Mongolian Association of People with Disabilities and support them in organizing meetings and conferences at the company's premises with barrier-free entrances, ramps, elevators, and dedicated restrooms that are suitable for people with disabilities.
- Teso Group LLC and Barlo World Mongolia LLC will cooperate with UNICEF.
- TDB actively attends information sharing meetings of the National Committee on Gender Equality. In the future, the bank intends to cooperate with entities to advise on gender equality in the banking sector.
- Energy Resource LLC has had long-term cooperation with Teach Mongolia NGO and will continue its work of uniting young people who have studied abroad and returned to the country and distributing them to rural areas.
- Unitel Group will further implement projects and programmes in cooperation with international and government organizations such as Women in tech NGO, UNFPA, the Ministry of Labour and Social Protection and the Family, child and youth development agency, in social fields.
- Bodi Group plans to continue working with the National Centre for Maternal and Child Health and the National Centre for Mental Health.
- Xin Xin LLC plans to cooperate with the Regional Diagnostic and Treatment Centre.

3.3 CSR budget spending

Among the 72 BEs that were involved in the literature review, 11 companies have publicly disclosed their budgets spent on CSR in the last 5 years. This is a positive indicator compared to the other BEs. The fact that the budget breakdown of most of the BEs is not openly reported is due to the fact that they treat their financial information as confidential. Certain companies refused to participate in the survey, because some of the interview questions were related to the budget of the BEs.

As reported by the BEs, MCS Group, Energy Resource LLC and Oyu Tolgoi LLC spent the largest amount of budget on CSR (See Table 10). The increase in the budget for CSR in recent years is due to the fact that, on one hand, procurements that were stagnant during the pandemic have resumed, and on the other hand, the companies have joined the "Billion Trees" national movement initiated by the Government and fulfilled their commitments.

Table 10. Total budgets spent on CSR, for the last 5 years

№	Company names	2019	2020	2021	2022	2023	Нийт
1	MCS Group	17.5 billions	14 billions	31 billions	32 billions		94.5 billions
2	Energy Resource LLC	15 billions	8.4 billions	9.4 billions	21.3 billions		54.1 billions
3	Oyu Tolgoi LLC	14 billions	2.6 billions	18.5 billions		18.5 billions	53.7 billions
4	Monpolymet Group		30 billions				30.0 billions
5	Mon En Co LLC	2.4 billions	1.5 billions	2.2 billions	7.6 billions		13.7 billions
6	Tsairt Mineral LLC		239.2 millions	257.1 millions	1.8 billions		2.3 billions
7	Sky Hypermarket LLC	255 millions	255 millions	255 millions	255 millions	255 millions	1.2 billions
8	Mobicom Corporation			1.2 billions			1.2 billions
9	TDB	724 millions	500 millions				1.2 billions
10	Barlo World Mongolia LLC	55.7 millions	56.2 millions	56.9 millions	62.8 millions	69 millions	300.9 millions
11	Asea Pharma LLC	30 millions	30 millions	30 millions	30 millions	30 millions	150 millions
12	XacBank		100 millions				100 millions

When the budget spent in the direction of ensuring gender equality within CSR was examined, for example, in 2019, MCS Group spent 2.4 billion tugriks, Energy Resource LLC 920 million tugriks, and Barlo World Mongolia LLC spent 10 million tugriks.

The budget spent by companies on CSR tends to increase year by year, but the amount of budget allocated to the activities planned in the near future is internal to the organization, thus, the possibility of detailed analysis was limited.

4. Conclusions

- At present, the status of companies' development of and adherence to CSR policy in their activities is insufficient. Among the top 100 companies, only 8 had their CSR policy openly placed on their web pages. Among them, only one entity, TDB, has developed and implemented a gender equality policy. When we looked at the main areas of activity reflected in the social responsibility policy, the issues of education, health, environment and SMEs were considered with high importance. The mining and banking sectors are leading the way in determining CSR policy.
- While the main areas of social responsibility activities are decided at the top level of management, such as the board of directors, the executive director, and the management team, there are no special units or departments at the implementation stage, and specialists from marketing, human resources, and public relations departments perform in conjunction with other functions of their jobs. Furthermore, it is common to implement planned activities within the framework of social responsibility in collaboration with secondary parties such as CSOs, local administrations, citizens and the communities.
- The companies give great importance to the current programmes, including: (i) "Billion Trees" movement; and (ii) the programme to increase access to kindergartens through establishing kindergartens under the BEs. For MONES, it is possible to plan its activities in accordance with the programmes, to implement CSR activities jointly with the BEs, and in doing so, to create opportunities for engaging women to better extent.
- It was observed that companies have a lack of knowledge of the level, scope, and boundaries of the basic concepts of SDGs, ESG, and CSR, their adoption of relevant standards and reporting systems is insufficient, and they do not report openly to the public about the work they do in the context of CSR. It is common to consider every activity they conduct toward the society as social responsibility.
- In connection with the "Billion Trees" national movement implemented by the Government, the BEs mainly carried out the work of increasing green spaces in urban areas, technical and biological rehabilitation, and providing assistance to families affected by natural disasters. The BEs believe that through the tree planting activities, it is possible to contribute to the creation of temporary jobs and the delivery of employment support services for the target groups of population. In addition, it will help to improve the living environment of vulnerable social groups affected by environmental and air pollution.
- The work of creating green jobs in the direction of improving local sanitation facilities, protecting from soil pollution and sorting waste, and green jobs for women in the rehabilitation, agriculture, food production, and eco-tourism at locations where mining is developing was done less by the BEs.
- Improving local infrastructure within the framework of CSR has shown a significant impact on reducing the vulnerability of citizens and increasing their income. Along with this, the need has arisen for developed SMEs. Two out of 5 SME owners are women and they are mainly engaged in trade and service businesses. The companies aim to solve the challenges faced by women entrepreneurs in obtaining bank loans and paying taxes, within the scope of their operations. For example, the banks have developed and delivered special products for women, and the mining companies

have supported the businesses of family members of their employees with the interest of the money deposited in banks, and based on technological advancements, the BEs have developed and introduced intensified measures to the market to solve the financing constraints commonly faced by women entrepreneurs.

