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Internal Corporate Social Responsibility Based On Gender Equality For Women Workers At PT Vale Indonesia TBK

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Abstract

Mining remains one of the most male-dominated industries, and women's representation is reported to be even lower in Indonesia, where the nickel boom has drawn attention to workplace equality. Policy commitments alone, however, do not demonstrate protection in practice. This study analyzes the policy commitments and reported implementation evidence of gender equality-based internal corporate social responsibility (ICSR) for women workers at PT Vale Indonesia Tbk, organized around occupational safety and health (OSH), reproductive rights protection, remuneration fairness, and inclusive work culture. A descriptive qualitative design with document analysis was applied to the company's 2025 Sustainability Report and Diversity, Equity, and Inclusion (DEI) Charter, complemented by literature triangulation. Disclosures were coded as commitments, policies, and reported implementation evidence. The findings show that women's share of direct employees rose from 10.18% in 2023 to 12.09% in 2025, and that the company discloses 120-day maternity leave, a 100% post-maternity return-to-work rate, and a 1:1 pay ratio for comparable roles. However, injury, remuneration, and grievance data are not gender-disaggregated, which limits any assessment of outcomes. The study contributes a document-based ICSR framework that positions women workers as strategic internal stakeholders, supporting the SDG 5 agenda.

Keywords: *document analysis, gender equality, internal corporate social responsibility, nickel mining, women workers, PT Vale Indonesia Tbk*

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INTRODUCTION

Mining remains one of the most male-dominated industries in the world, and this imbalance is visible in workforce statistics, organizational structures, and everyday working conditions. Globally, women account for only about 10-13% of the mining workforce (UNCTAD, 2026; Velasco-Balmaseda et al., 2024) and the figure is reported to be lower still in the Indonesian mining sector (International Labour Organization, 2019).

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Studies of the industry associate this low representation with persistent career gaps, masculine workplace cultures, unequal provision of facilities, and discrimination that together produce an uneven working environment for different groups of workers (Heimann et al., 2023; Kansake et al., 2021). The Indonesian context reflects the same pattern. Indonesia ranked 97th out of 149 countries in the Global Gender Gap Index (World Economic Forum, 2023) and gender equality policies remain limited, particularly in small- and medium-scale mining (Sudaryat et al., 2024)

The relevance of this problem has grown with the rapid expansion of Indonesia's nickel industry, which is driven by global demand for raw materials used in electric vehicle batteries and which positions Indonesia as one of the world's key nickel suppliers. A gender analysis of nickel projects in Morowali and North Morowali, Central Sulawesi, found that women's access to formal employment remains limited, partly because recruitment practices are shaped by gender bias that restricts women's entry into technical and higher-paying positions (Dwi Asriani & Herni Ramdlaningrum, 2026). However, gender inequality in mining does not end at the point of hiring. Evidence from the wider literature shows that it also extends to occupational safety and health (OSH), remuneration, reproductive health protection, and exposure to harassment and gender-based discrimination (Eiter et al., 2023; Iradukunda et al., 2021; Razafimahefa et al., 2022). For this reason, an assessment of gender equality in a mining company needs to look beyond how many women are employed and consider how their rights, safety, and working conditions are protected once they are inside the workplace.

This concern is reinforced by findings that formal policies do not automatically produce equality in practice. Research on mining communities in Southern Laos suggests that equal opportunities for human resource development and economic participation are important dimensions of gender equality in sustainable development (Pimpa, 2019). In the Indonesian context, women working in mines continue to negotiate a masculine work culture even where equality is formally recognized (Mahmudah, 2019; Sudaryat et al., 2024). Policy commitments and the experience of women workers can therefore diverge, which makes it necessary to examine how companies define, structure, and report their responsibilities toward women as internal stakeholders, rather than treating the existence of a policy as proof of equality.

