Routledge
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Journal of Human Development and Capabilities
A Multi-Disciplinary Journal for People-Centered Development

ISSN: 1945-2829 (Print) 1945-2837 (Online) Journal homepage: www.tandfonline.com/journals/cjhd20

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To cite this article: Tamara Horbachevska-Konstankevych & Olena Uvarova (19 Jan 2026): Reimagining Heightened Human Rights Due Diligence: A Capability Approach Informed by Women's Experiences in Wartime Ukraine, Journal of Human Development and Capabilities, DOI: 10.1080/19452829.2026.2615965

To link to this article: https://doi.org/10.1080/19452829.2026.2615965

Published online: 19 Jan 2026.

JOURNAL OF HUMAN DEVELOPMENT AND CAPABILITIES
https://doi.org/10.1080/19452829.2026.2615965

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Reimagining Heightened Human Rights Due Diligence: A Capability Approach Informed by Women's Experiences in Wartime Ukraine

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ABSTRACT

This article examines the limitations of existing Business and Human Rights (BHR) frameworks on the matter of addressing the complex ways war undermines women's capabilities. The war in Ukraine serves as a stark illustration of how peacetime-oriented human rights due diligence processes are not able to grasp the multiple responsibility burdens placed on women comprehensively. This conceptual article addresses such deficiency by proposing to reinterpret BHR frameworks through the lens of the capability approach, conceptualizing war as a form of radical social change. By re-articulating the World Benchmarking Alliance Gender Benchmark through a capability lens, we develop a set of practical assessment points that shift the focus from merely avoiding harm to proactively enhancing women's rights. Our primary contribution is a replicable methodology that can potentially equip businesses to conduct more meaningful, gender-responsive due diligence, ensuring that women's rights and empowerment are central to corporate conduct during conflict and recovery.

KEYWORDS

Women's rights, capability approach, heightened human rights due diligence, business and human rights, wartime, Ukraine

Introduction

One of the key challenges for law is its ability to respond effectively to severe crises like war in the context of instability and societal chaos. In the business and human rights (BHR) context, ensuring companies meet the corporate responsibility to respect human rights in situations of war is a vivid example of the law's limitations (Bray and Crockett 2012, 1072, 1086; Uvarova 2024). In this article, we argue that existing BHR instruments, designed primarily for peacetime, are ill-suited to address the heightened and gender-specific

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human rights risks that emerge during conflict (Reynolds 2021, 197; Webster et al. 2019, 257).

The United Nations Guiding Principles on Business and Human Rights (UNGPs), a leading non-binding framework in the business and human rights sphere introduced in 2011, established the concept of human rights due diligence, which is a process whereby business actors prevent, mitigate and redress human rights abuses they have caused or to which they have contributed (UNHC 2011). However, the UNGPs focus mostly on due diligence processes in "ordinary environments" (Álvarez 2024, 34). Such focus misses the gender-specific risks and impacts that arise in conflict-affected and high-risk areas (Khrystova and Uvarova 2022; McNamara, Clissold, and Westoby 2021; Näre 2014; Simons and Handl 2019), and during post-war recovery periods, requiring "heightened human rights due diligence" (hHRDD).

An analysis of the *Gender Dimensions of the Guiding Principles on Business and Human Rights* (Gender Dimensions) (2019), contained in a Report of the UNWG, issued specifically to address the issues of gender equality within business activities, also reveals significant limitations in the UNGPs' ability to address issues of gender equality in these contexts of heightened human rights risks. While the Gender Dimensions emphasize harassment and violence – undoubtedly some of the most severe human rights impacts during the war – they fail to encompass the broader burdens women endure during wartime and throughout peacebuilding and transitional justice processes.

Addressing these shortcomings requires more than minor adjustments; it demands a fundamental rethinking of how hHRDD is conceptualised and practiced. Therefore, this conceptual article argues that the capability approach (CA), developed by Amartya Sen (2000) and Martha Nussbaum (2000), offers a necessary interpretive lens for BHR frameworks. We posit that the CA does not add new rights but provides a more robust methodology to assess whether individuals – particularly women in conflict – have the *real, substantive capability* to exercise their existing human rights**.** Our central research question is: *How can the capability approach inform the development of a more effective hHRDD framework to address the gendered impacts of war?* To answer this question, this study employs a theory-building approach. We analyse key international BHR instruments, using the documented experiences of women in wartime Ukraine as a critical test case. This study focuses specifically on the capabilities of women, who, as a group, face distinct burdens in conflict zones that undermine their abilities to leave the life they value (Khrystova and Uvarova 2022; Krivonos et al. 2024; McNamara, Clissold, and Westoby 2021).

We argue that the capability approach as an alternative normative approach to human welfare offers a valuable framework for strengthening BHR frameworks globally and nationally with specific attention to the gender dimension of business activities during war and expected post-war recovery. Within the capability approach, women's capabilities are formulated as what women "are

actually able to do and to be", highlighting how individual life circumstances shape possible opportunities (capabilities) that influence achieved functionings (achieved results based on a person's capabilities), such as productivity at work (Nussbaum 2000). This perspective extends beyond already existing gender-based approaches[1] by offering a concrete list of capabilities to be prioritised (Robeyns 2003). The capability approach can inform *gender-responsive assessments, gender-transformative measures, and gender-transformative remedies* that address the unique challenges faced by women in the recovery and rebuilding processes (UNHRC 2019).