- The BEs organized trust-building events and trainings to increase the health knowledge and understanding of the target group, and provided support to vulnerable population groups in getting health services with donating necessary equipment and constructing buildings. In the education sector, the BEs implemented activities to support inclusive education, to ensure the right of children with disabilities to education, to empower girls through STEAM education, and to establish digital classrooms in rural schools based on modern technology.
- Implementation of programmes and projects to increase income, create favorable working conditions, provide support and to empower different social groups, including single mothers, to overcome their circumstances, is showing concrete results. Moreover, companies tend to support the health sector with employees predominantly women, in line with the company activities, and it contributes to the achievement of gender equality. However, it should be noted that there are only a few companies implementing programmes and projects in this direction.
- Gender-based violence can be seen as a behind-the-scenes, silent, social pandemic, and it is important to prevent it, and to provide effective and rapid response, protection, and rehabilitation services to victims. As part of the project implemented by Mobicom Corporation, operators of the “108-child helpline” call center have been trained, and subscribers of Mobicom, Skytel, Unitel, and G-Mobile companies are able to send free SMS to the special number 108, which has become an important measure to promptly detect and end violence against children.
- It was observed that depending on the nature of their business activities the BEs tend to implement programmes and projects supporting women. For example, companies producing and selling women's products and accessories are more likely to cooperate in implementing activities supporting gender equality.
- The BEs are interested in ensuring sustainable implementation of the programmes and projects initiated by them within CSR. However, in continuing those works, the companies lack criteria and requirements set from gender perspective, emphasis on their contribution to support gender equality, sharing good experiences with each other, and cooperation.
- When implementing projects, companies cooperate more with government and international organizations and tend to engage NGOs in fewer projects.
- It is commendable that companies' budgets for CSR are increasing year by year, but detailed information on how much money will be spent on future activities is not openly available.

5. Recommendations

Recommendations given to MONES on the basis of the survey findings are as follows:

- To increase the opportunities of cooperation with the BEs in the scope of CSR, by planning its activities and engagement in line with the "Vision-2050" programme, the UN SDGs and ESG frameworks, the laws and regulations applicable to business activities, contemporary policies and programmes, and the standard provisions of social responsibility. For example, MONES can initiate advocacy work towards BEs, guided by the policy frameworks such as the UN SDG No.5 of "Achieving Gender Equality", the 7 CSR related goals of the Vision-2050 programme, and the National Social Responsibility Standard MNS ISO-26000;
- To meet with the companies who have the desire and potentials to cooperate with MONES in the direction of ensuring gender equality and implementing CSR, to introduce the organization, its activities and future plans, and build a partnership with the companies. Based on the results of the survey, a few companies that have certain understanding and knowledge about gender and the potentials to cooperate with MONES include Trade and Development Bank, MCS Group, Energy Resource LLC, Khan Bank, Barlo World Mongolia LLC, Sky Hypermarket LLC and Nomin Holding. It is important to develop a strategy for cooperation with the BEs, taking into account the activities, projects, programmes, and prospects of MONES;
- To organize trainings and meetings for the companies to increase their understanding and knowledge about gender equality, the way it is stipulated in the international agreements and conventions and the relevant laws and regulations of Mongolia; and to provide advice and organize trainings on what activities should be planned and implemented to meet the needs and requirements of the society, within the scope of CSR, so that the universal goals could be achieved;
- To sensitize the private sector on the importance and impacts of cooperating with NGOs specialized in related areas such as ensuring gender equality;
- To assist companies in developing policies and programmes on CSR and gender equality, to provide consulting services specifically for the development of gender equality policy at the company level, and to provide knowledge and information for the development of reference models within the scope of their activities, and to link them to other organizations as needed;
- To conduct a gender analysis of the direct and indirect outcomes of the work carried out by the BEs within the scope of CSR for ensuring gender equality in the society, and co-initiate information sharing, empowerment and lobbying activities that will help them to increase their visibility;
- To exchange views on making necessary changes to the policy and legal frameworks, in reliance upon MNCCI and professional associations, and officializing ESG and CSR;
- To conduct consulting and training on gender sensitivity and consideration of gender equality in reporting and publishing social responsibility activities to the public through marketing, human resources, and public relations departments;
- To develop and present the CSR reporting template in accordance with the standards, collect feedback from the BEs and introduce it to their operations;

- To compile and publish good practices of companies undertaken in the framework of CSR that are gender-sensitive and have shown a positive impact on women, publicize the good practices and co-organize social advocacy work;
- To initiate and conduct a public campaign on achieving gender equality at the national level and promoting CSR in this direction, and to engage a wide range of BEs in the campaign