Internal corporate social responsibility (ICSR) offers a suitable conceptual lens for this examination. ICSR concerns a company's responsibility toward its own employees, covering their welfare, human resource management, health, and occupational safety (Sánchez-Hernández et al., 2021). Empirical studies link ICSR practices to stronger employee loyalty and commitment and to reduced burnout, although employees' internalization of organizational values and sense of obligation may remain limited (Mory et al., 2016; Ramdhan et al., 2022). A gender perspective extends this framework by arguing that gender equality should be integrated into CSR practice and that workplace issues should be reported and evaluated in a way that makes gender-related outcomes visible (Grosser & Moon, 2005). In this study, ICSR is used to examine how a company's responsibility toward women workers is reflected in its internal policies and reports, while the gender equality perspective specifies what that responsibility should contain. Four categories of analysis are derived from the literature: OSH (Occupational Safety and Health) (Eiter et al., 2023), reproductive rights protection (Razafimahefa et al., 2022), remuneration fairness (Heisler, 2021), and inclusive work culture, including the prevention of gender-based discrimination and harassment (Kansake et al., 2021). Together, these categories serve as analytical tools for identifying the commitments, policies, and implementation evidence that a company discloses.

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PT Vale Indonesia Tbk is a relevant case for such an analysis. As a major nickel producer operating in Sorowako, Bahodopi, and Pomalaa, the company has publicly stated its commitment to inclusion and diversity, including a target of 17-18% women in its workforce by 2030 (PT Vale Indonesia Tbk, 2025). A numerical representation target, however, does not explain how far the company's policies are responsive to gender, how women workers are protected in practice, or how those policies are formulated and evaluated. Women's representation in the company also remains limited. Examining the policies and implementation evidence disclosed in the company's official reports therefore allows a closer look at the gap between stated commitment and demonstrated protection.

To position this study, the existing literature was mapped into three streams. The first stream concerns PT Vale Indonesia Tbk itself. Studies in this stream have concentrated on external CSR and on the mitigation of social conflict in surrounding mining communities (Muhammad & Radjab Rahmat, 2018; Rajab, 2022; Rasyid, 2015), on women's leadership communication styles in the company (Hamzah, 2023), and on corporate image and personal branding on social (Hamzah et al., 2023). Although the leadership study introduces a gender dimension, it focuses on women in leadership positions and is not framed as ICSR, while the remaining studies do not address employees as a stakeholder group. The second stream concerns gender in Indonesian mining more broadly. Research here has examined the effects of mining on women in affected communities (Glynn & Maimunah, 2024), the formulation and implementation of gender equality policies across mining companies in relation to the Sustainable Development Goals (Sudaryat et al., 2024), the negotiation of gender equality by women working in a masculine mining environment (Mahmudah, 2019), and recruitment barriers in the nickel sector (Dwi Asriani & Herni Ramdlaningrum, 2026). These studies establish that gender inequality is present in the sector, but they are either community-oriented, sector-level, or based on cross-company policy overviews, so they do not assess one company's disclosures against specific categories of women workers' rights. The third stream concerns the relationship between CSR and gender equality, which provides the conceptual grounding for ICSR and gender-responsive reporting (Grosser & Moon, 2005; Sánchez-Hernández et al., 2021; Velasco-Balmaseda et al., 2024) but is not applied to PT Vale's operational female workforce. Taken together, the studies reviewed leave a gap: none, to the authors' knowledge, analyzes the policy commitments and reported implementation evidence of gender equality-based ICSR for women workers at PT Vale Indonesia Tbk. This claim is limited to the literature identified for this study and does not rule out relevant work outside it.

Against this background, this study analyzes the policy commitments and reported implementation evidence of gender equality-based ICSR in PT Vale Indonesia Tbk's official documents. The analysis is organized around four categories: OSH occupational safety and health, reproductive rights protection, remuneration fairness, and inclusive work culture. Theoretically, the study contributes to the ICSR literature by providing a document-based analytical framework that positions women workers as strategic internal stakeholders in the mining industry, particularly in nickel mining. Practically, it is intended to serve as a reference for evaluating policies that protect women workers in mining companies and to support the gender equality agenda of Sustainable Development Goal 5.

