

Supply Chain Decarbonisation with a Gender Lens

Practical guidance for multinational companies
planning Scope 3 emissions reductions

December 2023



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Acknowledgements

“Our planetary systems are in crisis. There is an urgent need for transformative action on environmental and social issues such as climate change, biodiversity loss, poverty and inequality. Yet there is a tendency towards meeting complex and fast-moving challenges by simplifying them and breaking them down into separate, smaller issues to tackle. Instead for long-lasting change, companies need an integrated and systemic approach that recognizes the interconnectivity of the challenges across environmental and social issues and is embedded within their working strategies¹.”

Lisa Manley, Global Vice President of Sustainability, *Mars*

Dr. Sally Uren, Chief Executive, *Forum for the Future*

Ruchira Joshi, Global Director Agri-commodities, *IDH*

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Foreword

The urgency of the climate crisis means that a growing number of companies are investing resources to better understand and reduce emissions across their supply chains, including indirect or Scope 3 emissions. Frameworks – such as the GHG Protocol Corporate Value Chain (Scope 3) Standard - have been developed to help support this process; however, to date the proposed approaches have devoted little attention to the role of, and impacts of interventions on, people in those supply chains. This is especially pertinent in the case of women who are often disproportionately vulnerable to climate impacts. There is, therefore, a need to help companies align the ‘E’ and ‘S’ of their ESG strategies as they deliver against their sustainability commitments.

The objective of this guidance is not only to ensure that women are not harmed by decarbonisation strategies, but also to secure their participation in any benefits generated in the process. Indeed, transitioning to low carbon supply chains presents businesses with an opportunity to simultaneously tackle the double injustice of climate change and gender inequality, leading to a triple win for people, economies and the planet.

This guidance also aims to help companies to prepare for forthcoming regulatory proposals which will increasingly require enhanced reporting on human rights and environmental impacts, including Scope 3 emissions. Such proposals include the EU’s Corporate Sustainability Reporting Directive (CSRD)² as well as recommendations in the US to enhance corporate climate disclosures, which could include making Scope 3 emissions reporting mandatory.³

In light of the above, the Work and Opportunities for Women (WOW) programme has been pleased to consult with Avon, Flamingo and the John Lewis Partnership to compile this practical guidance. These organisations are committed to improving their approaches to decarbonisation, whilst maintaining a strong focus on gender equality.

However, to truly accelerate change for people and planet, collaboration within and across industries is essential. WOW therefore encourages fellow businesses and suppliers to join in this journey.

We hope that the practical steps and examples included in this guide will inspire collective action. Together we believe we can build a more gender equal and climate conscious world.

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Purpose of this guidance

This guidance is funded by the UK Foreign, Commonwealth and Development Office (FCDO), under the Work and Opportunities for Women (WOW) programme. The objective of this programme is to improve economic opportunities for women through business interventions in supply chains.

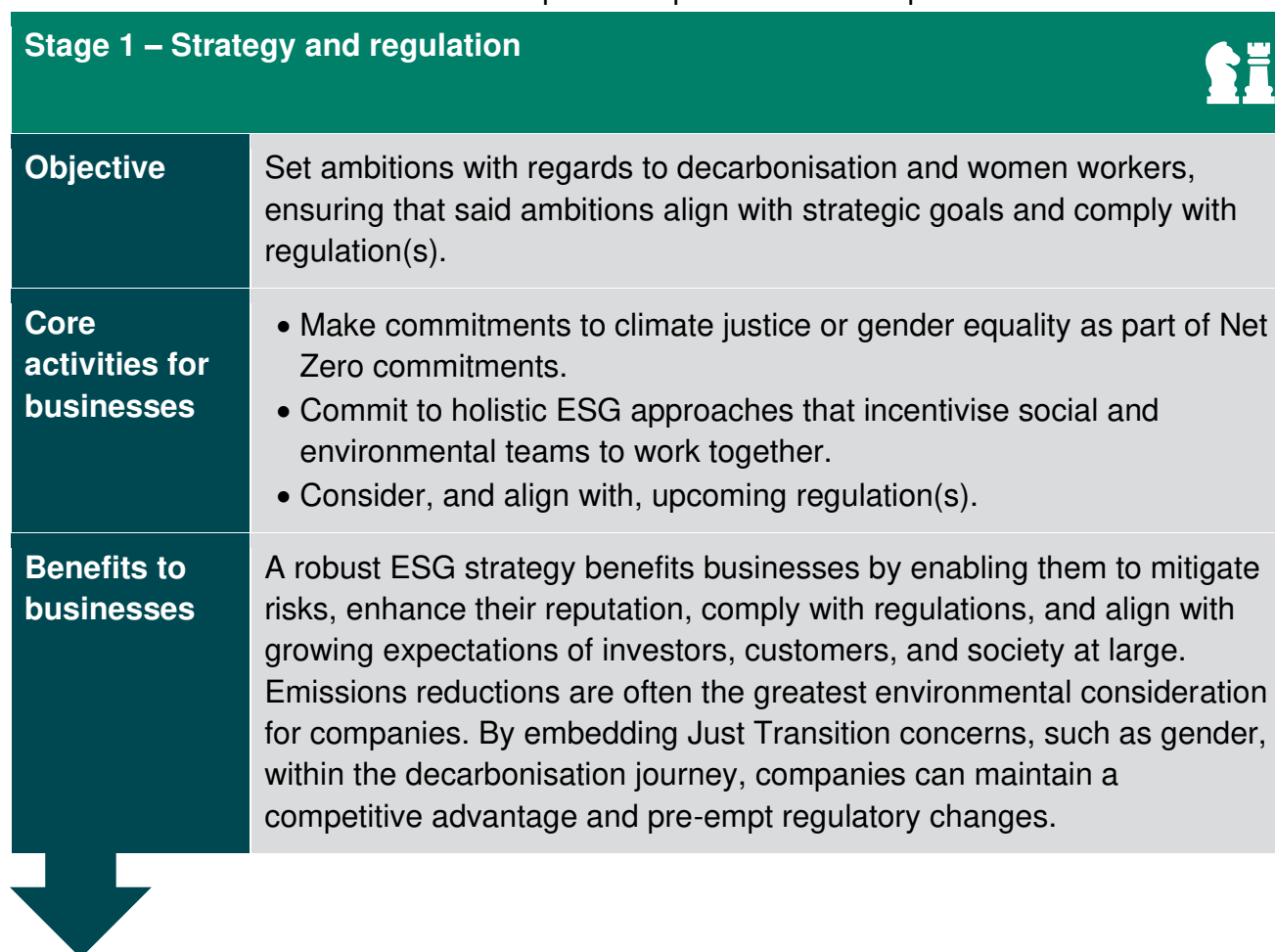
This guidance:

- Is primarily aimed at multinational companies with supply chains in the Global South which are taking steps to decarbonise.
- Responds to the needs of corporates who are both at the early stages of their gender and/or Net Zero journeys, as well as those who are further along and are looking to make a greater impact.
- Is relevant to businesses in sectors that rely on significant numbers of women in their supply chains (for example, agriculture and apparel).
- Is targeted at Sustainability, Climate, Social and Procurement/Sourcing/Buying professionals working within multinational companies.
- Aims to simplify and support the integration of gender and Net Zero planning by leveraging existing processes to create better synergies – for example, by incorporating this guidance into their existing Climate Transition Plans.
- Is not expected to provide companies with answers to *all* questions which arise within the complicated process of decarbonising supply chains with a gender lens. Rather, it aims to support companies to bring their environmental, social and procurement teams together, such that, collectively, they may have a greater impact.



Executive Summary

This report outlines the gender considerations that companies need to keep in mind at each stage of their Scope 3 decarbonisation journey, as well as the benefits which each of these considerations can help businesses to realise. The diagram below summarises these recommendations which are further expanded upon within this report.



Stage 2 – Supply chain mapping



Objective	Obtain a high-level understanding of carbon emissions <i>and</i> gender inequality risks across the supply chain. This heatmap will help companies to identify risks and opportunities, and the suppliers which may need to be prioritised.
Core activities for businesses	• Identify relevant Scope 3 greenhouse gas (GHG) emission categories. • Calculate the GHG emissions footprint to understand which supplier(s)/product(s) are most material. • Undertake gender mapping with the use of internal data - such as make-up of the workforce (i.e., percentage of women workers), worker conditions, and types of production model specific to geographical context - as well as external data on gender inequality trends. • Prioritise which suppliers to engage with on carbon emissions and gender.
Benefits to businesses	All companies face transitional risks and opportunities when it comes to decarbonising. Greater understanding of the supply chain provides companies with the granularity of data/sources required to develop a strong decarbonisation strategy and improve business resilience. Mapping the supply chain helps companies to better understand where certain risks lie. Engaging with suppliers can help to prevent supply chain risks and reputational damage to the company.



Stage 3 – Actions to decarbonise with a gender lens



Objective	Develop a decarbonisation action plan which considers women workers in the supply chain. This should also include cost, feasibility, emissions reduction potential, and any other relevant considerations (for example, impact on nature).			
Core activities for businesses	• Identify a longlist of decarbonisation options from each of the four categories: supplier incentives, procurement policies and choices, product and services design, and business model innovation. • Hold cross-team workshops to convert the longlist of options into a shortlist based on feasibility, emissions reduction potential, and gender considerations. • Finalise the shortlist of options into an action plan, ensuring that women workers are not negatively affected by those which have been chosen.			
Examples of gender-sensitive decarbonisation options	Supplier incentives • Recognise and co-brand with suppliers who are emerging as leaders on decarbonisation and/or gender.	Procurement policies and choices • Source from and encourage women-led businesses that are providing low carbon solutions.	Product and services design • Switch to renewable energy and upskill women to participate in the switch.	Business model innovation • Promote a circular economy that includes women, for example decent work for waste and recycling pickers.
Benefits to businesses	Decarbonisation strategies which are realistic and do not negatively impact women workers in the supply chain are of key importance from an ESG, business, and consumer point of view. Being able to demonstrate a considered decarbonisation strategy, and the approach taken to develop such a strategy, will give a company a competitive advantage in terms of futureproofing the organisation, strengthening investor confidence, and delivering market differentiation.			



Stage 4 – Considering carbon removal projects



Objective	Manage any residual emissions (remaining emissions after implementing comprehensive decarbonisation options) by investing in high quality, gender responsive carbon removal projects.
Core activities for businesses	• Consider the capacity available within the company and whether insetting and/or offsetting is an appropriate approach for carbon removals. • Focus on identifying high quality projects which are aligned with best practice and guidance on offsetting (for example the Integrity Council for Voluntary Carbon Markets (ICVCM), The Voluntary Carbon Markets Integrity Initiative (VCMI), the Oxford Principles for Net Zero Aligned Carbon Offsetting) and which also provide reassurance that women will benefit (for example, W+ and/or Gold Standard). • Advocate for more gender responsive carbon removal projects to be made available on the voluntary carbon market to increase the supply.
Benefits to businesses	In order to achieve Net Zero, an organisation must reduce all emissions to the lowest level possible. Remaining hard-to-remove emissions can be balanced by removals. High quality carbon removal projects that are gender responsive can have additional benefits including promoting agroforestry approaches to farming and achieving living incomes for smallholders both from tree species that provide cash crops as well as the ultimate income from carbon credits.



Introduction

1.1 What are supply chain emissions?

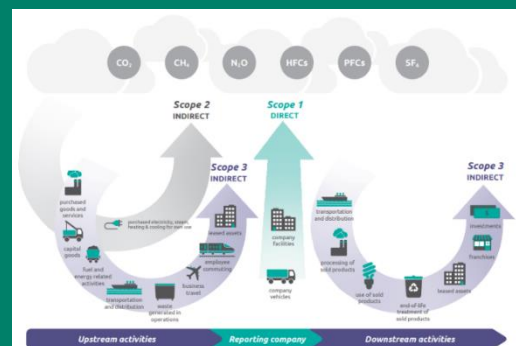
Nearly 40% of Fortune 500 companies have now set Net Zero targets. Such targets require companies to review not only their direct (Scope 1 and 2) emissions, but also their indirect, or Scope 3, emissions - much of which sit in their supply chains.⁴ For many businesses, **Scope 3 emissions account for more than 70% of their total carbon footprint.**⁵ For example, H&M Group's Scope 3 emissions in 2022 accounted for 99.2% of their total emissions.⁶

Whilst a growing number of companies are investing resources to better understand, account for, manage and reduce their supply chain emissions, little attention is being devoted to the role of, and impacts of interventions on, **the people working in those supply chains.** The decarbonisation strategies of large multinational companies with complex global supply chains have impacts on workers around the world, both positive and negative. Along a company's supply chain, regardless of tier (defined in proximity to the final product), there are often high numbers of workers in the Global South, and in certain sectors, such as garments and agriculture, many of these workers are women. However, **most decarbonisation strategies do not currently consider the impacts of decarbonisation initiatives on these women workers in the Global South.**

Deep Dive No.1

What are Scope 1, 2 and 3 emissions?