Our primary contribution is an operational framework that translates the capability approach into a practical tool for human rights due diligence. Drawing on the World Benchmarking Alliance Gender Benchmark (Gender Benchmark) methodology, we develop a set of key assessment points that equip businesses to conduct more meaningful, gender-responsive hHRDD. This moves the practice of human rights due diligence beyond procedural compliance towards a substantive evaluation of impacts on women's capabilities. Ultimately, this article provides a replicable methodology to ensure that women's rights and empowerment are central to corporate conduct in conflict zones in Ukraine and beyond.

The article is structured as follows. The second section outlines the methodology and scope of our study. The third section then illustrates the core problem by describing the documented impacts of the war on women's capabilities in Ukraine. The fourth section analyzes the shortcomings of existing BHR frameworks in addressing these realities. In the fifth section, we present our theoretical argument, detailing how the capability approach can serve as an interpretive mechanism for hHRDD. The sixth section operationalizes this framework, presenting and explaining our proposed assessment points. The final section concludes.

Methodology and Scope of the Study

This article employs a qualitative, theory-building research design. Our primary objective is not to test a pre-existing hypothesis, but rather to develop a new conceptual framework for heightened human rights due diligence (hHRDD) by synthesising existing theories, normative standards and practical challenges. This approach is particularly suited for addressing complex social phenomena where existing frameworks are limited and new theoretical lenses are needed to make sense of the problem (Eisenhardt 1989).

The study draws on a corpus of documents, divided into two categories:

(1) *Primary (Normative) Corpus*: the key international and regional BHR instruments. We selected the UNGPs, the CSDDD and the OECD Guidelines for Multinational Enterprises because they represent the foundational and most influential standards shaping corporate due diligence obligations

globally. These documents were analysed to identify their explicit and implicit approaches to gender and their operational logic in conflict-affected and high-risk areas.

(2) *Secondary (Illustrative) Corpus*: academic and grey literature (e.g. reports from UN Women, UNDP, World Bank) published since the full-scale invasion in 2022. This corpus was not used to generate primary empirical data, but to provide a rich, documented account of the lived realities and challenges faced by women in wartime Ukraine. These sources were selected based on their relevance and credibility to illustrate the specific gendered impacts of the conflict on work, care, mobility and security.

Our analysis proceeded through a three-stage, manual process. We first conducted a critical reading of the primary normative corpus to identify significant gaps and "gender-blind" assumptions. We analysed the texts for their treatment of gender, noting where it was included (often narrowly, in relation to sexual violence) and, more importantly, where it was absent (e.g. in considerations of economic disruption, care burdens, and supply chain continuity). Next, we juxtaposed the formal requirements and assumptions of the BHR frameworks against the documented realities of women in Ukraine, as detailed in our secondary corpus. This process allowed us to identify points of "friction" or "disconnect" – instances where a company following standard due diligence procedures would fail to see or address the most salient gender-specific risks emerging from the conflict. In the final stage, the "disconnects" became the central problems to be solved. We employed the capability approach as our primary theoretical lens to synthesize these findings. This involved systematically mapping Robeyns' (2003) list of capabilities "at the ideal level" onto the practical indicators of the Gender Benchmark. This mapping served as the foundation upon which we developed our original contribution: "Key hHRDD Assessment Points" presented in Table 1, which translates abstract theory into a concrete, operational tool for businesses.

It is essential to acknowledge the boundaries of this research. The primary limitation is its reliance on secondary data. This study did not involve original empirical fieldwork, such as interviews or surveys with Ukrainian women. Consequently, our findings are conceptual and illustrative; they aim to build a robust theoretical framework, not to make generalizable empirical claims about the experiences of all women in Ukraine. We operate with epistemological humility, recognising that a document-based analysis cannot capture the full nuance of lived experience; however, it can serve as a robust theoretical basis for such empirical investigations in future research.

A second key limitation is our analytical focus on cisgender women. This choice was made deliberately to allow for a deep and focused analysis of one of the most significant dimensions of gendered inequality in conflict, using established theoretical tools (like Robeyns' list) that are primarily oriented

towards this group. We acknowledge that the experiences of LGBTQIA+ individuals in wartime are critically important and involve distinct vulnerabilities that demand their own dedicated and specialised research. Future research should address these gaps through direct, community-engaged fieldwork.

Impacts of the War on Women's Capabilities in Ukraine

The full-scale Russian invasion of Ukraine has acted as what Näre (2014) calls a "radical social change" ,profoundly disrupting every aspect of life, a moment where habitual practices "are no longer useful as new ways of acting and doing need to be invented" (223). Due to the multiple responsibility burdens and permanent life threats from the Russian aggression, women in Ukraine do not have the possibility of fully ensuring their health, safety, integrity, shelter and environment, mobility, leisure and autonomy capabilities (Security Council 2022: para 36, 43). Simultaneously, millions of women have become internally displaced persons (IDPs), facing immense barriers to securing stable employment while caring for children and other relatives (World Bank et al. 2023).

Corporate responses to these dynamics have been inconsistent. Research from the first year of the full-scale invasion revealed that while some companies provided robust support, many failed to apply a vulnerability lens to their policies (UNDP 2022; UNDP 2023). For example, evacuation plans that did not account for employees' family responsibilities – such as caring for relatives with limited mobility – forced some women to remain in situations of high risk to their lives and safety (UNDP 2022; UNDP 2023). This is a clear example of how a delinquency to assess capabilities results in a failure to respect the fundamental rights to life and security. The constant threat of physical harm from shelling and missile strikes fundamentally undermines the most basic capabilities for life and physical health. Some companies do not require workers to go to bomb shelters during alarms, "leaving the decision to individuals" and sometimes not counting time spent in shelters as paid work (Nagaivska and Uvarova 2024, 3). Additionally, women spend a significant amount of time volunteering and rebuilding life environments after being displaced to safer territories (Rubryka 2023; Pavlushenko 2024; Krivonos et al. 2024; Strelnyk et al. 2025).

