

# Contents

Introduction	1
Overview of the instruments in selected countries	3
Evidence from the evaluation studies	4
Did companies comply with the reporting and auditing requirements?	4
Did the reports or audits meet or go beyond the legal standards?	5
Are employee representatives an integral part of the exercise?	5
Have any gender pay gaps been revealed in the pay reports and audits?	7
Have the reports and audits served as a trigger for further action?	7
Are employees aware that the reports exist?	9
What are the attitudes and perceptions of the company-level actors?	9
Social partners' attitudes towards implementation and review of the instruments	11
Lessons learnt	12
References	14
Annexes	16