

ACTION TOOLKIT

WOMEN AND THE NET ZERO ECONOMY

A TRANSITION TOOLKIT FOR
BUSINESSES WITH GLOBAL
SUPPLY CHAINS

FOREWORD

WOMEN AND THE NET ZERO ECONOMY

Climate change and inequality are the twin challenges of our time.

The climate crisis is accelerating faster and is more severe than previously anticipated. To avoid the destructive consequences of a world warmed by more than 1.5°C, we must reduce net carbon emissions by 45% from 2010 levels by 2030, and decarbonise the global economy to reach net zero by 2050.¹

With just nine years left to avoid catastrophic and irreversible impacts of climate change, many companies are making climate action pledges to reach net zero emissions in their value chains by 2050 and earlier.

These net zero commitments are very welcome, but come with significant challenges. In particular, the need to reduce Scope 3 emissions raises tough questions for business, and the resulting transition will impact many of the most vulnerable women who work upstream in global supply chains.

This will compound the significant set-back for women's economic empowerment that resulted from the COVID-19 pandemic. On current estimates, reaching economic gender parity will take 135 years; yet another generation of women will not experience equality in their lifetime.²

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So, how can we transition to a net zero economy at the same time as economically empowering more women?

To answer this crucial question, Business Fights Poverty and the PwC team implementing the [WOW programme](#) for the UK Foreign, Commonwealth and Development Office have collaborated to create this toolkit.

There is an increasing consumer expectation and rising investor interest in both gender and climate - such as the Gender and Climate Taskforce. The connection between gender and climate is still relatively unexplored, but this nexus holds huge potential for positive social and environmental impact.



The toolkit builds on the WOW programme's recent work which investigated how [women are affected disproportionately by climate change](#) across various supply chains and worked with companies who are identifying [opportunities for achieving a gender-just transition to net zero](#).

It also draws on the [Business Fights Poverty Climate Justice Programme](#), that explores how business can put people at the heart of climate action. The [Climate Justice Framework](#), developed jointly with Harvard Kennedy School Corporate Responsibility Initiative, demonstrates how businesses can take action through their core operations, philanthropic and social investments, and policy advocacy. It focuses on three areas of social impact: lives, livelihoods and access to learning.

We hope that this toolkit will help spark new conversations to identify and address the impacts of net zero commitments on women across the value chain, as well as on how business can deliver on both social and environmental commitments in a more integrated way that creates value.

And, perhaps most importantly, it serves as a reminder to include women in decision-making, to value their unique knowledge and solutions, and to partner with them as agents of change.

Through gender-just net zero strategies, we can achieve essential environmental outcomes, protect the lives, livelihoods and learning of women, and enable them to access their fair share of opportunities in the zero-carbon economy.

WHO IS THIS TOOLKIT FOR?



- This toolkit is primarily for **Sustainability, Climate, and Procurement professionals** working in multinational companies.
- Its purpose is to **stimulate action on a gender-just transition to a net zero economy** by sparking collaboration across functions and addressing environmental and social impacts together.
- It focuses on **action to reduce scope 3 emissions** (known as all indirect emissions across the upstream and downstream ends of the value chain). The tool looks particularly at the upstream end, in emerging and less developed economies.
- It is **particularly relevant to sectors that rely on significant numbers of women in their supply chains** (including agriculture and apparel) and those sectors where women are being disproportionately 'left behind' (e.g. energy, extractives, technology and tech).

Cristina Bortes, Director PwC Sustainability & Climate Change Team | WOW Programme Director

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EXECUTIVE SUMMARY

WHY DO GENDER AND CLIMATE MATTER?

WOMEN...

14^x ...more likely to die
 Women suffer disproportionate impacts of climate change e.g. 14 times more likely to die during environmental disasters

43% ...of the agricultural labour force
 Women play a central (but often invisible) role in global supply chains as producers, distributors and entrepreneurs e.g. 43% of the world's agricultural labour force are women

70% ...brand purchasing decisions
 Women play a key role as consumers in the shift to a net zero economy e.g. More than 70% of brand purchasing decisions are made by women globally.