The war has also prompted significant changes to Ukraine's labour laws, directly impacting the capability for just and favourable work. For instance, the regulation of labour relations under martial law permits the extension of the work week to 60 hours, suspends the right to strike, and grants employers greater discretion in dismissals and transfers. For women, who are often situated in precarious and informal employment to balance a triple burden of paid work, domestic care and new war-related commitments, these weakened protections are particularly damaging. They are left with diminished job security and fewer formal channels for recourse, undermining their economic

independence and well-being. The mass mobilisation of men and women into the armed forces has had complex, gendered consequences that standard HRDD processes often miss, as the mobilisation process

> highlighted women's significant contributions, transcending traditional caregiver roles to include leadership in civic and military spheres. This shift indicates the expanding women's agency and challenges pre-existing societal norms, promoting a redefinition of gender roles within the context of national defence and wider socio-political participation (Matveieva 2025, 3).

The environment of extreme stress and trauma created by war has led to a national mental health crisis, with an estimated 9.6 million people potentially having a mental health condition (World Health Organization 2022). However, many employers still consider mental health a personal issue, rather than a corporate responsibility (UNDP 2023). This normalisation of severe psychological strain creates a silent crisis where the capability for mental well-being is severely damaged, yet it remains largely invisible for corporate human rights due diligence, as women adapting to these "new normal" conditions may not report harms or express needs through standard grievance mechanisms, rendering their struggles invisible to the company; thus, corporate programmes are not able to sufficiently assess "more subtle and implicit" gender disparities (Shang 2022).

Succinctly, the war in Ukraine has created a context where women's fundamental capabilities are under constant and multifaceted assault. They must navigate compounded responsibilities within a framework of weakened legal protections and pervasive insecurity. It is against this backdrop that standard BHR frameworks prove limited. The next section will demonstrate how these instruments, designed for a peacetime are ill-equipped for the task of guiding responsible corporate conduct in such an environment.

The Institutional Gap: Limitations of Existing BHR Frameworks

According to the UNGPs, HRDD involves core actions that businesses must undertake: identification of impacts; ceasing, preventing, mitigating and remediating those impacts; and tracking and accounting for conducted measures (UNHRC 2011). Contextualisation of HRDD is one of the key principles as it "requires companies to consider the context in which they operate and assess whether the context increases the risks of becoming involved in severe human rights harms" (Uvarova and Sinica 2025). HRDD processes may require additional safeguards in conflict-affected and high-risk areas. Thus, in these areas, businesses should apply "a 'heightened' version of human rights due diligence" (UNDP and UNWG 2022; UNWG 2020; Business and Human Rights Resource Centre 2024). Heightened HRDD, a term coined by the UNDP with the UNWG, is a process that, in addition to ordinary due diligence, considers what negative human rights impacts

businesses can create or contribute to when operating in conflict-affected and high-risk areas (UNDP and UNWG 2022, 9; Jędrzejowska-Schiffauer et al. 2025; TrustWorks Global 2024).

In this section, we demonstrate that existing BHR frameworks do not sufficiently address the gender dimension of heightened human rights due diligence during war and expected post-war recovery. The first sub-section illustrates the limitations of the UNGPs as a gender-neutral framework omitting women's capabilities in the framing of the corporate responsibility to respect human rights. The second sub-section introduces the Corporate Sustainability Due Diligence Directive, a key new instrument of the BHR legal framework, which nevertheless adopts a largely gender-blind approach to the corporate responsibility to respect human rights. The third sub-section proceeds with an overview of other frameworks such as OECD Due Diligence Guidance and Policy Papers.

Limitations of the UN Guiding Principles on Business and Human Rights

While the UNGPs provide a foundational framework for addressing human rights challenges, they insufficiently capture the complex and intersectional burdens faced by women during war and post-war recovery. The Gender Dimensions, developed by the UN Working Group on the Issue of Human Rights and Transnational Corporations and other Business Enterprises to address gender-related challenges within the corporate sphere, establish three pillars of engaging with the gender dimension in business activities: *gender-responsive assessment, gender-transformative measures, and gender-transformative remedies* (UNHRC 2019, para. 5, 38). In this regard the Gender Dimensions highlight that states have to perceive gender equality as a cross-cutting issue to be integrated into the strategies, policies, programmes and actions of state agents that form business practices, and to create policies on the SDGs implementation in a gender-sensitive manner (Götzmann et al. 2018; UNHRC 2019). Specifically, Principle 7 of the Gender Dimensions states that state should ensure that businesses operating in conflict-affected and high-risk areas identify, prevent, mitigate and are held accountable for sexual harassment and gender-based violence (para. b, e).

While focusing narrowly on harassment and violence, the Gender Dimensions overlook other adverse impacts faced by women in these areas, followed by multiple burdens women face in wartime, peacebuilding and transitional justice period (Reynolds 2021; Khrystova and Uvarova 2022, 506).

Gender Blindness of the Corporate Sustainability Due Diligence Directive

The Corporate Sustainability Due Diligence Directive (CSDDD) (2024) provides a basis for binding human rights and environment due diligence regulation on the EU level. CSDDD (2024, para. 5) identifies human rights and

environment due diligence as the process through which businesses identify, prevent and mitigate the adverse impacts of their operations on human rights and the environment, and account for how they address those impacts. In the context of hHRDD, the CSDDD specifies that businesses may, under certain circumstances, need to incorporate additional standards. However, certain scholars argue that while introducing a legally binding obligation to conduct human rights and environment due diligence, the CSDDD still lacks a comprehensive approach regarding its gender perspective. Tobalagba and Santos Duarte (2025, forthcoming) state that the CSDDD makes the women invisible when "a largely 'facially neutral' methodology" makes the Directive gender-blinded and perceives women's rights as secondary, thus putting double-bias on women's rights.