METHODS

Research design. This study employed a descriptive qualitative design using document analysis, a systematic procedure for reviewing and interpreting documents to elicit meaning and develop empirical understanding (Bowen, 2009). Literature synthesis was used to contextualize the findings (Snyder, 2019). The unit of analysis was the disclosure concerning women workers in the official documents of PT Vale Indonesia Tbk.

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As the study relied exclusively on secondary data, it examined corporate disclosures rather than women's experiences of policy implementation in practice. The researchers were responsible for document selection, coding, and interpretation. Data collection and analysis were conducted online from September to October 2026.

Document retrieval and selection. Two groups of sources were used. The first comprised company documents serving as primary data: PT Vale Indonesia Tbk's]Sustainability Reports for 2025, and Diversity, Equity, and Inclusion (DEI) Charter, retrieved from the company's official website. The second consisted of independent sources, including peer-reviewed academic articles and institutional reports on ICSR, gender equality, women in mining, and workplace protection. Literature was identified using combinations of keywords, including internal corporate social responsibility, gender equality, women in mining, occupational health and safety, reproductive rights, gender pay equity, and gender inclusion in the mining industry. Sources were purposively selected based on their relevance to the research objectives and analytical categories. Company documents were included if officially published by PT Vale and contained relevant gender-related disclosures. Press releases, social media content, and media coverage were excluded. Independent sources were included if they were peer-reviewed academic articles or relevant institutional publications; opinion pieces and unrelated publications were excluded.

Document sections analyzed. The analysis covered workforce composition and gender representation, Occupational Safety and Health (OSH), reproductive rights and maternity protection, remuneration, and workplace diversity and inclusion. Particular attention was given to Global Reporting Initiative (GRI) disclosures on parental leave (GRI 401-3) and the ratio of basic salary and remuneration of women to men (GRI 405-2), as well as information in the human capital, employee welfare, OSH (Occupational Safety and Health), and diversity and inclusion sections. The DEI Charter was examined to identify formal corporate commitments and gender equality targets. Relevant passages and indicators were interpreted within the context of their respective documents and reporting years rather than as isolated statements (Bowen, 2009).

Coding and categorization. Data analysis followed the interactive process of data reduction, data display, and conclusion drawing proposed by (Miles et al., 2014). Disclosures were classified into four analytical categories derived from the literature: OSH (Occupational Safety and Health) (Eiter et al., 2023), reproductive rights protection (Razafimahefa et al., 2022), remuneration fairness (Heisler, 2021), and inclusive work culture, including the prevention of gender-based discrimination and harassment (Kansake et al., 2021). Within each category, disclosures were further classified into three types: commitment, referring to forward-looking statements or targets, such as the target of achieving 17–18% women in the workforce by 2030; policy, referring to formal rules, entitlements, or programs, such as four months of maternity leave; and reported implementation evidence, referring to reported indicators or activities, such as employees' return to work after maternity leave. Third-party assessments, such as the Katadata ESG Index score, were recorded separately as external recognition rather than evidence of internal policy implementation.

Source triangulation. Triangulation involved three steps. First, company disclosures were compared across documents and reporting years to examine internal consistency. Second, disclosures were compared with independent sources to contextualize findings and identify gaps in relation to national and global gender equality issues. These sources provided contextual support rather than independent verification of company claims. Third, each analytical category was assessed based on the disclosure of formal policies, the availability of reported implementation indicators, and the availability of independent

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verification or gender-disaggregated data. Since company disclosures relied on self-reported information, the findings were limited to disclosed commitments, policies, and reported implementation evidence and did not establish the actual effectiveness of the policies.

RESULTS AND DISCUSSION

This section examines PT Vale Indonesia Tbk's disclosure of gender equality-based Internal Corporate Social Responsibility (ICSR) for women workers through four analytical categories: occupational safety and health (OSH), reproductive-rights protection, remuneration fairness, and an inclusive work culture. The analysis distinguishes among corporate commitments, formal policies, and reported implementation evidence. This distinction is important because the existence of a policy or target does not, by itself, demonstrate that the policy has been implemented consistently or has produced equal outcomes. The findings therefore describe what is disclosed in the company's documents and identify the extent to which the disclosures provide evidence that can be assessed; they do not independently establish how women workers experience these policies in practice.