Business should address gender and climate to:

Increase impact
 Empowering women can lead to improved results from supply chain to boardroom.

Spur innovation
 in new technologies, products, services, processes and business models.

Meet investor interest
 e.g. new gender and climate funds from major public and private organisations.



TAKING ACTION IN THE SUPPLY CHAIN

65 - 95%

For many companies 65-95% of emissions come from scope 3 emissions, which are outside their direct control and sit largely in raw materials production and consumer use of products.

Action on scope 3 emissions offers opportunities for action at the upstream end of the supply chain where women face the most vulnerabilities.

Raw materials Manufacturing / Processing



End of life Distribution

BUSINESS CAN TAKE ACTION BY...

- ✓ **Communicating** across internal siloes
- ✓ **Committing to holistic strategies** that protect people and planet
- ✓ **Collaborating inside and outside of their company**

For example, companies can:

- **Create** decent green jobs for women
- **Enhance** the education and skills of women workers
- **Source** from women innovators and entrepreneurs in the green economy
- **Ensure** women can overcome the digital divide and access digital technology, products and services
- **Promote leadership** opportunities for women (from supply chain to boardroom)
- **Advocate** to address social norms that create barriers, e.g. land tenure

SECTION 1



THE BUSINESS CASE FOR A GENDER-JUST NET ZERO STRATEGY

Climate change poses serious material risk to existing business models and value chains. It has been estimated that, on current trajectory, climate change could result in the loss of 11-14% of global GDP by 2050. It will be emerging economies - which provide much of the raw materials needed in global supply chains - which will be hit the hardest.³

11-14% LOSS

climate change could result in the loss of 11-14% of global GDP by 2050

The hardest challenge in the transition to a net zero economy will be meeting commitments on indirect or scope 3 emissions, which often make up between 65 - 95% of a company's total emissions.

Acknowledging these risks, there is a global push to reach net zero emissions by 2050. Companies are joining countries, investors, cities and regions in making pledges to proactively reduce their emissions - the Race to Zero Campaign now covers 25% of global CO2 emissions and over 50% of GDP.⁴

For many companies, the hardest challenge in the transition to a net zero economy will be meeting commitments on [indirect or scope 3 emissions](#), which often make up between 65 - 95% of a company's total emissions.⁵ Proactively reducing emissions from products, services and investments will change how companies run their supply chains and interact with their suppliers as well as their workforce.



The good news is that considering the twin challenges of net zero and gender equality in tandem can help to increase companies' impact; spur innovation; and meet investor interest.

As WOW have previously noted, 'the transition to net zero will have differentiated impacts on an already unequal workforce, and change will not be gender neutral'.⁶ The cost of gender inequality has already been estimated at \$28 trillion to the global economy,⁷ and businesses are losing out on women's talent, leadership, and the potential increase in consumer spending power that equality would bring (see Risks and Opportunities, below). A transition to net zero that does not take into account half the world's population, would be a tragic lost opportunity.

The good news is that considering the twin challenges of net zero and gender equality in tandem can help to increase companies' impact, spur innovation and meet investor interest. Bringing together environmental and social impact initiatives (rather than having two separate ones) can create value whilst helping companies to manage material risks to business and seize new opportunities. Companies can also leverage various drivers of change that are coinciding with the transition to net zero, including for example, circular economic models and digital transformation, to create a gender-just transition that works for companies, women and the planet.



HOW ADDRESSING THE TWIN CHALLENGES OF GENDER AND NET ZERO CAN CREATE VALUE

Whilst efforts are now underway by the World Economic Forum and 50 leading companies to use an agreed set of integrated ESG metrics, at present many companies use very different indicators to assess their Environmental and Social impacts,

and these two considerations may be managed by separate teams within organisations.⁸ This inhibits the ability of companies to recognise risks and to identify opportunities for creating value during the transition to net zero.⁹



“We have a long term vested interest in a resilient cocoa supply chain, and understand the potential of joining climate and gender. Women are key players in the cocoa communities, and by including them in our climate interventions, we know we can accelerate impacts. For example, in our agro afforestation work we have ensured that women are leading and owning the tree seedling nurseries for replanting.”