Based on the established Greenhouse Gas (GHG) Protocol, carbon emissions are broken down into three 'Scopes'. These are defined based on the level of control an organisation has over the emissions in question.⁷



Scope 1 refers to carbon emissions that an organisation produces directly, for example by generating on-site electricity or using company-owned vehicles.

Scope 2 refers to the carbon emissions that a company produces indirectly, for example when the electricity or energy it buys for heating and cooling buildings is being produced on its behalf.

Scope 3 refers to the carbon emissions which are associated not with the organisation itself, but which are found upstream and downstream in its supply chain and for which the organisation is therefore indirectly responsible, for example purchased goods and services.

1.2 Why should corporates decarbonise their supply chains with a gender lens?

“Whether in the boardroom, in a retail shop or on the farm, the evidence is clear that unlocking opportunities for women bolsters communities, drives resilience and enhances value.”

Mars, 2023⁸

Decarbonising with a gender lens provides companies with the opportunity to both mitigate critical risks they may be facing, whilst also enabling them to potentially reap significant rewards.

A. Mitigating risks

Women are central to global supply chains but are often disproportionately impacted by climate change.

Women play a critical (but often invisible) role in global supply chains as producers, distributors and entrepreneurs; for example, an estimated 43% of the world's agricultural labour force are women⁹ and 50-90% of garment workers are women¹⁰. These are often the lowest paid, most vulnerable and insecure roles in global supply chains¹¹. WOW has written previously about the disproportionate impact already being felt by women in tea, cotton and horticulture supply chains, including lower incomes and yields, negative health impacts from extreme heat and increased domestic responsibilities due to depleted resources¹². A failure to consider how decarbonisation might impact women in supply chains is likely to entrench or further exacerbate their position.

Reputational damage

Sectors that employ large numbers of women in their supply chains regularly face media, investor, and legal scrutiny. Indeed, the depth of scrutiny facing companies attempting to demonstrate impact is increasing with growing concerns that surface-level initiatives could be deemed as ‘greenwashing’ or ‘genderwashing’. For example, garment workers, flower farms and tea estates have all been subject to recent investigations over exploitative practices and sexual abuse and harassment¹³. A failure to consider the impacts of decarbonisation – for example the potential for significant job losses should a company decide to nearshore rather than offshore - could have significant reputational implications and affect consumer and investor confidence.

Not meeting regulatory requirements

Regulations are emerging across the Global North which place hitherto unparalleled pressure on companies to address environmental and social issues in conjunction with one another.

In Europe, a new European Commission Directive requires companies to identify and, where necessary, take measures to prevent, halt or alleviate adverse impacts of their activities on human rights (such as child labour and worker exploitation) and on the environment (such as pollution and biodiversity loss)¹⁴. Meanwhile, in the US, the introduction of the Uyghur Forced Labour Prevention Act¹⁵, and in the UK, the mandating of TCFD disclosures¹⁶ and the upcoming Financial Conduct Authority (FCA) rules on Sustainability Disclosure Requirements (SDR)¹⁷ further exemplify the increasing regulatory demands to confront the 'E' and 'S'.

B. Maximising rewards

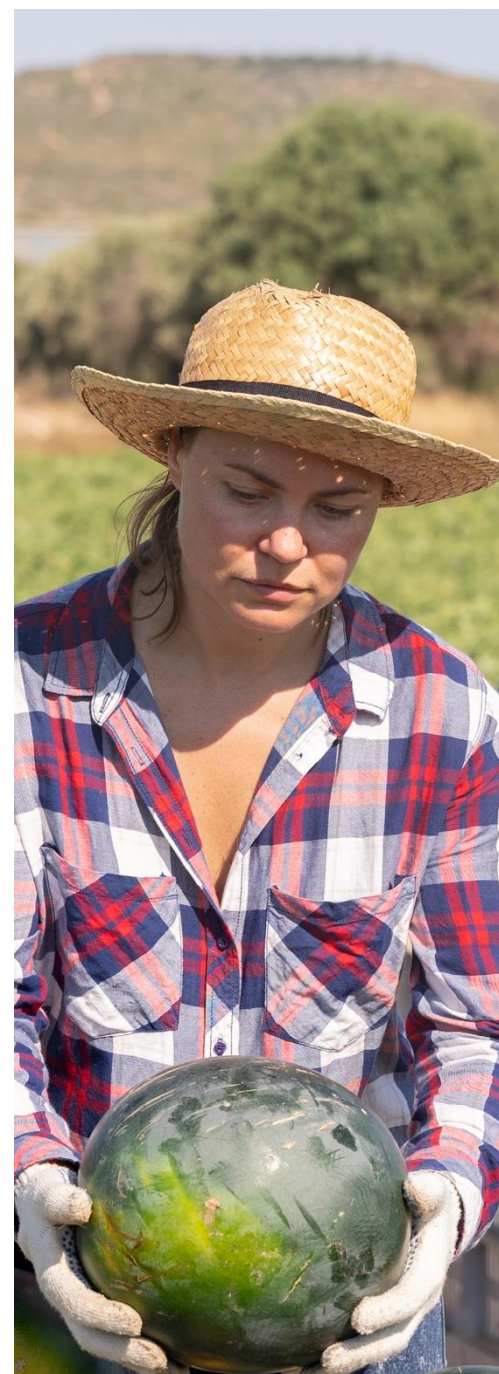
Putting women at the centre of decarbonisation strategies including, for example, in climate smart agriculture can have clear benefits including:

Improved climate outcomes and productivity

A number of studies have shown that women's participation in climate adaptation and mitigation programmes have improved outcomes¹⁸. For example, in Liberia, a cocoa programme collaborated with several cooperatives to offer agricultural training¹⁹. The results indicated that households where both male and female family members received training reported a 36% higher yield per acre compared to households where only men underwent training.

Food security

A study by the Food and Agriculture Organisation (FAO) found that, if women had equal access to productive resources as men, they could enhance farm yields by 20 – 30%, potentially resulting in a 2.5 - 4% increase in total agricultural output in developing countries²⁰.



Up to 30%

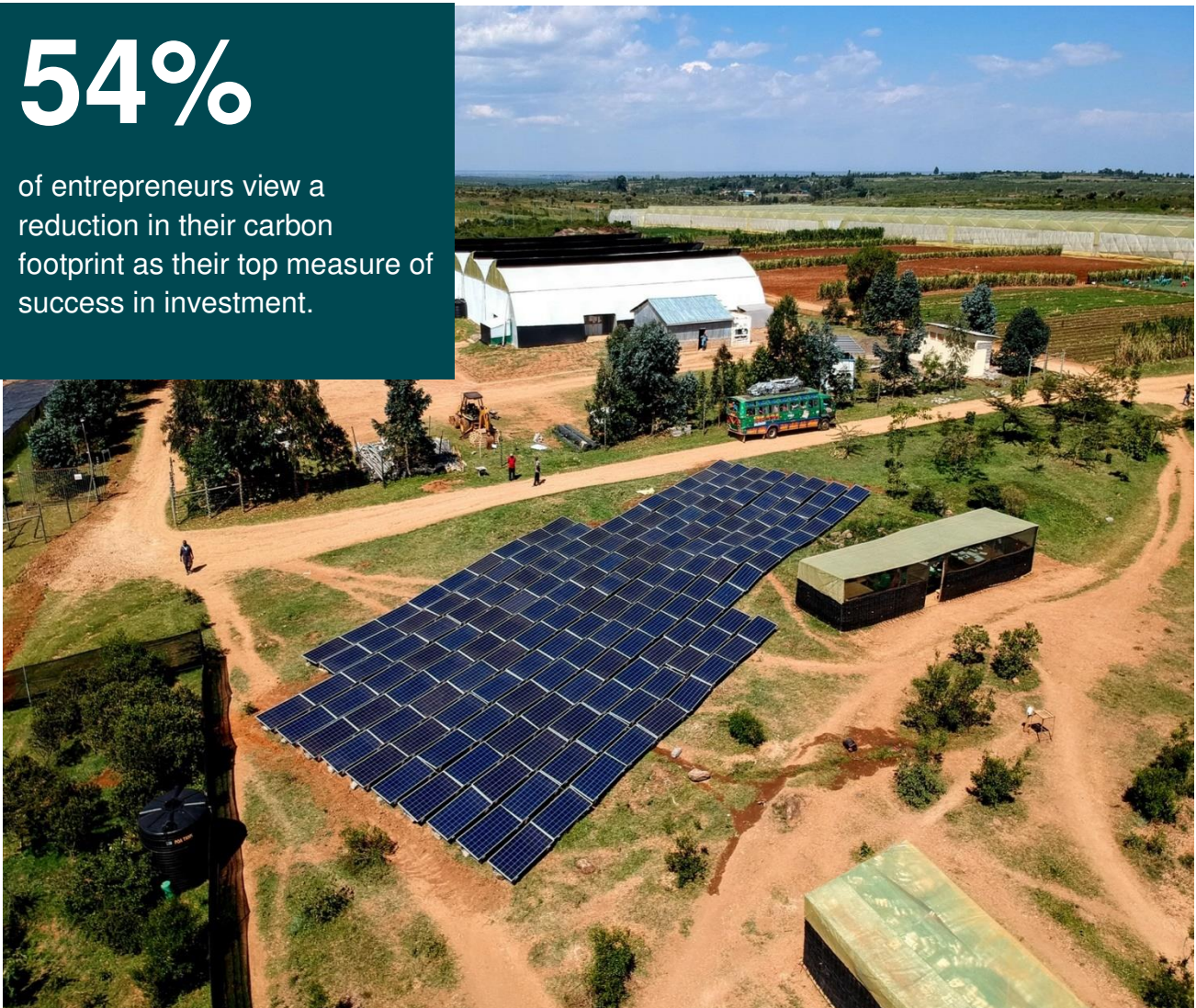
enhanced farm
yields if women
have equal access
to productive

Innovation in the green economy

According to the 2020 BNP Paribas Global Entrepreneur Report, 54% of women entrepreneurs view a reduction in their carbon footprint as their top measure of success in investment, beyond financial returns. This is compared with 41% of men. Statistics such as these suggest that women-owned businesses will be critical to ongoing innovation within the green economy, given their greater tendency to focus on green business and/or low carbon options. Indeed, leading bodies have already begun to recognise and react to this trend with the IFC, for example, launching the Energy2Equal programme to increase opportunities for women in the renewable energy sector in Sub-Saharan Africa²¹.

54%

of entrepreneurs view a reduction in their carbon footprint as their top measure of success in investment.



2. Decarbonising the supply chain with a gender lens

The following section outlines how to undertake the process of decarbonising with a gender lens. Four main steps are required. These steps are applied to a hypothetical company, 'Company X', to illustrate how the steps might be applied in practice. A series of deep dives are also provided on key issues.



2.1 Step 1 - Strategy and regulation

Objective: Set ambitions with regards to decarbonisation and women workers, ensuring that said ambitions align with strategic goals and comply with regulation(s).

2.1.1 Setting the ambition

At the start of the gender lens decarbonisation journey, companies should commit to taking a holistic view of their supply chains. Within this, companies should prioritise Net Zero considerations, as well as gender-specific considerations for women workers in their supply chain.

Engaging senior leadership in this process will be essential. In particular, senior leadership should be encouraged to specifically reference the impacts of decarbonisation on women workers in the supply chain – for example, by means of a public commitment to climate justice.

In addition, collaboration between the traditionally siloed 'E' and 'S' teams within companies will also be of fundamental importance to align environmental and social objectives. For example, through closer cooperation, these teams may:

- Review company ESG reports and frameworks, and make updates as needed to include the impacts of climate change on women workers;
- Align any existing work towards certifications which have both a social and environmental focus, such as B-Corp status; and/or
- Review existing commitments to SDG 5 (Gender Equality) and SDG 8 (Sustainable Development) to identify opportunities for coordination, collaboration and joint wins.

2.1.2 Aligning with regulation

In parallel with the above, companies should conduct a thorough review of both existing and upcoming guidelines and regulations which require decarbonisation reporting *and/or* social reporting. Companies should then determine whether such requirements could inform the development of a comprehensive gender lens decarbonisation strategy.

Deep Dive No.2

How can “E” and “S” teams work together more effectively?

A recent report from Forum for the Future, in partnership with Mars and IDH, builds the base for an integrated sustainability agenda, exploring the ways in which closer collaboration between traditionally isolated teams can drive value for business. Crucially, the report outlines six recommendations “for critical areas of action that can move an organisation from a typical approach that isolates sustainability, and distinguishes climate, nature and social impact as separate topics, towards an integrated approach to sustainability and governance”. These recommendations are outlined below:

HARD GOVERNANCE

- **Unlock strategic synergies:** Identify the synergies between business and sustainability strategies, embed sustainability goals and establish systems which demystify sustainability.
- **Restructure to integrate:** Utilise business structure as a provocation, at board level and by establishing connective internal roles.
- **Leverage formal processes:** Employ formal policies and incentive structures that ensure employees see social and environmental sustainability as integrated and fundamental to their role and what counts as success.