1. Women's Representation in the Workforce

Women's representation provides an initial picture of gender participation in the company's workforce, although it is not treated as a separate ICSR category. The 2025 Sustainability Report presents a retrospective account of the composition of direct employees and Indonesian contract workers. As shown in Table 1, the proportion of women among direct employees increased from 10.18% in 2023 to 12.09% in 2025. The number of women direct employees rose from 307 to 361 during the period, while the total number of direct employees decreased slightly from 3,017 to 2,985. This indicates a gradual increase in women's representation in the company's direct workforce, but the proportion remained relatively limited.

A different pattern appears among Indonesian contract workers. Women accounted for 10.45% of this group in 2023 and 10.69% in 2024, before declining to 8.68% in 2025. Although the absolute number of women contract workers increased from 1,239 to 1,953, the total contract workforce expanded more rapidly, from 11,853 to 22,502. The declining proportion in 2025 therefore reflects the changing composition and scale of the contract workforce rather than a decline in the absolute number of women. Direct employees and contract workers should consequently be read separately because they represent different employment relationships and workforce populations.

Table 1. Women's representation in PT Vale Indonesia Tbk's workforce, 2023–2025

Employment group	Year	Male	Female	Total	Female (%)
Direct employees	2023	2,710	307	3,017	10.18
Direct employees	2024	2,686	352	3,038	11.59
Direct employees	2025	2,624	361	2,985	12.09
Indonesian contract workers	2023	10,614	1,239	11,853	10.45
Indonesian contract workers	2024	12,533	1,500	14,033	10.69
Indonesian contract workers	2025	20,549	1,953	22,502	8.68

Source: (PT Vale Indonesia Tbk, 2026) Sustainability Report 2025, pp. 181–183. processed by researchers.

The distribution across management levels adds another dimension to this picture. In 2025, women accounted for 131 of 761 employees in the L1–L3 management categories, or 17.21%. This proportion is higher than women's overall share of direct employees, but it should not be interpreted as evidence that women have equal access to advancement throughout the organization. A single aggregate percentage does not reveal the

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distribution of women across decision-making authority, occupational functions, promotion rates, or the length of time required to reach senior positions. Research on women's participation in mining similarly identifies occupational segregation, organizational cultures, and barriers to career progression as factors that shape women's representation beyond recruitment figures (Heimann & Johansson, 2025; Kansake et al., 2021; Mkhatshwa & Genc, 2022).

The Indonesian mining context also shows why workforce figures require careful interpretation. Studies of women working in mining in Indonesia describe the negotiation of paid work, gendered expectations, and the conditions under which women enter occupations conventionally associated with men (Suryaningsi, 2017). Research on communities around mining operations in Sorowako further documents gendered effects of mining on women's livelihoods and everyday resistance; however, this community-level evidence concerns women affected by mining and should not be conflated with evidence about PT Vale employees (Glynn & Maimunah, 2024). Recent analysis of Indonesia's nickel industry also highlights persistent gender-related barriers in employment and working conditions (Dwi Asriani & Herni Ramdlaningrum, 2026; UNCTAD, 2026). Taken together, these studies position representation as a necessary but incomplete indicator. The subsequent analysis therefore examines the workplace policies and reported evidence that shape the quality of women's participation

2. Occupational Safety and Health

PT Vale's disclosures on occupational safety and health include general occupational safety management and measures that respond to some gender-related workplace requirements. The 2025 Sustainability Report describes the company's occupational health and safety management arrangements, including the application of occupational safety standards and the provision of personal protective equipment (PPE) designed to accommodate women workers. The report also identifies separate transportation arrangements for women working during night hours, between 22:00 and 06:00 WITA (PT Vale Indonesia Tbk, 2026). These disclosures indicate that the company recognizes that a uniform workplace-safety arrangement may not fully address the needs and risks experienced by all workers.