Cathy Pieters, Senior Director, Sustainable Ingredients and Cocoa Life, Mondelez International



THREE REASONS WHY BUSINESS SHOULD ADDRESS GENDER AND CLIMATE TOGETHER

1 Increase impact and commercial return: Empowering women increases business impact from the boardroom to supply chain. e.g. women’s involvement in both adaptation and mitigation strategies is a proven success factor in numerous settings from Colombia to Mali¹¹ and businesses that perform well on gender diversity return greater profit.¹² Bringing together gender and climate can also avoid unintended consequences of climate action, such as litigation and reputational damage from extensive job losses.

2 Spur innovation: Investing in new technologies, products, services, processes and business models can deliver solutions that build resilience in communities as well as in the business. e.g. Between 2017 - 2023 Decentralised Renewable Energy (DRE) jobs in India, Kenya and Nigeria are set to grow 100%, 80% and 10% respectively. Women play a significant role in sales and distribution of renewable energy.¹³

3 Meet Investor interest: There is a rise in gender-lens, ESG and green investing, e.g. the 2X Gender and Climate Finance Taskforce was launched by the 2X Challenge and Gender Finance Collaborative to ‘leverage the power of gender-smart investments for climate action.’ It is led by CDC, EBRD and EIB.

RISKS

VALUE PROTECTION¹⁴**\$1^{TN}**
AT RISK

215 biggest global companies report almost **US\$1 trillion at risk from climate impacts**, with many expected to hit before 2025.¹⁵

\$20^{BN}
LOSSES

The severe flooding in Thailand in 2011 affected the supply chains of more than 14,500 companies, with total insured losses estimated between US\$15 billion and US\$20 billion.¹⁶

\$28^{TN}
INEQUALITY COST

The cost of **gender inequality has been estimated at \$28 trillion** to the global economy.¹⁷

43% OF
AGRICULTURE
WORKFORCE
ARE WOMEN

Women represent 43% of the global agricultural workforce and **suffer disproportionate agricultural impacts of climate change** including lower yields and incomes, less time (e.g. it takes longer to collect scarcer wood for fuel) and worsening health outcomes (due to heat and pests).¹⁸

80% OF THOSE
DISPLACED
ARE WOMEN

Some 80% of people displaced by climate change are estimated to be women, and **women are 14 times more likely to die during environmental disasters** due to their lack of access to warning systems, mobility, and caring roles.¹⁹

49% WOMEN
VS. 75%
MEN IN GLOBAL
WORKFORCE

The current global labour force participation rate for women is close to 49%. For men, it's 75%. Women tend to be **over-represented in jobs that are perceived as unskilled and 'low value'**, are more likely to be involved in the informal economy, and are less likely than men to access skills and training for a green transition.²⁰

OPPORTUNITIES

VALUE CREATION

7X MORE COST
EFFECTIVE

The **potential value of sustainable business opportunities is almost 7x the cost of realising them** (US\$311bn in costs, US\$2.1 trillion in opportunities).²¹ Development Finance Institutions have recognised the gender and climate risks and opportunities including CDC, EIB, EBRD and the 2XChallenge.

\$18^{BN} IN
GENDER
AWARE INVESTMENTS

By the end of 2020 there were over **\$18 billion in assets managed by gender lens investment (GLI)** vehicles across public and private markets.²²

54% FEMALE
BUSINESS
REDUCING CARBON

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.²³

\$15^{TN} OF
CONSUMER
SPENDING BY
WOMEN

The female economy represents a market more than twice the size of India and China combined. By 2028, female consumers will control around \$15 trillion of global consumer spending.²⁴

21% ARE
MORE
PROFITABLE
BUSINESSES

Companies in the top-quartile for gender diversity on executive teams are 21% more likely to outperform on profitability and 27% more likely to have superior value creation²⁵

6X LOWER
EMISSION
GROWTH RATE

According to Bloomberg research, **firms with women making up at least a third of directors have lower emissions growth rates** (0.6% compared with 3.5% for firms with no women on the board) and score better on environmental disclosures.²⁶

DRIVERS OF CHANGE

Alongside the risks and opportunities already mentioned, various drivers of change are creating scenarios that could have both positive and negative outcomes for women's economic empowerment and climate change.