STRATEGIC GOVERNANCE

- **Show visionary leadership:** Leaders must accept a new role in a changing world – acting with courage and building skills to see the connections between business, society and environment.
- **Create a collaboration culture:** Unlock a culture of interconnectedness through a deeper understanding of company culture and creating the conditions for true collaboration.
- **Leverage informal power:** Critically reflect on the nature of decision-making throughout the organisation to challenge how priorities are siloed and how decisions around this are influenced.

Deep Dive No.3

What are some current and forthcoming requirements to be mindful of?

Existing requirements *(This list is illustrative only, and not intended to be exhaustive)*

Science Based Targets initiative	SBTi requires Scope 3 emissions to be included in near-term targets if they amount to 40%+ of a company's total emissions. ²²
Corporate Sustainability Reporting Directive	CSRD has implemented rules which require companies to respect, and report against, impacts to human rights and the environment in their global supply chains. ²³
Task Force on Climate-Related Financial Disclosure	TCFD recommends climate-related financial disclosures across four key pillars. In 2022, compliance with these recommendations was mandated for certain UK companies. ²⁴
International Sustainability Standards Board (ISSB)	At present, ISSB requires company disclosures on Scope 1, 2 and 3 emissions. ²⁵ In addition to this, ISSB is currently undergoing a formal assessment and endorsement process as it looks to incorporate mandatory reporting standards on human rights and social issues. ²⁶
US Uyghur Forced Labour Prevention Act (UFLPA)	Enacted in 2021, this legislation mandates that any company importing goods to the USA from the Xinjiang region must certify that the production of said goods did not involve forced labour. ²⁷

Proposed requirements *(This list is illustrative only, and not intended to be exhaustive)*

Securities Exchange Commission (SEC)	SEC has proposed a new requirement which would make it mandatory for publicly listed companies to disclose climate risks, including 'material' Scope 3 emissions. ²⁸
Canadian Securities Administrators (CSA)	CSA has proposed a new requirement which would make it mandatory for issuers to disclose their Scope 1, 2 and 3 emissions. ²⁹
Department for Energy, Security and Net Zero (DESNZ)	The UK Government has launched an open consultation regarding the benefits, costs and practicalities of mandatory Scope 3 reporting. ³⁰
Carbon Border Adjustment Mechanism (CBAM)	A review is ongoing to determine whether upstream Scope 3 emissions will be added to the scope of CBAM. This would require EU importers to purchase certificates to cover emissions linked to the product's upstream supply chain. ³¹
Financial Conduct Authority (FCA)	The FCA recently consulted on a series of proposals which, taken together, aim to reduce greenwashing. These proposals - which include requirements concerning consumer-facing disclosures and pre-contractual disclosures - are due to come into force in 2024. ³²

2.2 Step 2 - Supply chain mapping

Objective: Obtain a high-level understanding of carbon emissions *and* gender inequality risks across the supply chain. This heatmap will help companies to identify risks and opportunities, and the suppliers which may need to be prioritised.

2.2.1 Identifying emission sources

The GHG Protocol Corporate Value Chain (Scope 3) Standard³³ sets out the minimum standards for companies looking to assess their supply chain emissions whilst the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions provides guidance on ways to calculate or estimate supply chain emissions. Before calculating emissions, companies can undertake the following steps:

- Define their organisational and operational boundaries to understand what is in scope.
- Define the period for their emissions year (e.g., January – December 2022) to ensure consistency when measuring and monitoring in the future.
- Identify which Scope 3 GHG emission categories are likely to be relevant to the company within the boundaries previously set.

The above considerations allow companies to determine what is in scope and which emissions are relevant to their businesses.



PRACTICAL EXAMPLE

Decarbonising with a gender lens - Company X - Part 1

Company X identified the relevant sources of emissions for their business. Once each relevant category was identified, the company created a list of potential material emissions. The table below shows a summary of the justification used for each category included or excluded. Relevant categories are highlighted in grey. The categories relevant for this company are common for a company selling shoes and apparel and will differ for other sectors. The company also considered where women might be likely to work across these categories to ensure this is taken into account when deciding on decarbonisation levers across all material categories. It should be noted that the emissions categories outlined below are based on those outlined by the GHG protocol.³⁵

Emissions Scope/Category	Relevance Justification	Likely to Impact Women?
Scope 1	Some offices use natural gas for heating and all use refrigerants for air conditioning	
Scope 2	All offices use electricity, some are solely powered by electricity	
Scope 3 – Purchased goods and services	The company has high procurement spend in the year, primarily on services	✓
Scope 3 – Capital goods	The company has high capital expenditure in the year, primarily IT related	✓
Scope 3 – Fuel and energy related emissions	The Scope 1 and 2 footprint is likely significant, so this category will be as well	
Scope 3 – Upstream transportation and distribution	All transportation emissions are included in Scope 1 or 2 as they are included in cost	
Scope 3 – Waste generated in operations	There is significant paper and other office waste, although most is recycled	✓

Scope 3 – Business travel	Employees have travelled by car, rail, taxi and/or air in the year	✓
Scope 3 – Employee commuting	The company has a lot of employees and most travel by car	✓
Scope 3 - Upstream leaded assets	The company accounts for its leased assets under Scope 1	
Scope 3 - Downstream transportation and distribution	There is no downstream transportation as the company does not sell physical goods	
Scope 3 - Processing of sold products	The company does not sell products which are processed	
Scope 3 - Use of sold products	The company considers the use phase of their products	✓
Scope 3 - End-of-life treatment of sold products	The company considers the impact of their products at the end of their lifetime	✓
Scope 3 - Downstream transportation and distribution	The company does not lease any assets	
Scope 3 - Franchises	The company has no franchises	
Scope 3 - Investments	The company has no investments	

NB Emissions categories are based on those outlined by the GHG protocol³⁴

2.2.2 Collecting and calculating emissions

Once relevant emissions sources have been identified, companies need to assess what data – and what types of data - they have available. This, in turn, will enable companies to determine the most appropriate method to calculate their emissions.

For these calculations, the GHG Protocol outlines different data types that can be used, from product-specific data (which provides higher accuracy but is more difficult to collect) to spend-based data (which provides lower accuracy but is easier to collect). Once data is collected, companies can then use the GHG Technical Guidance for Calculating Scope 3 emissions in order to calculate their high-level supply chain emissions.

Broadly speaking, when undertaking these calculations, companies tend to use a spend-based approach – by which supplier spend is multiplied by an emissions factor. This approach results in high-level indicative calculations, which can then be further refined by collecting supplier-specific data. In many instances, the 80/20 rule will apply, meaning only a handful of suppliers will be responsible for the majority of emissions within any given company's supply chain.

2.2.3 Mapping, and heatmapping, the supply chain

There are several ways to map a company's supply chain. The approach used will depend on the quality, quantity and types of data available to the company, as well as the results of the company's supply chain emissions calculations. For example, a supermarket may find that flowers are one of their highest emitting products, and therefore may choose to map *just* their flower supply chain. An apparel company may find that their cotton suppliers are the most material from an emissions perspective and therefore may find it beneficial to map their entire cotton supply chain. Meanwhile, companies that sell a small range of products may find it useful to map their supply chain as a whole.

Regardless of the approach used, when mapping the chosen supply chain(s), companies should attribute emissions to each stage of the chain (for example, raw materials (30%), manufacturing (20%), assembly (10%), transportation (20%), storage (5%), use phase and end of life (15%)). This can be done by tagging relevant suppliers to the stage of the supply chain in which they sit.

In parallel, companies should map key gender indicators against each defined stage of the supply chain. These indicators should enable the company to understand how many women work within each distinct stage, as well as the specific risks that these women workers may face. Regulations such as those listed in section 2.1.2 above either already have, or are preparing to introduce, a significant focus on the social aspect of sustainability. As a result, many companies may already be collecting data which provides relevant insights with regards to the gender make-up of their supply chain.

Having obtained a high-level understanding of the distribution of women workers across their supply chain, as well as the key risks these women face, companies should then delve deeper into specific indicators of interest. These may include (but are not limited to) female

labour force participation in the country or sector, the gender pay gap, rates of gender-based violence, gender gaps in literacy rates, and the proportion of women with access to bank accounts/mobile phones. Indicators such as these will enable companies to gain a better understanding of the challenges and inequalities which women workers in their supply chain might face. From here, companies can then conduct heatmapping to pinpoint the most significant risks from a gender perspective, and a wider social perspective, which therefore require prioritised monitoring and oversight.

Deep Dive No. 4 What are the key risks that women workers may face in the supply chain?	
Example risks	Example data sources
Geography Gender-based bias and discrimination, cultural norms, and gender power dynamics vary significantly depending on the geographical context. It is therefore critical to understand the location of women workers within a company's supply chain in order to identify the specific challenges they may face.	World Economic Forum (WEF) Gender Gap Index The UNDP Gender Inequality Index (GII) The Organisation for Economic Co-operation and Development (OECD) Social Institutions and Gender Index (SIGI) World Bank (WB) Women, Business and the Law
Sector Certain sectors or production lines, such as the garment and textile industry, have traditionally relied heavily on women-based workforces who tend to have precarious lower paid jobs. Many of these women work in factories with poor working conditions under the supervision of men. It is therefore important for companies to understand and map the common risks that women workers are subject to in specific sectors.	• International Labour Organisation (ILO) reports e.g. Employment, wages and productivity in Asian garment sector: Taking stock of recent trends and Promoting Decent Work in Garment Sector Global Supply Chains • We Mean Business Coalition Just Transition Resource Platform
Marginalised groups Marginalised groups such as refugees and migrants can face increased risks. For example, women migrants are particularly exposed to gender-based discrimination and violence and are also more vulnerable to being victims of forced labour. ³⁵	• ILO International Labour Migration Statistics (ILMS) • United Nations (UN) gender and international migration situation report

Production model

Home-based work provides an opportunity for women and men to reconcile family responsibilities with earning an income. However, many women working from home tend not to have formal contracts. This can often perpetuate gender-based discrimination through lower pay and longer hours. Meanwhile, women working in factories may be more likely to experience gender-based harassment and abuse in part due to supervisors seeking to meet the demands of buyers for fast fashion at low costs.³⁶ Consequently, companies need to understand the production models used throughout their supply chain in order to recognise the particular challenges that women workers may face.

Country specific searches should be done (and where possible regional), for example:

- India: Empowering home-based workers in India
- Indonesia: Homeworkers in Indonesia

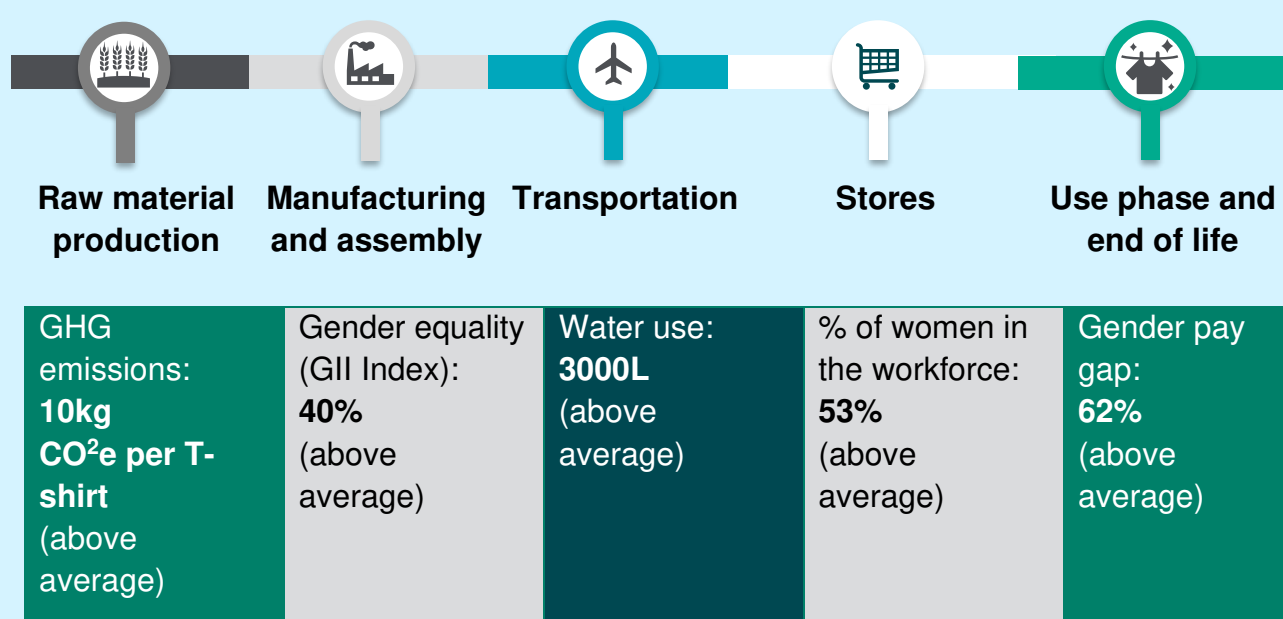


PRACTICAL EXAMPLE

Decarbonising with a gender lens - Company X - Part 2

Company X has mapped their supply chain to understand the stages which contribute most significantly to their emissions. Their findings suggest these stages to be material sourcing, manufacturing, assembly and transportation.