Gender-responsive PPE and transportation arrangements are relevant because occupational safety in mining cannot be assessed solely through the existence of general safety systems. Women may encounter equipment that is not designed for their body dimensions, work environments organized around male workers, and additional risks associated with shift patterns and travel to or from operational areas. Eiter et al. (2023) emphasize that women's OSH Occupational Safety and Health in mining requires attention to both physical and organizational conditions, including appropriate equipment, facilities, and workplace practices. Kansake et al. (2021)also identify structural and organizational challenges that can affect women's participation and safety in mining. In the Indonesian context, Suryaningsi (2017) discusses women's experiences as mining workers, including the negotiation of shift work and gendered responsibilities. These studies help explain why the measures disclosed by PT Vale are relevant to gender equality, while not independently confirming their adequacy or consistent application.

The company also reports occupational injury indicators. The 2025 Sustainability Report records no work-related fatalities in 2024 and 2025. For 2025, the report records one lost-time injury (LTI) among direct employees, five LTIs among contractors, and 22 total recordable injuries (TRIs) among contractors (PT Vale Indonesia Tbk, 2026 p. 184). These figures show that occupational risks remain relevant across employment groups and that contractor safety is an important part of the company's operational context.

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However, the injury data are not disaggregated by gender. It is therefore not possible to determine from the disclosed figures whether women and men experience different injury patterns, whether women's PPE or transport arrangements reduce exposure to specific risks, or whether contract workers have equivalent access to gender-responsive protection.

The OSH (Occupational Safety and Health) disclosure can thus be assessed as containing both policy-related measures and reported occupational safety indicators, but with a significant limitation in gender-disaggregated evidence. For an ICSR assessment based on gender equality, reporting the overall number of injuries is not enough to establish whether women workers are protected equitably. More detailed disclosure on injuries, near-misses, occupational health risks, PPE suitability, and access to safety facilities by gender and employment status would make it possible to assess the reach of these measures more precisely.

3. Protection of Reproductive Rights

Reproductive-rights protection is a central dimension of gender equality in mining because work schedules, physical demands, exposure to occupational hazards, and limited workplace facilities may intersect with pregnancy, childbirth, and breastfeeding. PT Vale's 2025 Sustainability Report states that female employees are entitled to a minimum of four months (120 calendar days) of maternity leave, which may be extended on the basis of medical recommendations. The report also describes adjustments for pregnant employees, including lighter duties and exemption from late shifts (PT Vale Indonesia Tbk, 2026). These provisions indicate that reproductive protection is addressed not only through leave entitlement but also through adjustments to work arrangements during pregnancy.

The previous year's report provides additional detail on the company's disclosed arrangements. The 2024 Sustainability Report records 120 calendar days of maternity leave, paternity leave of two days for on-site employees and three days for off-site employees, and adjustments to the duties of pregnant employees, including avoiding factory or field assignments where necessary. It also reports the availability of lactation rooms at the Jakarta and Sorowako offices (PT Vale Indonesia Tbk, 2026). These disclosures suggest that reproductive protection has been approached through a combination of leave, work adjustment, and facilities. Because the 2025 report does not provide the same level of detail for every facility, the 2024 information should be treated as a disclosure for that reporting period rather than assumed to confirm the continued availability of each facility in 2025.

The 2025 report further states that 79 female and 2,450 male employees were eligible for parental leave, while 13 female and 87 male employees took parental leave. It also reports a 100% return-to-work rate and a 100% retention rate among female employees following maternity leave (PT Vale Indonesia Tbk, 2026). The parental-leave figures and maternity-leave outcomes must be read as separate disclosures: the report's count of female employees taking parental leave should not automatically be interpreted as the number of maternity-leave cases. The reported return-to-work and retention rates are relevant indicators, but the report excerpt does not provide enough detail to infer the size of the underlying maternity-leave cohort or the longer-term career trajectories of those employees.