The shift to more circular economic models

✓ Recycling, resale, rental and repair services could reduce emissions in the 'fast fashion' sector by 347 million metric tons by 2030,²⁷ and have the potential to grow decent, skilled jobs.

✗ New jobs may be concentrated in consumer markets, and favour traditionally 'male' roles such as logistics, IT and distribution. Closure of garment factories in predominantly low- and middle-income countries could significantly impact women, who make up 59% of workers in Bangladesh's garment sector.²⁸

The shift away from 'efficiency' models of food and raw material production to 'resilient' models

✓ There is now increasing adoption of nature-based solutions and regenerative agriculture, e.g. the 'Primark Sustainable Cotton Programme'.²⁹ In traditional and indigenous societies, women are often responsible for food production and are often keepers of valuable traditional knowledge.³⁰

✗ Women may face increased unpaid labour (e.g. increased weeding if pesticides are not used), and have lower access to capital and technical knowledge that may be required.³¹

The shift towards digital solutions

✓ Digital advisory services bundled together with financial and other services have the potential to increase smallholders' incomes by 57% and productivity by 168%.³²

✗ Farmers in low- and middle-income countries have unequal access to digital technologies and knowledge, with women 8% less likely than men to own a mobile phone and 20% less likely to use mobile internet.³³

The shift towards Automation and Technological Innovation

✓ Increased automation and upgrades to less energy intensive machinery can help to significantly reduce energy consumption. E.g. third party energy audits of suppliers carried out by New Balance, through IFC's Vietnam Programme, uncovered potential annual energy savings of 14-31%.³⁴

✗ Automation may lead to job losses, particularly for women who are concentrated in labour-intensive work, and will require workers to reskill. Due to the disproportionate domestic and care burden, women have less time for training. They are also underrepresented in STEM education: globally women make up just 3% of ICT students, 5% for mathematics and statistics, and 8% for engineering, manufacturing and construction courses.³⁵

Shift to renewable energy

✓ The decentralised renewable energy (DRE) sector is already a significant employer in emerging economies,³⁶ and offers potential to create new jobs for women in a sector that is traditionally male-dominated. CDC invested in a large upskilling project with their equity investee, Ayana Renewable Power, a green energy infrastructure company in India. CDC co-developed a programme to upskill local workers using a gender lens, to ensure the participation of women, for example by the provision of gender-sensitive facilities (e.g. transport, toilets), which meant women

were able to undertake training. Further skills training is planned to amplify their gender impact.³⁷

✗ The energy sector faces perhaps the greatest labour force disruption, with widespread job elimination in extractive industries which must be addressed, alongside the impact on local and national economies in countries dependent on income from the sector. Although most at-risk workers in these sectors are male, women will also be impacted, e.g. through reduced household incomes and the rise in gender-based violence that accompanies economic shocks.³⁸

Social safety nets

✓ COVID -19 has seen the biggest growth in provision of social protection globally and will be essential for cushioning the impacts of climate change. Given that 80% of people displaced by climate change are women, social protection plays a huge role in improving women's resilience to climate-related shocks, addresses barriers to economic participation and has positive effects on household productivity and labour market participation.³⁹

✗ An analysis of the Kenya Hunger Safety Net Programme⁴⁰ showed that, whilst unconditional cash payments enabled some households to invest in new business ventures, the poorest households spent the cash on immediate needs. Social protection must be complemented with other forms of support that help those in extreme poverty exit the cycle and build long-term prosperity.



SECTION 2

IDENTIFYING OPPORTUNITIES FOR ACTION IN THE SUPPLY CHAIN



The level of influence and control each company has over its carbon emissions is classified by scopes:



- SCOPE 1:** direct emissions from owned or controlled sources;
- SCOPE 2:** indirect emissions from the generation of purchased energy electricity, heat and steam;
- SCOPE 3:** all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

This report focuses on the upstream end of the value chain.