Given the high proportion of female workers within their supply chain, the company opted to consider social aspects within their supply chain, acknowledging that their sector can play a significant role in achieving gender equality and improving the lives of women workers. The company therefore mapped each supply chain stage with gender considerations. Some of the findings with regards to their manufacturing stage – specifically the manufacturing of 100% cotton T-shirts in India – are outlined below.



Overall risk: With the information above, Company X determined that their Environmental Risk was HIGH and their Gender Risk was HIGH.

Sector specific risks: A high informal workforce with little regulation has meant that, post-Covid, the number of working women has reduced as women were more likely to lose their jobs than men. Conditions in factories are often poor, with many women facing health problems due to temperatures within the factories. Human rights, including access to food, water and toilets, are often violated.

Company X implemented their own ranking system for carbon and gender related risks. The carbon risk ranking considered the estimated GHG emissions associated with the company's key product (cotton T-shirts) as well as broader environmental indicators such as water and land use. The gender risk considered factors such as the location of operations, the gender employment gap, living wages and gender pay gaps, using proxy geographical data from the WEF Global Gender Gap Report. The company explored a subset of these indicators, highlighted in the table below, which considers the impacts of the supply chain for their popular products.

	Raw material production	Manufacturing	Transportation	Stores	Use phase	End of life
GHG emissions						
Water use						
Land use						
Living wage						
% of female workers						

2.2.4 Supplier prioritisation

Once companies have mapped their supply chains, they then need to concentrate their efforts on improving the accuracy of both the carbon emissions data and the gender data that they receive from suppliers. To do this, companies will need to prioritise which suppliers to engage with. This is particularly true for large multinational companies, who can often have thousands of suppliers. To support this prioritisation process, various factors can be used. These may include:

- Suppliers which are emerging as the biggest emitters;
- Suppliers over which a company may have greater influence, such as those with high spend or long-term contracts;
- Suppliers that align with a company's long-term strategy and/or projected growth areas;
- Suppliers operating in geographies or sectors which are particularly prone to natural disasters, social unrest and/or safeguarding risks.

To prioritise suppliers as effectively as possible, companies may want to arrange a multi-team collaboration exercise, engaging both procurement/buying teams as well as the teams responsible for environmental and social issues.

It is important to note that one of the key challenges companies may come across at this stage is the lack of available data which often hinders supply chain transparency and traceability to such an extent that multinationals struggle to identify who their suppliers are. For example, the apparel sector is characterised by complex, multi-tiered and often non-transparent supply chains, with women often over-represented in the furthest and least transparent reaches of these chains. This year's Fashion Transparency Index, for which Fashion Revolution assessed 250 major fashion brands on a range of transparency criteria, revealed that nearly half (45%) provided minimal to no information on their first-tier suppliers. The average score for traceability was only 23%, although 52% did disclose their first-tier supplier lists - the first time in 8 years that this number has grown above 50%, suggesting some progress.³⁷ While comprehensive and accurate data may not be possible to obtain, estimates can help to paint a broad outline of the supply chain and is nevertheless a worthy exercise.

2.2.5 Supplier data deep dive

Once companies have compiled a list of prioritised suppliers, they will need to conduct a data deep dive by requesting data from those suppliers, and their suppliers in turn, to improve accuracy. Requesting environmental and social data simultaneously will help to avoid supplier fatigue from multiple data requests. Companies should consider using data sharing platforms like Manufacture2030, collaborating with other industry players to align on data requests, and/or aligning requests to supplier platforms such as Eco Vadis, SEDEX or CDP, rather than creating additional bespoke surveys.

Whilst conducting this deep dive, companies should note that women-led companies tend to be smaller in scale, and therefore less-resourced. As a result, they may have limited capacity to collect and report on the required data. Where data sharing platforms such as Manufacture2030 are not accessible, companies should therefore consider how small-scale suppliers can also see a benefit from sharing their data. For example, the Trado model trialled with smallholders in Malawi enabled a ‘data-for-benefits’ swap between a buyer and a supplier in the supply chain using banks’ traditional supply chain finance³⁸.



CASE STUDY

Trado: New technologies to fund fairer, more transparent supply chains

The Trado model enables a sustainability ‘data-for-benefits’ swap between a buyer and a supplier in the supply chain using banks’ traditional supply chain financing. This swap, provides parties in the supply chain with reliable data about the supply chain’s sustainability properties, helping to unlock finance to reward first mile producers such as smallholder farmers for information on sustainability.

The project trialled the model along a tea supply chain in Malawi where social or ecological data from suppliers was swapped for financial incentive. The report shows how increased transparency through data sharing along a tea supply chain led to earlier, pre-shipment financing with the potential for long-term benefits for a group of 225 tea farmer in that supply chain.

Deep Dive No. 5

What questions can companies pose to suppliers when gathering data?

Questions on carbon emissions:

Does the supplier have, and can the supplier share (if available/applicable):

- A Net Zero strategy, carbon reduction targets and mitigation measures?
- Scope 1, 2 and 3 carbon emissions for the relevant year?
- The percentage of emissions attributable to the company through the purchase of goods?
- Any examples of initiatives towards low carbon practices e.g., shifting to alternative energy supplies?

Questions on gender:

Does the supplier have, and can the supplier share (if available/applicable):

- Details of the make-up of the supplier workforce, for example the number of women workers and the number of women in management/leadership positions?
- Information regarding the supplier's gender pay gap?
- Information to demonstrate whether the supplier's women workers are paid the local living wage?
- Information regarding the supplier's worker wellbeing programmes?
- The supplier's gender (or diversity, equity and inclusion (DEI)) policy, as well as any policy which covers sexual harassment in the workplace? Any supporting evidence demonstrating that such policies are effective would be encouraged.
- The supplier's confidential whistleblowing policy?
- Confirmation that the supplier has signed up to gender commitments, such as the UN Women's Empowerment Principles?
- Information regarding the supplier's parental leave and family-friendly policies, such as flexible working to accommodate unpaid care responsibilities?
- Details of the supplier's employee turnover rate, specifically for women?
- Confirmation that all employees have formal contracts?

NB: Further examples of gender indicators can be found in BSR's Gender Data Impact (GDI) Framework.

Overall, the data obtained as a result of the data deep dive should help companies to draw a more accurate picture of the challenges and opportunities within their supply chain from both a carbon and gender perspective. The findings should help companies to decide which suppliers to engage with most closely going forwards - be it those who are performing particularly well, or those who require support - as part of their gender lens decarbonisation strategy.

PRACTICAL EXAMPLE

Decarbonising with a gender lens - Company X - Part 3

To identify the highest emitting suppliers within their supply chain, Company X initially took a spend based economic input-output (EIO) approach to pinpoint their largest suppliers. The company then created a shortlist of the most material suppliers which are contributing to their total Scope 3 emissions. Where they had access to relevant information, they also shortlisted companies that were likely to be gender champions, such as women-led businesses.

Having compiled this list, Company X then reached out to each shortlisted supplier to request supplier data, in an attempt to better understand the emissions associated with the goods and services being procured. As part of this request, Company X also asked suppliers for information on gender/social KPIs (for example, number of female workers, number of foreign migrant workers etc.). Obtaining this data directly from their priority suppliers enabled Company X to provide consumers with the detailed environmental and social impacts of their products; meet increasingly stringent regulations; and prepare to report on CSRD.

Going forward

Company X is striving to maintain a high level of transparency. As such, the company regularly engages with suppliers, holding interviews with workers, and visiting key sites to report on the supplier's environmental and gendered impacts during pre-planned social audits. Recently, the company implemented a dashboard which tracks the environmental and gendered impact of each supplier. Within this dashboard, each supplier has been prescribed an average carbon rating which takes into account Scope 1, 2 and 3 emissions. A potential risk rating for women and other vulnerable workers working in the supply chain has also been applied for each supplier. This rating takes into account the number of women and migrant workers within the supplier's workforce, as well as the average risk rating for the supplier's operating country.

To ensure that their carbon and gender data is as accurate as possible, Company X asks suppliers to update their data annually. Where suppliers are underperforming from an environmental and/or gender lens, the company provides support, for example by funding worker wellbeing programmes. Where suppliers are performing well, the company has decided to engage with them further to identify learnings and share best practice.

Dockyard Apparel Mumbai 	Carbon rating		Underperforming?
	Gendered rating		 Engagement strategy Needs to work on carbon emissions and gender

2.3 Step 3 - Actions to decarbonise with a gender lens

Objective: Develop a decarbonisation action plan which considers women workers in the supply chain. This should also include cost, feasibility, emissions reduction potential, and any other relevant considerations (for example, impact on nature).

Examples of gender-sensitive decarbonisation options	Supplier incentives • Recognise and co-brand with suppliers who are emerging as leaders on decarbonisation and/or gender.	Procurement policies and choices • Source from and encourage women-led businesses that are providing low carbon solutions.	Product and services design • Switch to renewable energy and upskill women to participate in the switch.	Business model innovation • Promote a circular economy that includes women, for example decent work for waste and recycling pickers.
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2.3.1 Identifying decarbonisation options

The most relevant reduction options for emissions related to the supply chain will fall into one of four broad categories:

- Supplier incentives
- Procurement policies and choices
- Product and services design
- Business model innovation

Supplier incentives

In 2022, the World Business Council for Sustainable Development (WBCSD) and PricewaterhouseCoopers (PwC) developed a supplier incentivisation framework. This framework identifies the following broad strategic approaches which companies can employ to incentivise suppliers to decarbonise:

Building capability (reward-based and non-financial)	Leveraging procurement (penalty-based and non-financial)
Rewarding progress (reward-based and financial)	Enforcing performance (penalty-based and financial)

Procurement policies and choices

Companies can update procurement policies in favour of purchasing from suppliers with a lower carbon footprint. At the same time - noting that a more diverse supply chain is likely to

be a more resilient supply chain - companies can consider how such changes might affect smaller suppliers, such as women-owned businesses, and update their procurement policies accordingly.

Product and service design

Companies can design products to be more efficient so that their lifecycle emissions intensity is lower. For example, in an attempt to reduce the carbon footprint of their products, companies within the textiles sector may choose to use more sustainable materials, such as organic cotton, rather than less sustainable materials, such as virgin polyester. In doing so, companies would need to consider how this change might affect workers, in particular women workers. For example, would the change require a greater number of women smallholders to be supported with climate smart agricultural training to increase organic cotton production?

Business model innovation

Companies can innovate their business model in order to reduce carbon emissions. Options for such innovation will vary depending on the sector, but might include putting a price on carbon, integrating circular economy principles, shifting toward product-service systems, or moving to a hybrid working model. The latter presents both advantages and disadvantages from a gender perspective, and it is these nuances which a company ought to consider when looking to innovate.

2.3.2 Considering the gender impact of decarbonisation options

Using the supply chain data collected during the supplier data 'deep dive,' companies must consider the potential gender impact that each decarbonisation option may have. To do this, companies should assess whether the option would have a disproportionately negative impact on women; for example, would application of this option result in circumstances in which women workers may be more likely to lose their jobs than their male counterparts. The tables below provide detailed examples of decarbonisation options and their associated gendered impacts for each of the above-mentioned four broad categories.

2.3.3 Selecting and validating decarbonisation options

Based on factors such as cost, feasibility, emissions reduction potential, gender considerations and any other relevant considerations (for example impacts on nature), companies must convert an initial longlist of levers into a coherent shortlist. Companies will then need to validate this selection by obtaining cross-company buy-in. To do so, companies are encouraged to run participatory workshops with a diverse group of relevant internal stakeholders, including teams from sourcing/buying, sustainability, social impacts, and finance. This holistic approach, which considers the opportunities and challenges posed to all business functions, will help to ensure an appropriate final selection of levers.

2.3.4 Developing a decarbonisation action plan with a gender lens

A strong decarbonisation action plan with a gender lens will include the following:

- The specific decarbonisation options which have been selected. Descriptions of the gender impacts (and any other impacts which are a priority for the company, such as nature and biodiversity) which have been considered/integrated should also be provided;
- An approach to improve the quality of carbon and gender data from suppliers. This may include, for example, a detailed supplier engagement plan which outlines the methods and expected frequency of reporting; and,
- A workforce transition plan if it is determined that the decarbonisation levers selected will result in workers losing jobs. This may include, for example, plans to provide support (which should be accessible to, and inclusive of women) to affected workers to enable them to move along the spectrum from “brown jobs” into “green jobs.”