The CSDDD also refers to International Humanitarian Law (IHL) such as the Geneva Conventions as the main set of international standards regarding human rights protection in conflict-affected and high-risk areas (para 42). However, IHL is widely criticised for its approach towards women's rights protection in war, reinforcing inherent gender bias and a narrow conceptualisation of gender (Krill 1985, 59; Raju and Laura 2023, 3). Perceiving women preferably as mothers or victims of violations, IHL infantilises them and omits other types of protection needed by women in war circumstances, often narrowly focusing on securing from sexual violence (Jarvis and Gardam 2022, 53; Klugman et al. 2021, 3). The word "gender" is absent in the text of the Geneva Conventions; they support binary gender divisions and stereotypes when "men fight and women are vulnerable" , and omit gender "as a structural factor driving conflict-related violence and other discriminatory harms" (Klugman et al. 2021, 5; Jarvis and Gardam 2022, 53). Furthermore, the Geneva Conventions identify three main characteristics of women during war: weakness, honour and modesty, pregnancy and childbirth (Crowe 2016, 3). Such concepts "fail to engage with women's experiences and lives in a meaningful way" (Crowe 2016, 17). Thus, there is a gap between legal definitions and real daily-lived experience of women in conflict-affected and high-risk areas (O'Rourke 2020, 53).

Additional Business and Human Rights Frameworks

The *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* (OECD 2019) addresses the gender dimension only fragmentarily. Specifically, it proposes a Five-Step Framework for Risk-Based Due Diligence in the Mineral Supply Chain which includes the creation of a strong management system, identifying and assessing the risks, designing and implementing the risks, carrying out an independent audit and reporting on supply chain due diligence. However, in terms of the gender dimension of the human rights due diligence in conflict-affected and high-risk areas, it only refers to women as a group whose human rights

should be respected. The *OECD Policy Paper "Responsible business conduct implications of Russia's invasion of Ukraine*", which is supposed to provide specific policy guidelines for businesses operating in Ukraine in times of war and expected post-war recovery, only mentions higher risks of sexual violence and greater parental responsibilities, calling companies "for adopting a gender-responsive approach" (OECD 2023a, 7; OECD 2023b). Similarly, regarding women in conflict-affected and high-risk areas, the EU Regulation 2017/821 refers exclusively to rape "as deliberate strategy to intimidate and control local populations in order to preserve their interest" (para. 10).

Guidelines and recommendations developed by various non-governmental organisations and experts also do not pay due attention to gender dimensions. *UN Women's Empowerment Principles* regarding the gender dimension of responsible business conduct prescribe sex-disaggregated data, gender-sensitive and gender-responsive policies, identifying intersectionality issues affecting women, women's equal participation in consultations and negotiations, grievance mechanisms that are gender-sensitive, as well as establish principles of women's empowerment (UN Global Compact and UN Development Fund for Women 2010). However, they do not address *any* issues of heightened risks of women's rights abuses in the war-affected areas. Correspondingly, "*Security, Conflict, and Sustainability: Strengthening the GRI Sustainability Standards for Corporate Reporting on Conflict-Affected and High-Risk Areas*" ,developed by the Global Reporting Initiative (GRI), only refers to GRI 405 about "Diversity and Equal Opportunity Disclosure" demanding to report the percentage of employees by their gender (Kolieb et al. 2024). Such document as "*Guidance on Responsible Business in Conflict-Affected and High-Risk Areas: A Resource for Companies and Investors*", a joint UN Global Compact – PRI publication, does not mention gender at all. The "*Heightened Human Rights Due Diligence for Business in Conflict-Affected Contexts*" Guide, developed by UNDP with the UNWG, emphasises the need to integrate a "vulnerability" perspective, posing critical questions about the roles of men, women and gender minorities within specific societies, how these groups interact and how businesses can incorporate these dynamics into their human rights due diligence processes (UNDP and UNWG 2022). However, the Guide lacks comprehensive guidelines for incorporating a gender dimension into heightened human rights due diligence.

On the national policymaking level, several initiatives, which have emerged to support Ukraine's recovery, mention women's rights. *Ukraine Facility* (2024), *Environmental Compact for Ukraine* (High-Level Working Group on the Environmental Consequences of the War 2024), and other national frameworks (Swedish Ministry for Foreign Affairs 2023; UN Global Compact Ukraine 2023; Cities Alliance et al. 2022; UNN 2024) extend to several key areas such as environment and climate, energy sector and just transition, labour market, demographic situation, internal and external migration (Oxford Human Rights Hub 2024; UN Women 2023). While these initiatives

acknowledge the corporate sector's critical role in recovery and emphasize the importance of gender equality and women's rights – particularly in the context of defense – they rarely address these dimensions in a systematic manner. These recovery programmes largely fail to provide concrete guidance or establish requirements for how businesses should integrate gender considerations – particularly the impact on women's capabilities – into their heightened human rights due diligence *(hHRDD)* processes. Additionally, along with identifying such key actors in the sphere of women and conflict such as state, civil society and international organisations (Manoilenko 2024, 204–205), the role of the private sector is mostly omitted.

This gap is reflected in legal scholarship, which notes that while guidance for corporations

> on gender and impact assessment might mention conflict, and guidance on conflict-sensitive impact assessment might touch on gender, to date, guidance on impact assessment has not fully integrated and elaborated on both gender and conflict issues (Reynolds 2021, 197).