Scope 3 emissions are the largest source of a company's emissions in most sectors, often accounting for between 65 - 95% of a company's total emissions.⁴¹ Mars, for example, states that 80% of their emissions come from their agricultural value chains, primarily from raw materials sourced in tropical countries, including

palm oil, cocoa, and beef.⁴² Tesco calculates that 90% of their emissions fall within scope 3, with 47% of these originating in raw materials and manufacture of products, and 42% from consumer use.⁴³ Both companies have committed to achieve net zero across their value chains by 2050. Both companies also have gender equality strategies as part of their commitment to human rights and sustainable development.⁴⁴

According to the Science Based Targets initiative, *'The opportunity for companies to use their influence within value chains to act as catalysts for the deep decarbonization of the global economy is immense.'*⁴⁵

There are some high emitting industries, for example cement, and steel, in which Scope 3 emissions represent a relatively small proportion of emissions. Nevertheless, there will still be opportunities to create value by joining net zero strategies with company commitments on gender equality, especially with regard to diversifying traditionally male-dominated workforces. This toolkit focuses on scope 3 emissions, but companies should also consider gender and climate action together as they reduce their scope 1 and scope 2 emissions.

INTEGRATING GENDER EQUALITY INTO THE UPSTREAM SUPPLY CHAIN

As companies consider how to reduce their scope 3 emissions at each stage of the product life cycle, there are opportunities to integrate action on gender equality alongside their net zero transition:



Raw materials

Primark Cotton Connect, Gujarat India: Through training women farmers at organic farmer schools, the programme has seen a 44% reduction in pesticides used, 10% drop in water used and 200% increase in women's incomes. Primark is now expanding the programme to 2 more countries and aims to reach 160,000 farmers by 2022 – thereby helping to meet their global carbon and gender commitments.⁴⁶



Manufacturing / Processing

Miro Forestry is a sustainable forestry and timber business with plantations in Ghana and Sierra Leone. While the majority of jobs are currently on plantations, as the business expands, most new jobs will be in harvesting and processing. CDC supported Miro Forestry to perform a gender workforce diagnostic and adopt a gender action plan. The diagnostic revealed key opportunities for Miro, which led the company to set a target to increase the number of women in the workforce from 26 per cent to 40% over the next two years. Miro has also introduced a series of specific initiatives to advance women's employment and leadership, including mentorship and upskilling.⁴⁷



End of life

In 2019 **The Body Shop** launched a Community Fair Trade recycled plastic programme. It 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 are also ensuring that the waste pickers are being trained in new skills including urban gardening. Whilst the programme targets both male and female waste pickers, the majority of beneficiaries of the programme have been women. In 2020 the programme saved 725 MT of CO2 and by the end of 2021, the Body Shop aim to purchase over 900 tonnes of recycled plastic for their shampoo and conditioner bottles



Distribution

Since 2011, **Frontier Markets** has saved 1.5 million tons of carbon through the distribution of 815,000 clean energy products in 2,000 communities. Its Women Leadership Council ensures a strong gender-lens is applied. Its products are estimated to have saved 406,000 hours from increased productivity for its customers (65% of whom are women), whilst providing decent incomes for its salesforce of over 10,000 rural women entrepreneurs.⁴⁸