2.3.5 Decarbonising with a gender lens through supplier incentives

Decarbonisation lever	Gender considerations and/or actions	Example(s)
Build capability This reward-based and non-financial lever incentivises suppliers to decarbonise by promoting a more continuous learning and engagement approach between the company and its suppliers. This lever includes sharing learnings and resources across the supply chain; upskilling suppliers; peer benchmarking between suppliers; and recognising and co-branding with suppliers who are emerging as leaders on decarbonisation and/or gender.	• Women in global supply chains tend to have less access to information and capital to buy technology that can help to reduce carbon emissions and improve income. They also carry the burden of unpaid care work which reduces the amount of time available for paid work. Therefore, when sharing learnings or upskilling suppliers, it is important to think through ways to break down these barriers for women in supply chains and use the time as an opportunity to advocate for gender equality simultaneously. Women's groups in communities have been found to be effective in reaching women, delivering capacity building in a way that is accessible and tailored to them. • Suppliers can be incentivised to improve their operations by peer benchmarking their performance on decarbonisation and gender and/or by having public award ceremonies for those achieving measurable impacts. When conducting peer benchmarking, companies should consider the additional barriers faced by women-led businesses. Within award ceremonies, companies should consider having an award category linked to gender equality/women-led businesses.	• The Consultative Group on International Agricultural Research (CGIAR) helped to build women's capacity for using climate-smart farming technologies/practices and accessing climate information services in India. The group worked closely with women's self-help groups (SHGs) to amplify women's voices by encouraging their participation in village climate management committees and setting up women-led hiring centres for climate-smart agricultural tools. In demonstration of the economic and social benefits that can be reaped by engaging women in climate-smart initiatives, the use of these tools alongside increased access to climate information led to women's workloads decreasing and household income from rice and wheat production increasing by 6% across the region.³⁹
Reward progress This reward-based and financial approach incentivises suppliers to decarbonise. With this lever, companies can	• Companies can incentivise suppliers to decarbonise with a gender lens by financially rewarding them for improving their operations and practices. This financial reward could be demonstrated by a company commitment to invest in the supplier's longer-term initiatives (such as gender-responsive carbon insetting projects), and/or pay a premium for certain supplier products that deliver both gender and	• The International Finance Corporation (IFC), Citi and McCormick & Company have partnered together to provide the latter's herb and spice suppliers with the ability to obtain preferential capital financing if they meet specific

financially recognise suppliers who progress towards gender and decarbonisation goals, for example by agreeing to invest in longer-term supplier initiatives and/or purchase supplier products at increased rates.	decarbonisation benefits. As an additional step, companies may want to consider asking suppliers for a commitment which demonstrates that they will flow down any financial rewards received throughout their own supply chain - in particular, to women in the Global South who frequently struggle to access finance.	environmental and social sustainability standards. Such standards include labour conditions, health and safety, environmental impact and women's empowerment. ⁴⁰ Decathlon has a reverse factoring programme with 40 suppliers in which those with the best ESG scores can receive access to preferential financing.⁴¹
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2.3.6 Decarbonising with a gender lens through gender-responsive procurement policies and choices

Decarbonisation lever	Gender considerations and/or actions	Example(s)
Collect carbon and gender data from (potential) suppliers Mandating the collection of carbon and gender data (including data disaggregated by sex, age, disability etc.) is a cost-effective way to embed gender and decarbonisation incentivisation into the supply chain, as it integrates with existing procurement processes and can be formalised over the lifetime of a contract.	Encouraging or mandating reporting, even in the absence of contractual consequences based on performance, enhances awareness and transparency around carbon emissions and the workforce within the supply chain. This can encourage suppliers to decarbonise with a gender lens or, at the very least, initiate a conversation between buyer and supplier on plans and progress made on decarbonisation and how this will affect women workers.	Companies could suggest that, in order to show their commitment to decarbonisation, suppliers become signatories of initiatives such as the UNFCCC Race To Zero Campaign or SBTi. In a similar vein, in order to demonstrate their commitment to gender equality, companies could suggest that suppliers become signatories of initiatives such as the Women's Economic Principles (WEPs). These are <i>"a set of principles offering guidance to business on how to advance gender equality and women's empowerment in the workplace, marketplace and community. Established by UN Women and UN Global Compact, the WEPs are informed by international labour and human rights standards and grounded in the recognition that businesses have a stake in, and a responsibility for, gender equality and</i>

		women's empowerment. ⁷⁴²
Source from and encourage women-led businesses Tenders can be designed in a way which enables and encourages women-led businesses to bid. Furthermore, evidence shows that women-led businesses are more likely to implement actions to reduce emissions. Sourcing from women-led businesses may therefore lead to a double win for gender equality and decarbonisation.	• Evidence shows that women-led companies often achieve better environmental outcomes.⁴³ For women-led businesses to secure roles as suppliers however, they must first be aware of, and have equal access to, procurement opportunities. To support awareness-building, companies could partner with local women's groups to understand the key barriers which often impede the ability of women-led businesses to engage with tenders, subsequently collaborating to identify ways in which to mitigate these barriers and, if applicable, change eligibility criteria (for example, criteria relating to capital requirements with which women-led businesses often struggle to comply).	• ChileCompra, the Chilean government's central purchasing body, has prioritised working with women-led businesses. To achieve this, ChileCompra has rolled out training to help increase the participation of women-led businesses in public tenders; developed guidelines on gender sensitive procurement; and created a certification which women-led businesses can obtain if they meet specific requirements, which in turn reduces the burden of extra checks. This initiative, along with others, has helped to increase the participation of women-led businesses to 45% of all public procurement bids.⁴⁴⁴⁵ • WEConnect International is a global network which aims to connect qualified buyers with women-owned enterprises (WOE). To achieve this, WEConnect assesses, and provides certification for, the readiness of women-owned businesses to access new markets. It also works to break down the barriers which traditionally prevent WOEs from accessing opportunities and engaging with local and multinational buyers. It does this, in part, by providing training to businesses to educate them on ways to grow their companies, and by upskilling buyers so they are better equipped to identify and source from WOEs.⁴⁶

2.3.7 Decarbonising with a gender lens through improved product and service design

Decarbonisation lever	Gender considerations and/or actions	Example(s)
Change farming techniques and inputs Encouraging suppliers to switch to regenerative or organic farming and use natural fertilisers can reduce emissions, whilst also leading to greater opportunities for women to get involved.	- Switching to regenerative farming or organic farming can boost biodiversity and biological cycles, which in turn enhances and promotes agri-ecosystem health, whilst also delivering decarbonisation impacts. Such types of farming require more workers, and therefore create more opportunities for work (including for women, if support is provided to help remove the barriers to their engagement). However, such types of farming can also produce smaller yields and therefore be less productive, which in turn means that small-scale/women farmers may be priced out. For such suppliers, companies should therefore consider coupling regenerative farming with some type of financial investment. - In terms of fertiliser, men are traditionally involved in chemical spraying due to perceived (and often real) impacts on reproductive health in women. Reducing the use of synthetic fertiliser on farms could therefore offer new opportunities for women, for example by encouraging income-generating activities related to natural fertiliser collection, production and sale.	In 2018, Tata Global Beverages and Amalgamated Plantation, in cooperation with the Toilet Board Coalition (TBC) and the Ethical Tea Partnership (ETP), undertook a feasibility study to identify the benefits of implementing a Circular Sanitation Economy system in a tea plantation located in North India. The study assessed the potential social, economic and environmental impacts of delivering sanitation infrastructure/technology which would collect human waste and convert this into alternative, valuable resources for the plantation (for example, compost). The study found that converting human waste into compost or soil enhancers can improve the quality and resilience of the soil, in turn reducing the need for fertilisers, which in turn enhances soil health and reduces pollution. From a gender lens, the study found that effective sanitation can enable improved menstrual health practices.⁴⁷
Switch to renewable energy To support the low-carbon transition to a Net	Small-scale women-led businesses may face barriers when switching to renewable energy due to issues such as access to credit. Companies should therefore invest to support small-scale women-led businesses in this	The International Finance Corporation's (IFC) Powered by Women initiative is working to increase gender diversity in the renewable energy space, both by fostering

Zero business model, fossil fuels need to be eliminated. For example, onsite transportation should shift from fossil fuels to electric where technologically viable. Moreover, onsite renewables, such as solar photovoltaic (PV) panels, should be introduced to support the electrification of equipment or facilities.	low-carbon transition. For example, companies can establish Virtual Power Purchase Agreements (VPPAs) with suppliers in order to jointly commit to purchasing renewable energy.	greater female engagement in the workforce, and by ensuring that women can reap the benefits from renewable energy developments in communities. ⁴⁸ • The World Bank's Regional Network in Energy for Women in the Middle East and North Africa (RENEW-MENA) seeks to increase women's jobs in the clean energy space. It <i>"aims to encourage better workplace conditions in private and public sectors, combat widespread gender stereotypes about women's role in STEM (Science, Technology, Engineering & Mathematics) fields, and increase the visibility of women in the sector."</i>⁴⁹
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2.3.8 Decarbonising with a gender lens through business model innovation

Decarbonisation lever	Gender considerations and/or actions	Example(s)
Engage with sector groups/ platforms Pushing for sector initiatives through industry bodies/ platforms is a fantastic method to increase impact. Ambitious companies should put pressure on industry bodies and other organisations to establish sector-level targets for climate action and gender.	• Encouraging industry bodies to establish sector level initiatives in decarbonisation and gender will encourage compliance from more suppliers. Examples of such initiatives on gender equality do exist, for example the UN's Women Empowerment Principles (WEPs). However, as yet, such initiatives are not aligned with emissions reduction networks and platforms.	• At the time of writing, the nine biggest supermarkets in the UK ask their suppliers to report their carbon emissions through the Manufacture 2030 platform. If these supermarkets worked together to advocate for the inclusion of gender indicators on this platform, this could provide the impetus for suppliers to focus their efforts not just on decarbonisation, but also on gender equality. • The Transition to Net Zero Coalition (TONZ) supports companies to meet Net Zero in ways that are just and equitable. The Coalition seeks to achieve this through meaningful engagement with, and amplification of the

Companies could also join forces in cross-sector policy groups to change the wider policy context.

Promote circular economy

The circular economy seeks to increase efficiencies by maintaining the value of products, materials and resources within the economy for as long as possible. This can be achieved by:

- Maintaining products and/or prolonging their life;
- Reusing or redistributing products after initial use;
- Refurbishing or remanufacturing products to create new products; and/or,
- Recycling products and/or materials to be reused.

- Circular products may provide different benefits to women and men. The societal impacts of the circular economy may also differ between genders.

- To explain, sectors related to circularity such as waste and recycling often have high female labour force participation rates, in particular within low- and middle-income countries. Introducing a business model which values durability and quality over quantity could increase the supply of decent jobs, in a context of a wider reduction in job opportunities within the waste and recycling sector. However, these jobs may be concentrated in consumer markets and favour roles traditionally held by men such as logistics, IT and distribution.⁵⁰ Companies should therefore draw up a workforce transition plan to (i) understand who may lose their jobs and (ii) ensure accessible and inclusive training is available to help both men and women workers obtain new jobs within the new circular economy model.

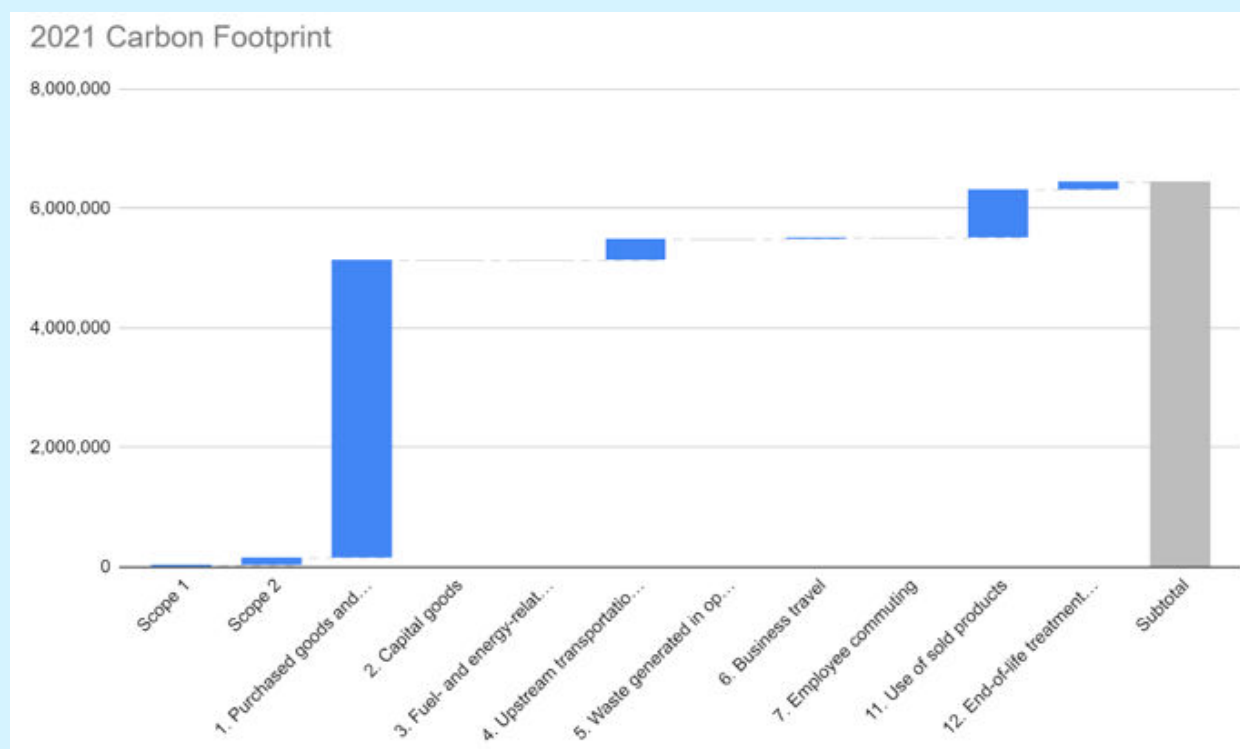
voices and solutions of, frontline organisations serving those most impacted by climate change. Founding members of TONZ include Danone, EDF, Maersk, Mercedes-Benz, Microsoft, Natura & Co, Nike, Starbucks, Unilever and Wipro.