Consequently, existing normative documents offer companies limited practical guidance for addressing the complex challenges women face during war. They are designed to regulate social relations in "normal life" and lack the conceptual tools to account for the radical social change that war entails (Hillenbrand et al. 2022). This institutional gap necessitates a new framework, one that can move beyond formal procedures and address the substantive erosion of women's capabilities.

The Capability Approach as an Interpretive Lens for Human Rights Due Diligence

To address the abovementioned limitations of existing BHR frameworks, we propose the capability approach (CA), developed by Amartya Sen and Martha Nussbaum, as a necessary interpretive lens for hHRDD. The CA should not be seen as a replacement for the human rights doctrine, but rather as an essential framework to assess the *substantive opportunities* people have to realize in practice. As argued by González-Cantón, Boulos, and Sánchez-Garrido (2019, 865) "promotion of human rights must be achieved through a 'capability expansion.'" While human rights define universal *entitlements* (e.g. the right to work), the CA focuses on *capabilities* – what people are "actually able to do and to be" (Nussbaum 2001, 52; Nussbaum 2007, 22). It asks whether an individual has the genuine freedom to achieve a valued "functioning" (an outcome, like being employed), considering the real-world structural constraints that may limit their choices (Sen 2000; Kabeer 2018; 2021). It further compels businesses to consider whether a woman, facing a triple burden of paid work, domestic care and new war-related commitments,

truly has the *capability* to maintain her employment. The capability approach can potentially reinforce existing BHR frameworks to address heightened risks to women's rights during wartime, thereby making these rights *more sufficiently* protected in the corporate sphere.

In this section, we explain the core theoretical elements of the capability approach (sub-section 1), a conceptual link between the capability approach and human rights doctrine (sub-section 2), and its potential to enhance heightened human rights due diligence in conflict-affected and high-risk areas (sub-section 3).

The Capability Approach: Theoretical Elements

Two core concepts in the CA – conversion factors and adaptive preferences – are important for the study of women's capabilities. Conversion factors are "body-related, while others are shared with all people from their community, and still others are shared with people with the same social characteristics and group membership" (Robeyns 2021, 77). Existing in war, communities also form adaptive preferences, which are "a strong set of limitations upon what women perceive they are free to do" (Goltz et al. 2015, 609). Consequently, individuals adjust their desires and life choices according to the conditions of the society "where the person declares herself satisfied with an obviously unsatisfactory situation" (Deneulin et al. 2006, 134). As a result of such constraints and adaptive preferences, "an agency gap" may occur for different people in similar circumstances, affected by how such constraints and preferences "are embedded in different national policy frameworks, mediated through firms/workplaces, and translated into individual lives and households" (Hobson 2011, 148). The CA distinguishes how structural constraints within certain societies limit female capabilities to choose and use "the resources at their disposal and their ability to translate these resources into valued goals". Thus, women's "freedom of agency is inescapably qualified and constraint" during war (Gilardone et al. 2014, 244). Understanding the conversion factors and their influence on the adaptive preferences helps to identify how company actions might differentially impact women's ability to achieve well-being and ensure women's true priorities are heard.

Ingrid Robeyns developed a list of capabilities "at the ideal level" for the conceptualisation of gender inequality in post-industrialised Western societies (Robeyns 2003, 68). This list consists of such capabilities as life and physical health, mental well-being, bodily integrity and safety, social relations, political empowerment, education and knowledge, domestic work and non-market care, paid work and other projects, shelter and environment, mobility, leisure activities, time autonomy, respect, religion – all these capabilities start from the phrase "being able", which means that the main indicator that women can lead a valuable life is the ability to freely choose and fulfil stated capabilities

(Robeyns 2003, 72). During wartime, the majority of such capabilities are heavily restricted. The provided list is crucial for understanding the aim of gender-responsive and transformative assessments, measures and remedies in the war and post-war recovery. It also enhances human rights doctrine, by providing a more nuanced and context-sensitive analysis of gendered human rights risks that are exacerbated by war.

A Conceptual Link Between the Capability Approach and Human Rights Doctrine

The interconnection of the capability approach and human rights is widely discussed in the literature covering works of Amartya Sen (2005) and Martha Nussbaum (2007), the founders of the CA, other prominent scholars (Birdsall 2014; Gilabert 2013; Vizard, Fukuda-Parr, and Elson 2011), and specific investigations into how this correlation affects reforming the scope of corporate responsibility (González-Cantón, Boulos, and Sánchez-Garrido 2019). Jean-Michel Bonvin and Nicolas Farvaque claim that

> the CA main contribution is not simply to show the inadequacy of a monetary or income approach in terms of capabilities, but to insist on the necessity to bridge the gap between formal rights and freedoms on one side, and capabilities and real freedoms on the other side (Bonvin and Farvaque 2006, 124).

Ingrid Robeyns, in analysing Nussbaum's and Sen's approaches towards human rights and capabilities, states that both of them see human rights "as entitlements to certain capabilities" (2017, 164). Robeyns concludes:

> … if we want to protect human rights, in particular socio-economic rights, which sceptics believe cannot effectively be protected, the capability approach helps us see that promoting socioeconomic rights may require attention to specific parameters that affect the capabilities of people (Robeyns 2017, 165).

The interlinks of the CA and HR approaches are also visible through the CA scholars' broad attitude to the use of concepts "borrowed" from other theories, such as principles of equity, sustainability, responsibility, or efficiency, agency and procedural fairness (Robeyns 2017, 86; Comim, Qizilbash, and Alkire 2008, 4–5). Human rights capabilities bring together universal human rights and individual capability to practice these rights. Within such approach, human rights become capabilities when

> participation, influence and voice' is 'inferred from the rights to peaceful assembly (ICCPR Art 21), freedom of association (ICCPR Art 22), participation in public affairs (ICCPR Art 25), and the right to form a trade union (ICESCR Art 8) (Thompson 2017, 80).