These provisions are important in relation to the motherhood penalty, whereby pregnancy and caregiving responsibilities can affect women's employment continuity, job assignments, and career opportunities. In a scoping review of the oil, gas, and mining industries, identify occupational factors that can affect women's sexual and reproductive

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health, underscoring the importance of work arrangements that account for reproductive health needs (Razafimahefa et al., 2022). Similarly (Eiter et al., 2023) argue that women's occupational health in mining requires attention to gender-specific conditions rather than reliance on gender-neutral procedures alone. Research on gender and CSR reporting also emphasizes that workplace reporting should make visible the organizational arrangements that affect women's employment and equality (Grosser & Moon, 2005).

The company's disclosure therefore provides evidence of formal maternity protection and some reported outcomes related to employees' return to work and retention. Nevertheless, the available information does not establish whether women returning from maternity leave receive equivalent assignments, promotion opportunities, remuneration progression, or access to training. Nor does it provide a detailed account of how reproductive-health protections are implemented across direct employees and contractors. These limitations matter in a mining operation where a substantial workforce is employed through contractors. The assessment is consequently limited to the existence of disclosed provisions and reported indicators, rather than a conclusion that the motherhood penalty has been eliminated.

4. Remuneration Fairness

Remuneration fairness concerns whether women and men receive equal pay for work of equal value and whether the organization's compensation arrangements are transparent enough to identify potential disparities. PT Vale's 2025 Sustainability Report states that remuneration is designed to be fair and competitive without gender discrimination. It also reports a 1:1 ratio between the basic salary and remuneration of male and female employees performing the same roles with comparable qualifications and responsibilities (PT Vale Indonesia Tbk, 2026 p. 120). This disclosure represents a formal commitment to non-discriminatory remuneration and a reported pay-equity indicator for employees in comparable positions.

The 1:1 ratio is a relevant indicator, but its interpretation must remain within the scope of what the company reports. Equal basic pay for employees in the same role does not necessarily demonstrate the absence of a broader gender pay gap across the organization. Differences may arise through occupational segregation, unequal access to higher-paying technical or managerial positions, bonuses, allowances, overtime, or promotion opportunities. Research on women's participation in mining has shown that occupational segregation and the gendered organization of mining work can shape women's economic opportunities even when formal equality policies exist (Arthur-Holmes et al., 2023; Heimann & Johansson, 2025; Kansake et al., 2021).

The literature on pay transparency also suggests that the ability to assess pay equity depends on the scope and detail of disclosed information. Heisler (2021) argues that pay transparency can support organizational accountability by making compensation practices more visible. Empirical research by Baker et al. (2023) and the review by Bennedsen et al. (2023) likewise show why transparency is relevant to identifying and addressing gender pay differences. In this context, PT Vale's 1:1 ratio is a useful disclosure, but its evidentiary value would be strengthened by reporting the methodology, employee coverage, occupational groupings, and whether the ratio covers only basic salary or also variable compensation.

The available report does not provide a detailed gender-disaggregated breakdown of total earnings, bonuses, allowances, or compensation across occupational levels and employment statuses. It is therefore not possible to determine whether the reported parity for comparable roles extends to the company's overall remuneration structure or to contract workers. The finding for this category is that PT Vale discloses a non-

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discrimination commitment and a 1:1 comparable-role pay ratio, while the absence of more comprehensive disaggregated data limits an assessment of organization-wide remuneration equality.

5. Inclusive Work Culture and Gender Equality

An inclusive work culture concerns the organizational conditions that enable women to participate, develop careers, and work without discrimination, harassment, or exclusion. PT Vale's 2025 Sustainability Report discusses diversity, equity, and inclusion (DEI) through policies and activities intended to support a safe and inclusive workplace. The company's DEI Charter sets out commitments that include creating an inclusive work environment, establishing DEI indicators and accountability, providing transparent merit-based career pathways, supporting inclusive recruitment, ensuring fair rewards, encouraging affinity groups, delivering DEI training, and developing partnerships (PT Vale Indonesia Tbk, 2020, 2026).The company also reports a target to increase women's representation to 18% by 2030. This target is a forward-looking commitment rather than evidence that the target has already been achieved. Its significance depends on how progress is measured and whether the target is connected to recruitment, retention, promotion, leadership representation, and access to technical and operational positions. The reported 17.21% representation of women in L1–L3 management positions provides a relevant baseline, but the aggregate figure does not show the distribution of women across individual leadership levels or whether women have equivalent authority and career progression.