- In 2019, The Body Shop launched a Community Fair Trade recycled plastic programme. This programme sources plastic from marginalised waste pickers in India, offering a fair price, steady income and better working conditions in an informal sector that's often volatile and discriminatory. With support from local partners, the Body Shop is also working to ensure that waste pickers are being trained in new skills including urban gardening. Whilst the programme targets both male and female waste pickers, most beneficiaries of the programme thus far have been women. Within just one year, by 2020, the programme had saved 725 MT of CO2.⁵¹

- In 2022, the Coca-Cola Company, Nestlé, PepsiCo, and Unilever - in collaboration with Shift - launched the Fair Circularity Principles. These principles recognise both the valuable role of informal workers within the waste and recycling sector, as well as their vulnerability to human rights abuses. The principles therefore emphasise that, although recycling delivers positive environmental impacts, the sector requires heightened human rights due diligence. Recognising the disproportionate role that women play within the sector, one of the principles focuses specifically on the application of a gender lens.⁵²

PRACTICAL EXAMPLE

Decarbonising with a gender lens - Company X - Part 3



Company X's carbon footprint highlighted that the company's most significant sources of emissions came from purchased goods and services, upstream transportation, and use of sold products. The company held a number of workshops and spoke with external experts to:

- Identify a long list of potential decarbonisation levers; and,
- Identify a high-level view of the reduction potential of each lever, the capex and opex impacts and the potential social implications.

Following this exercise, it was evident to the company that they could not feasibly achieve significant reductions on the emissions arising from their supply chain without engaging with their key suppliers. Having already discussed the potential social implications on their supply chain, specifically the impacts on women, the company wanted to ensure that any decarbonisation levers that were shortlisted across all categories supported the Just Transition.

Moreover, after a climate risk assessment of their key supplier sites as part of the company's Task Force on Climate-Related Financial Disclosure (TCFD) compliance, they noticed that their main manufacturing factory in India, which was responsible for their clothing production, was at high climate risk from pluvial flooding. As a result, it was recommended that the company should consider moving operations. However, in the short term, Company X chose not to move operations until it had better understood the risk and developed a clearer transition plan. In the meantime, Company X continued to proactively partner with local cooperations and NGOs which support women's rights, and also funded

renewable energy projects at the factory in India as part of their offsetting and insetting strategy.

Building on the above, as part of their supplier engagement decarbonisation initiative, Company X introduced a range of different activities and projects aimed at addressing both their carbon and gender risks. These include, but are not limited to:

- Funding more energy efficient machinery in factories to reduce energy consumption. This has provided women more time to participate in upskilling activities through the support of local cooperatives;
- Working with local NGOs, as part of their supplier engagement surveys, to empower women workers from factories to speak up about any experiences related to gender-based violence in a confidential manner, whilst also signposting them towards services and organisations that can help;
- Partnering with local human rights lawyers, providing them with funding to help set up unions for the workers, following reports of unacceptable working conditions with specific suppliers;
- Setting a target to responsibly source at least 20% of products from women-led businesses;
- Investing in a partnership with local environmental and engineering companies to understand pluvial weather patterns and options to protect the factories;
- Adding flood mitigation measures including drainage channels around the site to divert surface water away from the factory, reducing impermeable concrete surfaces and vegetating areas around the site to increase soil absorption;
- Increasing preparedness for flood events by raising critical and electrical machinery off floor level to minimise disruption or away from the ground floor where possible;
- Exploring options with the supplier to develop a more efficient waste and recycling system of clothing off-cuts and whether this affords any income generating opportunities for women workers.



2.4 Step 4 - Considering carbon removal projects

Objective: Manage any residual emissions (remaining emissions after implementing comprehensive decarbonisation options) by investing in high quality, gender responsive carbon removal projects.

In order to achieve Net Zero, an organisation must reduce all emissions to the lowest level possible. Remaining hard-to-remove emissions can be balanced by considering carbon removal projects.

While carbon credits are increasing in popularity, with some estimates suggesting the Voluntary Carbon Market will be worth upward of \$50 billion by 2030,⁵³ carbon credits have been mired in controversy. Recently, claims have arisen which have maintained that certain methodologies used to calculate how much carbon has been mitigated are not fit-for-purpose, resulting in “phantom credits”. Moreover, there have been reports of projects which do not have proper safeguards in place to prevent human rights abuses, leading to sexual abuse and harassment of women workers⁵⁴ and land-grabbing from Indigenous Peoples⁵⁵. In order to support projects which ‘Do No Harm’ and deliver genuine benefits to local communities, as well as to avoid reputational risk and accusations of greenwashing, companies should focus on identifying and advocating for high quality projects which are aligned with best practice and guidance on offsetting (for example the ICVCM, VCMI (including their latest guidance on 'How corporates can make credible climate claims⁵⁶'), and the Oxford Principles for Net Zero Aligned Carbon Offsetting).

Given women’s role in the climate response, there is strong potential for carbon crediting projects to both promote women’s empowerment and improve climate outcomes, provided the right safeguards and standards are in place.⁵⁷ Many carbon mitigation and adaptation activities provide an opportunity to deliver positive impacts for women and girls whilst reducing or removing GHG emissions, especially nature-based solutions, efficient cookstoves, and energy projects.⁵⁸

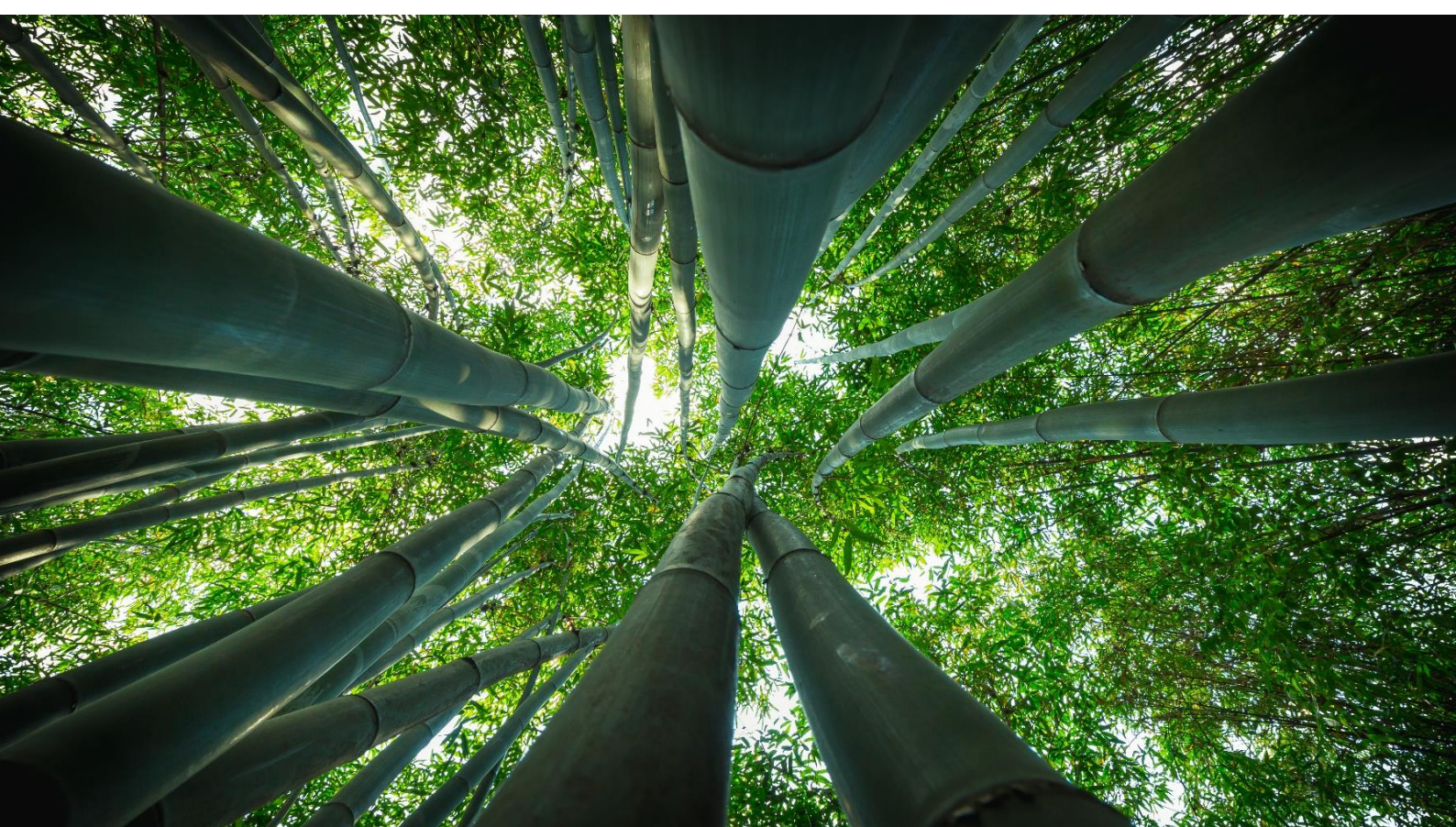
This means that gender-responsive high integrity carbon crediting projects present an opportunity for companies to align their climate and gender objectives. This can lead to a more efficient use of a company’s budget, by promoting two priorities at once, whilst channelling much needed private finance towards women on the ground who are protecting the environment.

Recent research has found that there is a growing demand amongst corporate buyers for higher-integrity carbon credits that meet robust social and environmental standards, even if these come at a premium.⁵⁹ However, until recently, there had been no common or mandatory gender standards from the crediting programmes which verify carbon removal, making it difficult for corporate buyers to compare carbon credits and understand whether genuine impacts are being delivered. For example, many crediting programmes claim that their carbon credits lead to Sustainable Development Goal (SDG) impacts. However, the

use of an SDG 5 (Gender Equality) label was found to sometimes not be fully credible – projects may be labelled with an SDG 5 tag just for stating that the project employs women, without any third party verification and without fully considering whether there are any real benefits for gender equality beyond women’s employment.⁶⁰ Since their initial release in the summer of 2023, the ICVCM Core Carbon Principles have set a benchmark for high-integrity carbon credits; these principles include, as a standard, gender equality criteria.

Companies who want to integrate a gender lens into their high-integrity carbon credit purchases⁶¹ should:

- Seek out carbon credits that are generated by mitigation and adaptation projects which are women led or where women have played a leadership role in project design and are actively involved in ongoing decision making, including financial and non-financial benefit sharing.
- Conduct in-depth due diligence of carbon credit projects with a gender lens to avoid ‘pink washing’ and verify claims made by carbon project developers.
- Consider setting a target (e.g., 15% of carbon credit purchases) for investment in women owned and led projects and enterprises. Moreover, if such eligible projects don’t yet exist, establish an “open Request for Proposal (RFP)” for projects that do meet such criteria to create a market signal for project developers that there is demand for these types of CO₂ offsets with an integrated gender focus.
- Build the use of the W+ Standard⁶² or Gold Standard’s Gender Responsive certification⁶³ into their purchasing strategy. Requiring projects to gain certification from ICVCM, in addition to W+ and/or Gold Standard, gives robust, quantified and independently verified data on impacts for women. Additionally, W+ Standard accreditation generates tradeable gender units that can provide financial returns to projects and local women’s organisations.



CASE STUDY

Women Organising for Change in Agriculture and Natural Resource Management (WOCAN) W+

Standard: A women's empowerment measurement tool and accredited standard

WOCAN's W+ Standard is an independently verified rigorous and robust quantitative methodology for assessing impacts and outcomes for women, designed to distinguish genuine and significant change for women. It includes six specific categories to measure women's empowerment impacts gained in relation to: Leadership, Health, Food Security, Time, Income & Assets, and Education & Knowledge. W+ Standard units can be monetised and traded, returning money to project developers and requiring a minimum of 20% to be returned to local women's organisations, ensuring that women are paid for their work to protect and restore ecosystems. For example, a project which uses time-saving technologies such as efficient cookstoves or water pumps can shift women's time away from 'lower value' activities and towards 'higher value' activities. This time saving can be quantified as W+ Standard units, monetised and traded as credits for companies who would like to support projects which reduce women's 'time poverty'.