Thus, the human rights capabilities can cover a combination of specific human rights, making an object for particular human rights capabilities.

Consequently, the human rights agenda and the capability approach are mutually reinforcing frameworks that can bring together effective tools for implementing the agency of humans to be able to act and bring change (Burchardt and Vizard 2011, 117–119). Specifically, the explanation of the potential of the capability approach to enhance the human rights framework is being done on a more philosophical level: if one states that the right to gender equality should exist in society, how can one assess whether real gender equality exists within a concrete society and more importantly, whether women can truly practice this right without taking into consideration influential factors outside the legal system? In this way, the capability approach "helps employees and employers to form policies that take into account all what really matters", as well as contributes to extended investigation and better understanding of factors that impact the practical realisation of human rights (González-Cantón, Boulos, and Sánchez-Garrido 2019, 875; Vizard, Fukuda-Parr, and Elson 2011, 5).

The empowerment of capabilities gives people stronger agency in promoting a life they value and thus strengthens realisations of their human rights. This interrelation also strengthens the responsibilities of business actors in the human rights sphere, as the capability approach requires not only avoiding harm, but also acting positively to anticipate business impact on human capabilities (Horbachevska, Uvarova, and Vovk 2024; Horbachevska, van Zeben, and Bernaz 2024; Buhmann et al. 2019). This approach enhances practical implementation of human rights in business activities going further than instrumental rationality, self-interest and profit maximisation, thus creating a notion of human rights capabilities that "encompass what must be protected in human life" (González-Cantón, Boulos, and Sánchez-Garrido 2019, 868; Elson et al. 2014). This is specifically evident in the war context that may affect the capabilities and functionings of people more vulnerable to subtle and implicit disparities.

The Potential of the CA to Enhance Heightened Human Rights Due Diligence

A CA-informed hHRDD process, therefore, assesses business impacts not merely against a list of human rights violations, but against their potential to either undermine or enhance these fundamental capabilities. *By doing so, it moves beyond merely "gender-sensitive" approaches that might only disaggregate data, toward a truly "gender-transformative" practice that seeks to alter the structural conditions and power relations that constrain women's agency* (Hillenbrand et al. 2022). For instance, certain provisions in corporate human rights commitments can appear appropriate and gender-sensitive but may not always be implementable because individual women lack necessary opportunities to fulfil them.

Nussbaum (2005, 173) states that a woman's capability of control over her environment significantly deteriorates as "violence and the threat of violence greatly influence a woman's ability to participate in politics, to seek employment and to enjoy a rewarding work life … " In these conditions of new societal transformations, women's agency requires them not to resist these transformations but to adapt to new circumstances, act and live differently, which requires "a capacity and capability to act" (Näre 2014, 226). During war, for example, professional training and development may not be prioritised by women who choose to allocate their limited time to volunteering instead. The capability approach addresses this gap by identifying existing capabilities and real functionings that are both affected by conversion factors and adaptive preferences. Identifying these factors through the lens of the CA would allow "to point out the difficulties, but not the impossibilities, of their agency, empowerment, and resilience within the stories of marginalization and subordination" (Handl, Seck, and Simons 2022).

Furthermore, the capability approach can serve as an interpretative lens to hHRDD (Horbachevska, van Zeben, and Bernaz 2024). Specifically, it could help uncover and amend indirect discrimination of women in some contexts, thus supporting a substantive standard of equal treatment protected by human rights and labour law. The CA lens could also contribute to leveraging the minimum substantive standard protected by a concrete right (e.g. freedom to choose one's occupation, right to equal pay for equal work). To this extent, the CA "helps account for the actual fulfillment of human rights" (Gilabert 2013, 306). Such fulfilment is possible through the application of the capability mapping. The capability mapping can be applied as an extended HRDD during wartime by businesses "to assess the individual capabilities of each person" to understand what a certain person needs to effectively engage in business activities (Horbachevska 2025). Therefore, a carefully defined framework is needed to enhance those opportunities for business actors in addressing heightened risks for women's capabilities during war and post-war recovery. In the next section, we propose an *initial* assessment of the capability approach potential to inform the hHRDD process on subtle and implicit gender disparities women face in wartime.

Operationalising the Framework: A CA-Informed Tool for hHRDD

Having established the theoretical value of the capability approach, this section translates it into a practical, operational tool for businesses conducting hHRDD. To do so, we developed a new initial assessment framework (Table 1) that builds on the synergies between Robeyns' (2003) list of capabilities "at the ideal level" and the existing indicators of the Gender Benchmark. The Gender Benchmark is a methodology that was created by the World Benchmarking Alliance in 2021 to assess and compare how businesses ensure and

Table 1. A capability approach-informed framework for hHRDD, with illustrative assessment points for women in conflict.

