



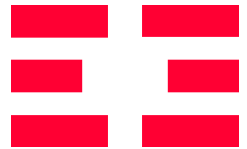
Bath & Body Works

Subsidiaries: L Brands

Locations: Ohio (HQ)

Industries: Retailing

RISK LEVEL:



High Risk

DESCRIPTION:

Bath & Body Works scored a 95 on the 2023 Corporate Equality Index (CEI) from the Human Rights Campaign (HRC), a political stakeholder group. By complying with the HRC's controversial demands, Bath & Body Works increases the risk of dividing employees, alienating customers and harming shareholders. The company covers transgender-related medical costs for its employees and their children and provides specific sexual orientation and gender identity-based benefits. It also uses sex and gender ideology criteria in employee recruitment, vendor selection, marketing, and philanthropic support. Bath & Body Works provides a benefits package for employees which covers travel/lodging costs for an abortion and transgender medical procedures for covered employees and dependents, including children. The company uses its reputation, corporate funds, and political influence to support controversial sex and gender ideologies, organizations, and legislation. Bath & Body Works pledged \$1 million to BLM and related causes and is a corporate partner of the NGLCC. The company is a member of the MCCA, indicating its focus on recruiting, retaining, and promoting employees based on race. For these reasons, Bath & Body Works receives a High Risk rating.

Corporate Weaponization

Has denied service to customers, suppliers, or vendors due to their political views or religious beliefs OR corporately boycotts, divests, or sanctions regions, people groups, or industries. **Medium Risk**

Bath & Body Works received a score of 90 recruit's employees based on sexual identity issues. The company discriminates against vendors that do not promote divisive sex and gender policies, indicating it prioritizes sexual issues over merit (1)(2). However, Bath & Body Works has not publicly terminated business relationships due to religious beliefs or political views.

Charitable giving (including employee matching programs) policies or practices discriminate against charitable organizations based on views or religious beliefs. **High Risk**

Bath & Body Works HRC CEI rating indicates the company will not donate to non-religious charities unless they embrace controversial sexual identity policies (1)(2). The company will not match employee donations to churches or religious organizations "churches or religious or sectarian organizations unless engaged in a significant project benefiting the greater community," (3).

Employment policies fail to protect against discrimination based on political affiliation/views and/or religion. **High Risk**

Bath & Body Works HRC 2023 CEI rating indicates the company provides gender transition guidelines for its employees and a specific benefits guide with a comprehensive explanation of transgender services funded by the company (1)(2). The company does not provide viewpoint protections for its employees (3).

Corporate Governance and Public Policy

Uses corporate reputation to support ideological causes and/or organizations hostile to freedom of expression. High Risk

Bath & Body Works HRC 2023 CEI rating indicates the company agrees to allow a controversial stakeholder group focused on sexual identity issues to dictate marketing or advertising strategy (1)(2). By doing so, the company risks dividing employees, alienating customers and harming shareholders. Bath & Body Works has opposed state-level legislation regarding school curricula in Ohio (3). Former CEO Andrew Meslow also signed a letter published by Civic Alliance, a left-wing group that has opposed state-level voting legislation, such as in Georgia (4).

Uses corporate funds to advance ideological causes, organizations, or policies hostile to freedom of expression. High Risk

Bath & Body Works provides a benefits package for employees which covers travel/lodging costs for an abortion and transgender medical procedures for covered employees and dependents, including children (1)(2)(3)(4). The company indicates the company covers transgender related costs for its employees and their children, including paid short-term leave, puberty blockers, cross-sex hormones, chest surgeries, genital surgeries, medical visits and lab monitoring, travel and lodging. Additionally, the company has pledged philanthropic support of at least one organization or event that promotes sex and gender ideology (5)(6). By allowing a political stakeholder group to dictate operations, the company increases health care costs and risks dividing employees, alienating customers and harming shareholders. The company has donated \$1 million to the HRC (7). Bath & Body Works has also pledged a million dollars to the Black Lives Matter movement and related causes (8)(9). The company is a corporate partner of the National LGBT Chamber of Commerce (10). Bath & Body Works is a member of the MCCA, indicating its focus on recruiting, retaining, and promoting employees based on race (11)(12).

Uses corporate political contributions for ideological, non-business purposes. High Risk

Bath & Body Works HRC 2023 CEI rating indicates the company publicly advocated for controversial sex and gender ideology through local, state or federal legislation or initiatives (1)(2). By allowing a political stakeholder group to dictate operations, the company risks dividing employees, alienating customers and harming shareholders. Bath & Body Works has not used its PAC donations or lobbying for ideological purposes (3)(4)(5)

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