At least 20% of money from the purchase of the W+ Standard would be returned to the women in the community. The W+ Standard is designed to be implemented with carbon or non-carbon projects in ways that are flexible, yet measurable and independently verifiable.



Deep Dive No. 6

How can due diligence for high-integrity carbon crediting projects be conducted with a gender lens?

- Ask questions, backed up by documentation, about the process projects have gone through to protect women and girls. Many crediting programmes have only minimal safeguarding requirements to protect women.
- Ask to see policies and procedures designed to prevent gender-based violence, abuse, and harassment, as well as evidence of those policies being applied.
- Ask to see the gender assessment, particularly on projects that will inevitably have significant impacts for women and ask a local gender expert to provide advice on the sufficiency of the assessment and activities to manage risk.
- Ask for information about the community level institutions and project decision making: are women well represented and/or are women amongst the leadership and decision makers? Lack of representation in decision making is a good indication of women's interests not being recognised.
- Where is the money flowing? What evidence can projects provide to show that women are benefitting equitably from carbon credit revenues? This is not just about fairness but also about how money is used. There is plenty of evidence that women are much more likely to spend and invest their income in ways that benefit their households and communities, especially when going to women collectively.
- Ask whether gender experts have been employed by the project. And if so, at what stage? Look for early involvement of expertise inputting into the project design process. This is an indicator of project intentionality, their readiness to invest resources to get it right, and ultimately, better design.
- Where a project has a gender tag and assurance is needed that the project is delivering meaningful benefits for women, ask for the monitoring and evaluation data as well as information on impacts. The number of women employed or involved in a project is not enough; what was the impact and what do women themselves think?
- Are women well represented in the project team (project owners and developers), especially at a senior and decision-making level? This is a globally established indicator of the likelihood that women's empowerment and gender equality will have been well considered by the project.

Adapted from "Buyers beware: How buyers of carbon credits can avoid 'pink washing' and unverified claims" (Source: Phillips and Jenkins 2022, pg.67)

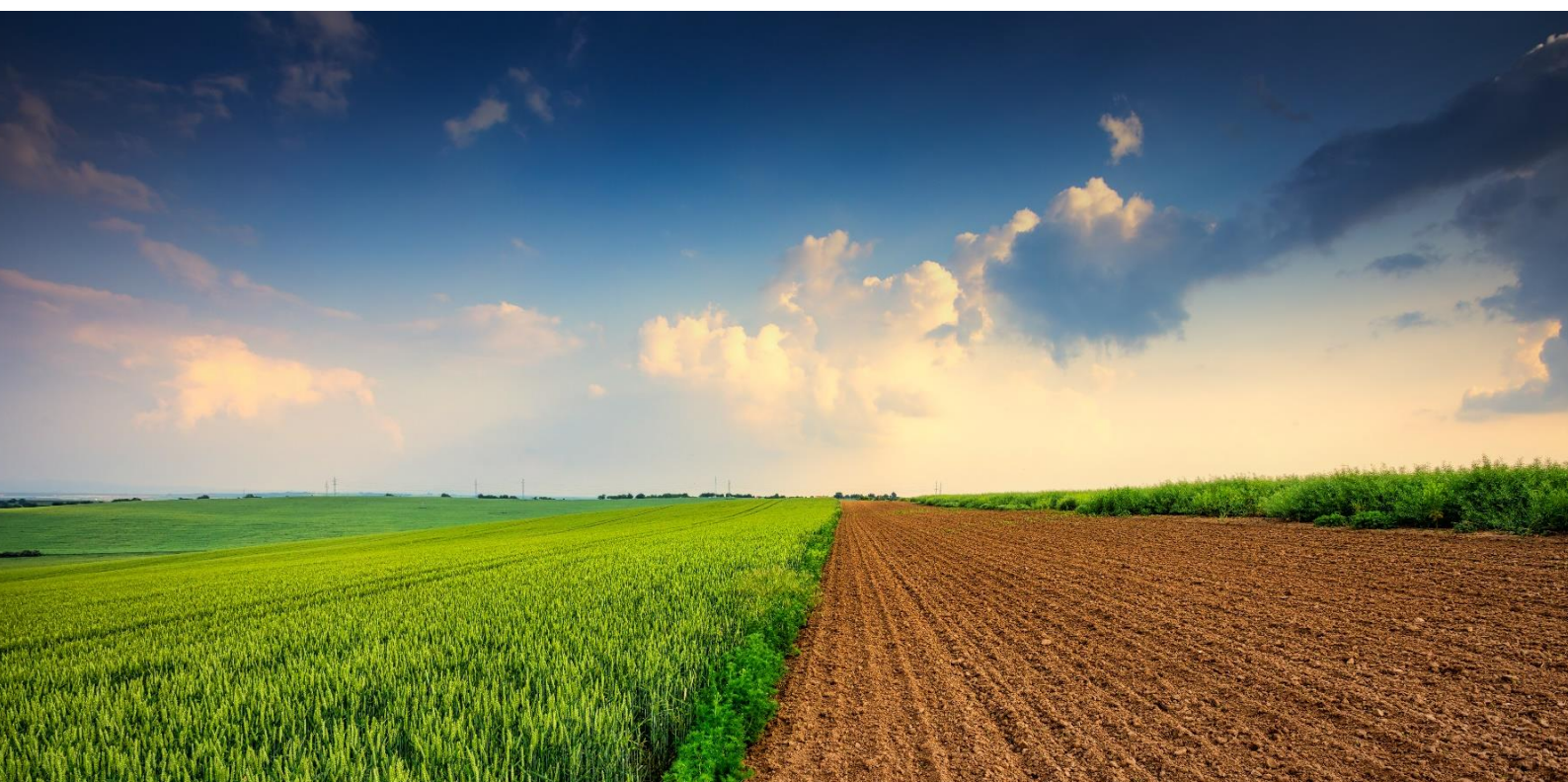
2.4.1 Carbon insetting

A carbon inset is essentially a carbon project that happens within a company's supply chain or in local communities where the company or their suppliers operate. Whereas offsetting allows a company to purchase carbon credits from a project they do not own or operate, insetting involves a company funding their own carbon removal projects, without buying carbon credits through the market. For example, instead of a company funding a patch of forest managed by a third party (offsetting), the company grows the forest themselves (insetting).

There are several benefits to companies choosing to 'inset' rather than 'offset'. It gives the company total ownership of the type and location of their projects; employees and stakeholders can feel closer to the impact; it can make supply chains more resilient by having the company more engaged across its supply chain; and allows companies to take a long-term view of climate action.⁶⁴ A project like this can also strengthen relationships with suppliers in the supply chain, as part of enhanced supplier engagement on carbon emissions and gender.

There are also benefits from a gender perspective. There may be a ready-made opportunity within a company's supply chain to bring together corporate objectives on climate, social, gender equality and women's empowerment within one project. As highlighted in this report, in sectors such as agriculture and garments, there are likely to be a high proportion of women workers in the supply chain, and working together with them on an insetting project gives companies the ability to move from mitigating gender risks in the supply chain, to meaningfully promoting women's empowerment in the supply chain. See an example below of an insetting project by L'Oréal.

The International Platform for Insetting (IPI)⁶⁵ gives companies further guidance on how they can start insetting, to improve understanding and practical knowledge through peer-to-peer knowledge exchange.⁶⁶



CASE STUDY

L'Oréal, Olivéa and Nafa Naana: Burkina Faso Solidarity-Sourced Shea Butter⁶⁷

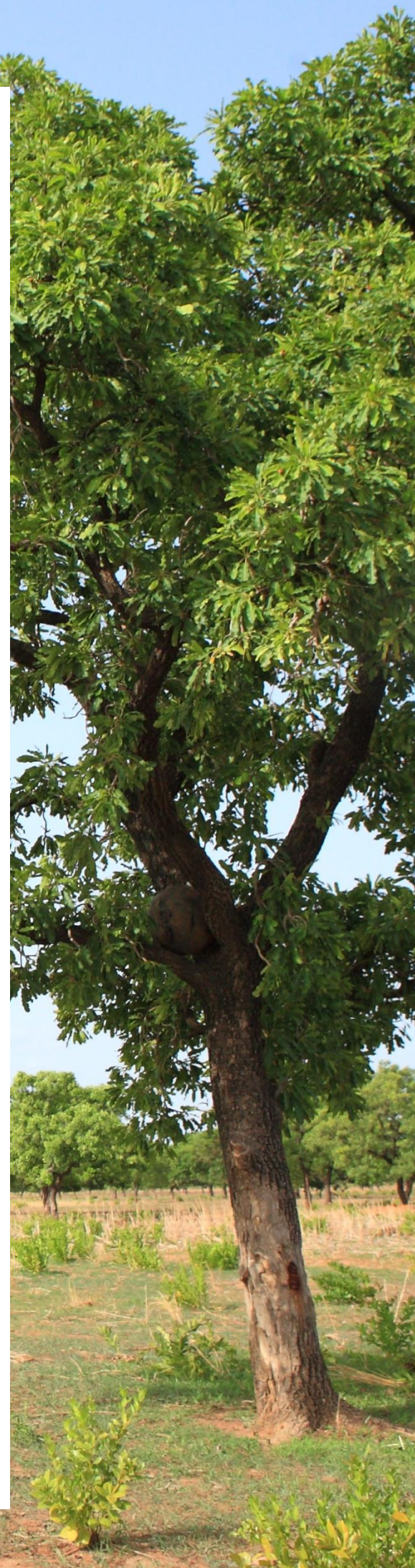
Shea butter, well-known as a moisturiser and softener, is an ingredient found in 1,200 health, beauty and cosmetic products from the L'Oréal Group. As part of its Solidarity Sourcing plan, the Group has created a sustainable sourcing programme for shea butter in partnership with communities in Burkina Faso.

In 2016, in partnership with supplier Olivéa and the Burkinabe social enterprise Nafa Naana, L'Oréal facilitated the acquisition of 1,500 improved cookstoves, to replace the traditional “three-stone” stoves used to boil water to scald shea nuts. In the villages of Burkina Faso where almost 22,000 women harvest the nuts used to produce shea butter, L'Oréal is helping them to adopt improved cook stoves which require less wood consumption.

The L'Oréal programme has three objectives: to provide a fair, direct income, with no middlemen, to these shea-nut gatherers; to create value locally through training on best practices in collecting and processing; and to protect the environment through the preservation of shea trees.

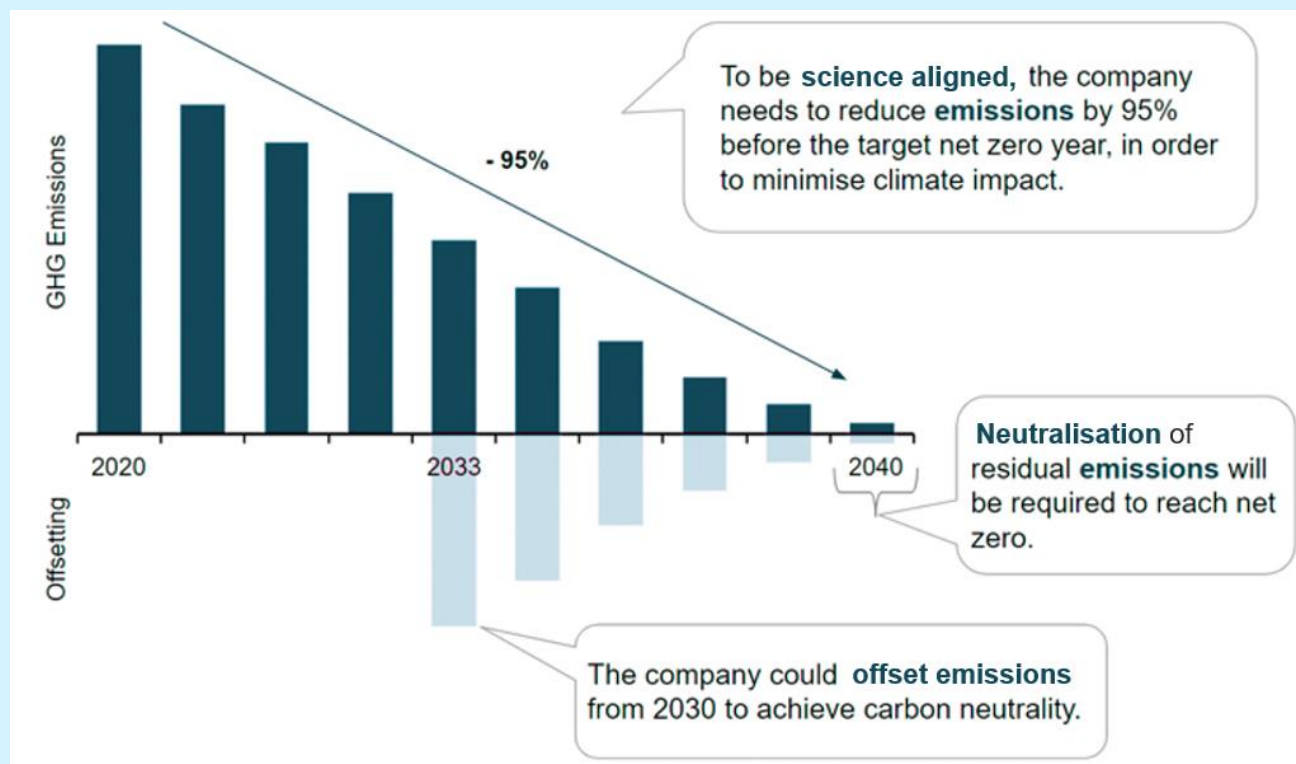
This creates economic benefits, lowering producers' spending on firewood, as well as environmental benefits, combatting deforestation and cutting CO₂ emissions. Since 2016 L'Oréal has been supporting the activities of Nafa Naana, which has enabled more than 5,000 women, all shea gatherers in the South-West region of Burkina Faso, to access improved cooking equipment, fighting energy poverty and its consequences in terms of poverty and deforestation. In 2019, the project avoided the emission of more than 10,500 tonnes of CO₂ equivalent, and the cutting of more than 5,000 tonnes of wood traditionally harvested in forests.