SECTION 3

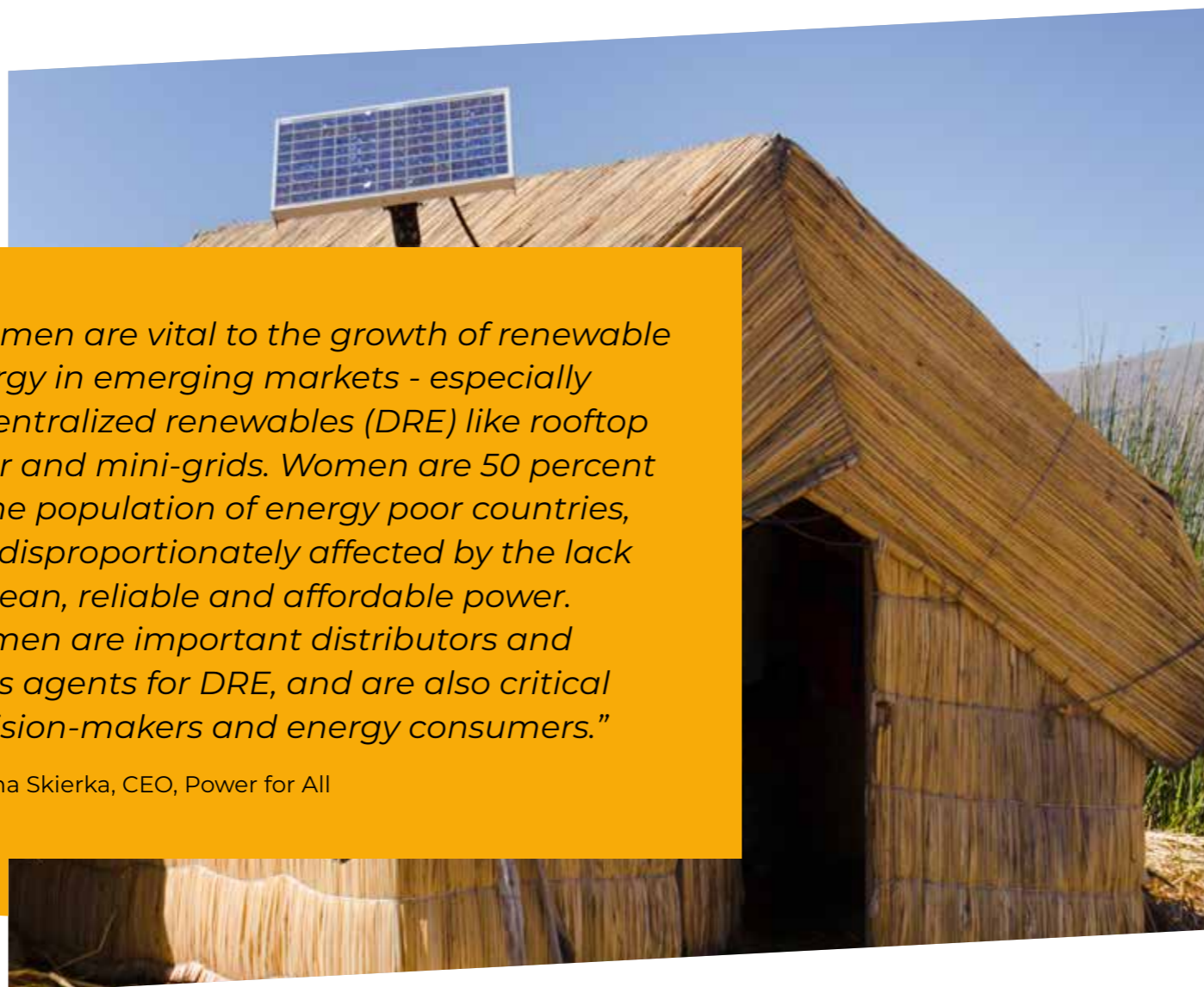


GETTING PRACTICAL: FIRST STEPS TOWARDS A GENDER-JUST NET ZERO STRATEGY

To maximise their impact on net zero and gender equality, businesses must **communicate** across silos; **commit** to an ambitious strategy; and **collaborate for action** across core business operations, philanthropic and social investment and through policy advocacy.

“Women are vital to the growth of renewable energy in emerging markets - especially decentralized renewables (DRE) like rooftop solar and mini-grids. Women are 50 percent of the population of energy poor countries, but disproportionately affected by the lack of clean, reliable and affordable power. Women are important distributors and sales agents for DRE, and are also critical decision-makers and energy consumers.”

Kristina Skierka, CEO, Power for All



1. COMMUNICATE ACROSS SILOS

Key questions for climate and social colleagues to discuss together

How do we create procurement policies that align our gender and climate commitments?