	Capabilities "at the ideal level"	Benchmark's measurement areas and indicators	Key hHRDD Assessment Points
1.	Life and physical health	Non-discrimination against pregnant and married women (B.5), health, safety and well-being in the workplace (D.1), health information and services (D.2), safe and healthy work environment (D.3), health and well-being support in supply chains (D.4)	Does business have the ability to provide safe working conditions for women in conflict-affected and high-risk areas? Does business assess the ability to relocate workers, particularly women, to safer areas, considering their family members and care duties? Does business consider women's needs after relocation? Does business engage with women's organisations or affected women to understand their needs and priorities? Does business address barriers that prevent women from reporting workplace abuses? Is the hHRDD process informed by data disaggregated by gender and other relevant factors?
2.	Mental well-being	Living wage (C.6), health, safety and the well-being in the workplace (D.1), health information and services (D.2), safe and healthy work environment (D.3), health and well-being support in supply chains (D.4)	Does the business provide mental health support for women workers in conflict-affected and high-risk areas? Does the business assess the main well-being obstacles for women in conflict-affected and high-risk areas?
3.	Bodily integrity and safety	Non-discrimination against pregnant and married women (B.5), violence and harassment prevention (E.1), remediation (E.2), prevention and remediation in supply chains (E.3, E.4)	Does business assess the risk of violence against women; risk of higher level of discrimination against female workers, who are veterans, partners of servicemen, internally displaced persons? Does business effectively inform women about their rights and assist in the remediation in conflict-affected and high-risk areas?
4.	Social relations	Community support (F.2)	Does business contribute to local communities' and activists' practices in supporting women, who were relocated, are internally displaced, veterans, or volunteers, etc.?
5.	Political empowerment	Grievance mechanism (A.5), stakeholder engagement (A.6), leadership within the business and supply chain (B.1, B.4), enabling environment for freedom of association and collective bargaining (B.6)	Does business create opportunities for women to establish their own communities to advocate for their rights in the conflict-affected and high-risk areas? Does business provide women with the opportunity to participate on executive committees and boards of companies? Does business support women to run for elections in the local communities, at the regional or national level?
6.	Education and knowledge	Professional development (B.2), health information and services (D.2)	Does business provide opportunities for women's professional development of their choice such as professional, military, or volunteer training?

(*Continued*)

Table 1. Continued.

	Capabilities "at the ideal level"	Benchmark's measurement areas and indicators	Key hHRDD Assessment Points
7.	Domestic work and non-market care	Non-discrimination against pregnant and married women (B.5), primary and secondary carer leave (C.2), childcare and other family support (C.3), and family-friendly benefits (C.7).	Does business consider the heightened burden of responsibilities for women in war zone and adapt working conditions to their needs (absence of partner to share care responsibilities, relocation to another place of living, injuries to the family members etc.)? Does business proactively offer and adapt flexible working arrangements (e.g. remote work, adjusted hours) specifically to accommodate the "triple burden" placed on women, particularly for *IDPs and those with new caregiving responsibilities* for wounded or displaced family members?
8.	Paid work and other projects	Gender targets (A.2), gender-responsive human rights due diligence (A.4)	Does business create targets to include the gender dimension in their due diligence process? Does business have a policy commitment to *uphold international labour standards* even when domestic law permits a lower standard of protection?
9.	Shelter and environment	Health, safety, and the well-being in the workplace (D.1), safe and healthy work environment (D.3), health and well-being support in supply chains (D.4)	Does business provide assessments of the living conditions of affected women? Does business monitor its business partners' attention to women's capabilities in conflict-affected and high-risk areas?
10.	Mobility	Flexible hours (C.4)	Does business provide opportunities for flexible working hours according to women's specific needs in the conflict-affected and high-risk areas? Does business provide opportunities for working remotely?
11.	Leisure activities	Family-friendly benefits (C.7)	Does business provide additional family-friendly benefits to women in conflict-affected and high-risk areas?
12.	Time autonomy	Flexible hours (C.4)	Does business provide opportunities for flexible working hours according to women's specific needs in the conflict-affected and high-risk areas? Does business assess the possibility of women's own control over working tasks and a schedule? Does business provide women with the opportunity to negotiate with management and make the necessary changes, especially considering air alerts, relocation, and care work duties?
13.	Respect	Stakeholder engagement (A.6), leadership within the business and supply chain (B.1, B.4), health information and services (D.2)	Does business introduce the notion of respect for women in conflict-affected and high-risk areas (combats, volunteers, servicemen partners, etc.) across its policies and practices?
14.	Religion	Gender targets (A.2), gender-responsive human rights due diligence (A.4), flexible hours (C.4)	Does business respect the need of everyday spiritual practices for women in conflict-affected and high-risk areas, if relevant? Does business provide women with the possibility to manage their working hours according to religious practices?

promote gender equality and women's empowerment within their value chains. The current Benchmark comprises 6 pillars and 31 indicators to implement the gender perspective in business activities through a holistic approach. Measurement areas include governance and strategy, representation, compensation and benefits, health and well-being, violence and harassment and marketplace and community (World Benchmarking Alliance 2025, 12). These areas correlate with Robeyn's list of capabilities at the ideal level: life and physical health, mental well-being, bodily integrity and safety, social relations, political empowerment, education and knowledge, domestic work and non-market care, paid work and other projects, shelter and environment, mobility, leisure activities, time autonomy, respect, religion (Robeyns 2003, 72). Table 1 illustrates the theoretical links between specific women's capabilities as per Robeyns and the measurement areas of the Gender Benchmark, and our assessment of how these specific capabilities can be reflected in hHRDD in war and post-war recovery.

Our contribution lies in adapting and attuning this foundation to the specific, heightened risks of a conflict context. As outlined in our methodology, we systematically mapped Robeyns' list of capabilities "at the ideal level" to the Gender Benchmark measurement areas and then developed a set of "Key hHRDD Assessment Points". These are not generic questions; they are targeted inquiries designed to probe the specific ways war transforms and undermines women's capabilities. The resulting framework provides a concrete tool of capability mapping for companies to move beyond procedural compliance towards a substantive evaluation of their gendered human rights impacts in wartime. Furthermore, this mapping allows us to translate the abstract concepts of the capability approach into concrete, assessable domains relevant to corporate conduct. The key assessment points were then developed by us to specifically attune these domains to a *heightened*, conflict-affected, and high-risk areas. They are not used to replace existing human rights standards but to enhance more nuanced, individualised and contextualised evaluation of how to enhance women's rights in the war context.