The use of the 2,235 items of cooking equipment distributed in 2019 reduced unpaid domestic work by women, primarily spent preparing meals and collecting wood, often at the expense of income-generating activities, by more than 40,000 hours. Energy expenditures, which represent up to 30% of the household budget, have been reduced by more than CFA 345 million.



PRACTICAL EXAMPLE

Decarbonising with a gender lens - Company X - Part 3



Company X is currently investing in high quality offsets which have strong socioeconomic benefits to the communities local to their key supply chain locations. They plan to continue investing for the foreseeable future as good practice and will not claim to be Net Zero until their emissions have reduced by 90 to 95% to neutralise the impact of residual emissions.

As the company has consistently considered the impacts of their operations on women in the supply chain, they wanted to ensure this was considered as part of their offsetting/carbon removal strategy. They have set a target of a minimum of 30% of carbon credits to be invested in women-owned and led projects and enterprises in locations which are part of their supply chain. The company has aligned to the OECD Social Institutions and Gender Index (SIGI) to empower and include women in making the world more climate resilient and is currently integrating the use of the W+ standard into their purchasing strategy, with remaining emissions being addressed by investing in carbon removal projects.

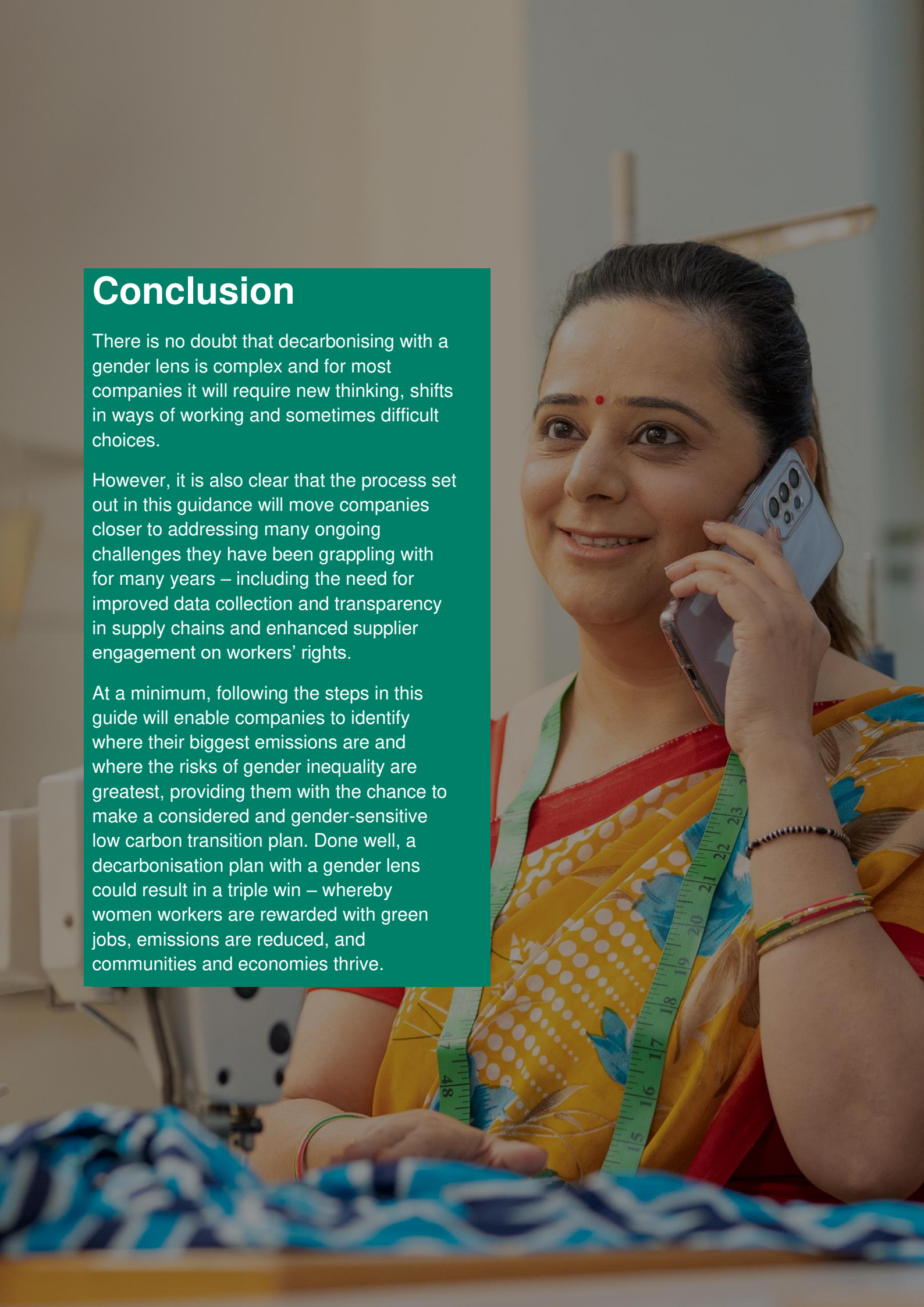
The company is looking into the feasibility of investing in carbon insets and seeking to fund carbon removal and avoidance projects in India, which is one of their key supply chain locations. An example of these is providing clean cookstoves for local women working within their supply chain or living locally in their supplier communities. These projects, in turn, are having a positive impact on women's health and the planet.

Conclusion

There is no doubt that decarbonising with a gender lens is complex and for most companies it will require new thinking, shifts in ways of working and sometimes difficult choices.

However, it is also clear that the process set out in this guidance will move companies closer to addressing many ongoing challenges they have been grappling with for many years – including the need for improved data collection and transparency in supply chains and enhanced supplier engagement on workers' rights.

At a minimum, following the steps in this guide will enable companies to identify where their biggest emissions are and where the risks of gender inequality are greatest, providing them with the chance to make a considered and gender-sensitive low carbon transition plan. Done well, a decarbonisation plan with a gender lens could result in a triple win – whereby women workers are rewarded with green jobs, emissions are reduced, and communities and economies thrive.



Annex 1: Acronyms

Acronym	Term
BE	Bachelor of Engineering
BSR	Business for Social Responsibility
CFA	Chartered Financial Analyst Committee on Fiscal Affairs
CGIAR	Consultative Group on International Agricultural Research
CISL	Cambridge Institute for Sustainability Leadership
CSA	Canadian Securities Administrators
CSRD	Corporate Sustainability Reporting Directive
DEI	Diversity, Equality and Inclusion
EIO	Economic-Input-Output
ESG	Environmental, Social and Governance
ETP	Ethical Tea Partnership
FCDO	UK Foreign, Commonwealth and Development Office
GDI	Gender Data Impact
GHG	Greenhouse Gases
GII	Gender Inequality Index
ILMS	International Labour Migration Statistics
ILO	International Labour Organisation
IPI	International Platform Insetting
KPI	Key Performance Indicator
NGO	Non-Governmental Organisation
OECD	Organisation for Economic Cooperation and Development
PV	Photovoltaic (solar panel)
PwC	PricewaterhouseCoopers
RENEW-MENA	The World Bank's Regional Network in Energy for Women in the Middle East and North Africa
RFP	Request for Proposal
SDG	Sustainable Development Goal
SEC	Securities and Exchange Commission
SHG	Self-help Group
SIGI	Social Institutions and Gender Index
STEM	Science, Technology, Engineering and Mathematics
TBC	Toilet Board Coalition
TCFD	Task Force on Climate-Related Financial Disclosure
UN	United Nations
UNDP	United Nations Development Programme
VCMI	Voluntary Carbon Markets Integrity Initiative
VPPA	Virtual Power Purchase Agreement
WBCSD	World Business Council for Sustainable Development

WEF	World Economic Forum
WEP	Women's Economic Principles
WOCAN	Women Organising for Change in Agriculture and Natural Resource Management
WOW	Work and Opportunities for Women

Annex 2: Glossary

This guidance uses terminology from across the areas of procurement/sourcing, decarbonisation and gender. Recognising that professionals usually do not hold expertise in all three areas, some definitions are provided below.

Terminology	Definition
Carbon credits	Carbon credits are used as part of carbon markets. Companies or individuals can use carbon markets to compensate for their greenhouse gas emissions by purchasing carbon credits from entities that remove or reduce greenhouse gas emissions. One tradable carbon credit equals one tonne of carbon dioxide, or the equivalent amount of a different greenhouse gas reduced, sequestered or avoided. ⁶⁸
Carbon footprint	The sum total of all the greenhouse gas emissions that had to take place in order for a product to be produced or for an activity to take place. ⁶⁹
Decarbonisation	Decarbonisation is the term used for removal or reduction of carbon dioxide (CO ₂) output into the atmosphere.
Gender-just	The full equality and equity between women, men, LGBTQIA+, and non-binary people in all spheres of life, resulting in women jointly, and on an equal basis with men, defining and shaping the policies, structures and decisions that affect their lives and society as a whole. ⁷⁰
Insetting	When companies invest in carbon reduction projects within their own supply chain. ⁷¹
Just Transition	Reference to meeting climate goals by ensuring the whole of society – all communities, all workers, all social groups – are brought along in the pivot to a Net Zero future. ⁷²
Net Zero	Cutting greenhouse gas emissions to as close to zero as possible, with any remaining emissions re-absorbed from the atmosphere, by oceans and forests for instance.
Operational boundary	Determine which emissions sources to include and how to categorise emissions.
Organisational boundary	Determine which company operations to include.
Product-service systems	A system of products and services, supporting networks and infrastructure that are designed to satisfy customer needs and to generate values. ⁷³
Scope 3	All indirect emissions (not included in Scope 2) that occur in the supply chain of the reporting company, including both upstream and downstream emissions.

Supplier tiers (Tier 1, Tier 2, Tier 3)	Tier 1 suppliers are the organisation's direct suppliers. Tier 2 suppliers are the organisation's suppliers or companies that subcontract to the organisation's suppliers. Tier 3 suppliers are the suppliers or subcontractors of the organisation's Tier 2 suppliers.
Supply chain	Refers to the system and resources required to move a product or service from supplier to customer.
Sustainable Development Goals	The United Nation provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. ⁷⁴
Women's empowerment	Empowering women to participate fully in economic life across all sectors is essential to build stronger economies, achieve internationally agreed goals for development and sustainability, and improve the quality of life for women, men, families and communities. ⁷⁵

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¹¹ Hidden in Plain Sight: Why we need more data about women in global value chains - WOW programme. Available at:

<https://assets.publishing.service.gov.uk/media/5f7d78398fa8f55453b9e006/Hidden-in-plain-sight.pdf>

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¹³ BBC investigation reveals sexual abuse on British-owned tea farms in Kenya (2023) - The Independent. Available at: <https://www.independent.co.uk/business/bbc-investigation-reveals-sexual-abuse-on-britishowned-tea-farms-in-kenya-b2285576.html>

¹⁴ Just and Sustainable Economy: Commission lays down rules for companies to respect human rights and environment in global value chains (2022) - European Commission. Available at: https://ec.europa.eu/commission/presscorner/detail/en/ip_22_1145

¹⁵ Uyghur Forced Labor Prevention Act - U.S. Customs and Border Protection. Available at: <https://www.cbp.gov/trade/forced-labor/UFLPA>

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¹⁷ Sustainability Disclosure Requirements (SDR) and investment labels: Consultation Paper (2022) - Financial Conduct Authority. Available at: <https://www.fca.org.uk/publication/consultation/cp22-20.pdf>

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²⁸ The Enhancement and Standardization of Climate-Related Disclosures for Investors (2022) - Federal Register. Available at: <https://www.federalregister.gov/documents/2022/04/11/2022-06342/the-enhancement-and-standardization-of-climate-related-disclosures-for-investors#h-20>

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