In terms of reported activities, PT Vale states that DEI training was conducted on 28–29 November 2025 in a hybrid format across several locations. The training covered topics including unconscious bias and harassment prevention and involved 313 personnel, including employees, seconded personnel, and contractors (PT Vale Indonesia Tbk, 2026 p. 115). The report also records three discrimination incidents submitted through the formal grievance mechanism during 2025, all of which were reviewed or investigated. This information is relevant as an indication that a reporting and response mechanism exists. However, the report does not identify whether the three incidents were related to gender, the characteristics of the complainants, the outcomes of the investigations, or whether corrective action was taken. The figures therefore cannot be used to establish the prevalence of gender discrimination or the effectiveness of the mechanism in protecting women workers.

The distinction between formal commitments and organizational outcomes is important. Research on gender-inclusive mining emphasizes that inclusive policies need to be accompanied by changes in workplace culture, leadership accountability, recruitment, career development, and the prevention of harassment (Heimann et al., 2023; Kansake et al., 2021; Pimpa, 2019). Iradukunda et al. (2021) also identify gender bias and sexual harassment as continuing barriers to women's career development and work safety in mining. Studies of gender equality policy in Indonesian mining companies similarly underline the importance of implementation rather than policy statements alone (Sudaryat et al., 2024). These studies provide an analytical context for evaluating PT Vale's DEI disclosures, but they do not constitute independent verification of the company's own reported activities.

The 2025 report also refers to PT Vale's participation or recognition in the Katadata ESG Index, with a gender score of 88.33. This score is best treated as external recognition or an assessment result reported by the company, not as direct evidence that gender equality has been achieved in daily work practices. A rating can indicate performance against a particular assessment framework, but it does not replace gender-disaggregated

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data on recruitment, retention, promotion, remuneration, safety, and complaint outcomes. The overall disclosure in this category therefore demonstrates a developed set of DEI commitments and some reported implementation activities, while leaving important questions about outcomes and accountability unanswered.

6. Cross-Category Synthesis

Across the four categories, PT Vale's disclosures show that gender equality has been incorporated into several dimensions of internal CSR. The company reports gender-responsive OSH (Occupational Safety and Health) measures, maternity protection and work adjustments, a 1:1 remuneration ratio for comparable roles, and a DEI framework covering recruitment, career pathways, workplace inclusion, training, and accountability. These disclosures indicate that gender equality is addressed through a combination of formal policies and selected implementation indicators rather than being limited to a general statement of corporate commitment.

The strength of the available evidence, however, differs across categories. Reproductive-rights disclosures include relatively specific entitlements and reported return-to-work and retention outcomes. Remuneration disclosures provide a clear comparable-role ratio but lack broader breakdowns of total earnings and variable pay. OSH (Occupational Safety and Health) disclosures identify gender-responsive arrangements and overall injury statistics, but do not disaggregate injury outcomes by gender. Inclusive-work-culture disclosures include a DEI Charter, training activities, a representation target, and a grievance mechanism, although the available reporting does not show the gender classification or outcomes of discrimination complaints. The categories therefore provide different levels of visibility into policy design and reported implementation.

Table 2. Summary of gender equality-based ICSR disclosures

Category	Disclosed commitment/policy	Reported implementation evidence	Main disclosure limitation
Occupational safety and health	OSH management; women-oriented PPE; night transportation arrangements.	Zero fatalities in 2024-2025; 2025 injury indicators reported for employees and contractors.	Injury and health data are not disaggregated by gender.
Reproductive rights	Minimum 120-day maternity leave; extension based on medical recommendation; work adjustments during pregnancy.	Parental-leave participation data; reported 100% return-to-work and retention after maternity leave.	Parental-leave counts are not equivalent to maternity cases; limited career-outcome detail and contractor coverage.
Remuneration fairness	Commitment to non-discriminatory remuneration.	Reported 1:1 basic salary/remuneration ratio for comparable roles.	No detailed gender-disaggregated total pay, bonuses, allowances, or occupational-level breakdown.
Inclusive work culture	DEI Charter; women's representation target; merit-based career and inclusive workplace commitments.	DEI training involving 313 personnel; three discrimination reports reviewed/investigated.	Complaint data are not gender-classified and outcomes are not detailed; target is not an achieved result.