This framework demonstrates that a CA-informed hHRDD process is not only theoretically sound but practically achievable. By asking these more targeted and context-sensitive questions, businesses can *identify salient risks that would otherwise remain invisible*. This approach contributes to a more effective adaptation to the radical social changes brought by war and, most importantly, helps to ensure that women's capabilities are protected rather than eroded.

As illustrated in the table, some indicators of the Gender Benchmark map to multiple capabilities. The core reason for this overlap is the holistic and interconnected nature of human capabilities. An action or corporate policy rarely impacts a single dimension of a person's life in isolation. For example: Flexible working hours (WBA indicator C.4) is not just about "Time Autonomy"

(Capability 12). It directly impacts a women's capability for "Mobility" (Capability 10) by allowing them to manage care duties, and it is a key factor in ensuring their capability for "Paid Work" (Capability 8) that remains viable under the extreme pressures of war. Similarly, "Health, safety, and well-being in the workplace" (WBA indicator D.1) is central to "Life and physical health" (Capability 1), but the constant stress and trauma of a conflict zone instigate this indicator equally crucial for "Mental well-being" (Capability 2). Therefore, such intersecting maping recognizes how a single corporate policy can either enhance or undermine multiple, interdependent dimensions of a women's capabilities.

While the framework is illustrative and requires further research on its implementation, it offers a significant contribution to existing BHR tools by providing a clear methodology for integrating both gender and conflict analysis into corporate due diligence. Such methodology can be used for securing women's capabilities by policymakers, i.e. businesses and state actors, to ensure that implicit gender disparities are addressed during war and expected post-war recovery. For instance, the recovery programmes can be framed with an additional requirement to assess the eligibility of the company to participate in such programmes, taking into consideration their commitment specifically to address the silent risks women face in wartime. Furthermore, in addition to the requirements for private companies to incorporate proposed assessment points, they can be incorporated as an obligatory framework for state-owned companies.

While being grounded in the Ukrainian context, a proposed framework can serve as one of the research opportunities to study the possibility of more sufficient engagement of business actors with ensuring women's rights in other conflict-affected territories, which requires adaptation of the proposed framework to certain contexts.

Conclusion

In this article, we have investigated how the capability approach could enhance existing BHR frameworks to address the heightened, gender-specific risks of war. We have argued that conventional human rights due diligence, designed for peacetime, is insufficient for this task.

During wartime, women take on new roles due to multiple overlapping responsibilities as they may simultaneously act as care providers, volunteers, entrepreneurs, warriors, internally displaced or wounded persons. Women also ensure financial and physical safety, provide care for family and community members, and contribute to the national defence; they are the breadwinners, community members, politicians, CEOs, employees, etc. The list of intersecting roles women can have during wartime is inexhaustible. Consequently, multiple responsibility burdens collapse into mere functioning, as women's caregiving becomes an obligatory, unpaid task with little to no

freedom to choose otherwise. Under the capability approach, these additional responsibilities of care lie under the distinction between "the real freedom to care (a capability) and the actual caring (a functioning)" (Robeyns 2021, 75). The need to care about others usually does not leave any space for the freedom of choice not to care; it is unpaid work and thus creates additional responsibility burdens on women during wartime.

An analysis of normative documents existing in the BHR sphere, such as the UNGPs, the CSDDD, or the OECD guidelines, revealed that the current scope of the HRDD and hHRDD is not able to sufficiently grasp these new circumstances of war impact on women's capabilities within business activities, which deteriorates protection of women's substantive rights and freedoms. To address this institutional gap, we proposed a fundamental conceptual shift in establishing the capability approach as the necessary interpretive lens for this expanded view of human rights due diligence.

Our primary contribution is the translation of this theory into a practical, operational tool. By systematically mapping Robeyns' (2003) list of capabilities onto the Gender Benchmark and attuning it to the specific risk drivers of a conflict zone, we developed a new framework of hHRDD assessment points. This framework equips businesses to ask more incisive questions and to identify salient risks – from the impact of martial law on labour rights to the hidden burdens of non-market care – that would otherwise remain invisible.

While our framework is a starting point and requires further empirical testing, it contributes to the BHR field by providing a clear, replicable methodology for integrating both gender and conflict analysis into corporate human rights due diligence. Ultimately, by empowering businesses to better understand and enhance women's capabilities, this approach helps ensure that the "window of opportunity" (Webster et al. 2019, 287) for creating a more just and equitable post-conflict society is not missed.

Note

1. These include (1) gender-neutral or "gender blind" assessments, 2) mere "monitoring of women's human rights or gender-based violence against women", (3) gender-sensitive approaches only collecting sex-disaggregated data but not forming or transforming it, and (4) gender-responsive and gender-transformative approaches aiming to empower women in gaining gender equality beyond "'formal' equality measures that treat women and men alike". For more extensive explanation see section 4.

Acknowledgements

The authors express deep gratitude to thoughtful comments provided for this article by the peer reviewers, Dr. Nadia Bernaz and participants of the Workshop "Feminism and Business in Theory and Practice" organised by Daughters of Themis International Network for Women Business Scholars at Kea Island, Greece in June 2024.

Disclosure Statement

No potential conflict of interest was reported by the author(s).

Ethical Approval and Informed Consent Statements

There are no human participants in this article and informed consent is not required.

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Data Availability Statement

Not applicable.

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