Source: Processed by researchers.

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The pattern across the categories reinforces a central point in the assessment of internal CSR: the presence of a policy is not equivalent to evidence of equal outcomes. The distinction is consistent with CSR reporting scholarship, which emphasizes that workplace disclosures should make organizational practices and their gender implications visible rather than relying only on broad commitments (Grosser & Moon, 2005). Research on internal CSR also links employee-oriented responsibility to organizational relationships and employee commitment, although such general findings do not establish the effectiveness of any particular policy at PT Vale (Al-bdour et al., 2010; Setyoastuti & Saragih, 2021). For this reason, the present study treats the company's documents as evidence of disclosure and reported practice, not as independent proof of policy effectiveness.

Source triangulation in this study serves to place company disclosures alongside academic and institutional discussions of women's work in mining and gender equality. The external literature helps identify issues that are important to assesssuch as equipment suitability, reproductive health, occupational segregation, pay transparency, harassment prevention, and career progressionbut does not verify PT Vale's claims. The analysis is consequently limited by the company's own reporting scope, including the availability of gender-disaggregated indicators, details on contractor coverage, and information about the outcomes of grievance procedures. Further research involving interviews with women workers, contractors, and relevant organizational representatives would be required to assess how the disclosed policies are experienced and implemented in practice.

CONCLUSION

This study examined how PT Vale Indonesia Tbk discloses gender equality-based internal corporate social responsibility (ICSR) for women workers across four categories: occupational safety and health (OSH), reproductive rights protection, remuneration fairness, and inclusive work culture. The company reports gender-responsive personal protective equipment and night transportation, 120-day maternity leave with work adjustments for pregnant employees, a 1:1 pay ratio for comparable roles, and a DEI Charter with a target of 17–18% women by 2030. However, the strength of evidence differs across categories, and the existence of a policy was not equivalent to demonstrated equal outcomes. Women's share of direct employees rose from 10.18% in 2023 to 12.09% in 2025, yet representation proved to be a necessary but incomplete indicator of equality.

Theoretically, the study extends the ICSR literature by showing that a gender perspective requires distinguishing commitments, policies, and reported implementation evidence, rather than treating disclosure of a policy as proof of equality. The resulting document-based framework positions women workers as strategic internal stakeholders and complements gender and CSR reporting scholarship, which stresses that gender-related outcomes must be made visible. Practically, mining companies should disaggregate injury, near-miss, and occupational health data by gender and employment status, and state the methodology, coverage, and scope of pay-equity ratios, including whether variable compensation is covered. Grievance reporting should also classify complaints by type and report their outcomes, while representation targets should be linked to recruitment, retention, promotion, and access to technical positions. Regulators and sustainability reporting bodies could encourage such disclosures, including coverage of contract workers, to strengthen accountability under SDG 5.

Several limitations should be acknowledged. The study relied on a single company's self-reported documents, mainly the 2025 Sustainability Report and DEI Charter, so it assessed disclosure rather than the effectiveness of policies or women's lived experiences. Literature triangulation provided context but not independent

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verification, and the absence of gender-disaggregated indicators and unclear contractor coverage constrained the analysis. The single-case design also restricts generalization to other mining companies. Future research should therefore combine interviews or focus groups with women employees, contract workers, and organizational representatives to examine how the disclosed policies are experienced in practice. Comparative or multi-year analyses across nickel producers could test whether these disclosure patterns hold more widely, and access to gender-disaggregated internal data would allow outcome-based assessment of safety, pay, and promotion.

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