- ? Does our climate strategy speak to our social strategy, and if not, how can we better align them?
- ? Can this alignment help us meet our ESG and overall business purpose more effectively and avoid unintended consequences? Who else in our company do we need to engage with e.g. procurement and suppliers?
- ? What do we know about the profile of our workforce in our supply chain – is any of our data gender-disaggregated?
- ? How shall we develop a social dialogue with women in our supply chain to find solutions to reduce our emissions and create circular models?
- ? Where are the opportunities to include women in our climate commitments – upskilling, tech transfer, sourcing from women-owned enterprises

- ? What might be the unintended consequences of our climate reduction targets on women and other vulnerable groups in our supply chain? (e.g. nearshoring garment factories to reduce carbon footprint but job losses for Asian garment workers)
- ? How do we create procurement policies that align our gender and climate commitments? E.g. Supply chain finance incentives?⁴⁹
- ? What are the policy changes that businesses can take to governments and regulators, to help unlock the wide-spread adoption of gender-just net zero strategies?

What are the policy changes that businesses can take to governments and regulators, to help unlock the wide-spread adoption of net zero gender-just strategies?



2. COMMIT TO AN AMBITIOUS GENDER-JUST NET ZERO STRATEGY

Strategies for ESG can be located on an impact spectrum, depending on the level of commitment and the extent to which such strategies form an integral part of core business activities. The most impactful strategies are those which take a holistic view, embedding action on gender and climate into core business and supply chains in a way that both protects and creates value. Furthermore, the success of any strategy is dependent on strong commitment from leadership, supportive company structures and culture, and the development of relevant KPIs and incentives for action.⁵⁰

MOVING YOUR COMPANY CLOSER TO A GENDER-JUST NET ZERO STRATEGY

	Trailing	Basic	Advanced/leading
ALIGN STRATEGY	<p>No Net Zero pledges e.g. not signatory of Race to Net Zero.</p> <p>No sustainability plan that includes gender commitments e.g. UN Women Empowerment Principles (WEP's).</p>	<p>Separate net zero strategy and separate sustainability strategy.</p>	<p>Holistic strategy to achieve net zero and achieve equality central to core business and purpose including across scope 3.</p>
MAP OPPORTUNITIES AND RISKS	<p>No awareness of indirect scope 3 emissions and how to tackle them.</p> <p>No awareness of workforce and community profiles in the supply chain.</p>	<p>Track where scope 3 emissions exist in the supply chain.</p> <p>Track where the biggest impacts will be on vulnerable people including women in the supply chain.</p>	<p>Strategy to address Scope 3 emissions and identify opportunities to mitigate risks and include women and other vulnerable groups in reducing emissions. Where full decarbonisation is not possible, consider carbon credits, e.g. W+.⁵¹</p> <p>Strategy informed by a process of social dialogue with impacted women and vulnerable groups.</p>
INVESTMENT	<p>No investment for climate change or equality from philanthropic funding or core business.</p>	<p>Philanthropic / Foundation funds for community projects that tackle climate change and gender equality in supply chain.</p>	<p>Core business integrates costs and creates value from including women in net zero.</p>

HOW BRANDS ARE MOVING TOWARDS ACTION ON GENDER AND CLIMATE:



PRIMARK

Primark's new holistic sustainability strategy, Primark Cares, commits them to reduce carbon emissions by half across the value chain by 2030 and simultaneously commits to improving people's lives through equal opportunities for women and provision of a living wage for workers in their supply chain. It also commits them to shift towards a more circular model of production through recycling.⁵² Primark recognise the potential to become a more sustainable business by supporting gender equality and contributing to women's empowerment.⁵³



MARS

Mars has committed to reducing their total GHG emissions across the full value chain by 27% by 2025 and by 67% by 2050, from 2015 levels. In the short term, the focus is on preventing deforestation and forest degradation related to sourcing raw materials; increasing carbon sequestration and improving agricultural practices.⁵⁴ In a separate gender strategy, Full Potential Platform, it states 'where we source raw materials, we're investing with a range of partners in long-term approaches to bolster women's economic empowerment and access to opportunity'. This includes 'programmes with partners in cocoa, shea, rice, mint and vanilla supply chains'.⁵⁵



L'ORÉAL

L'Oréal has made both gender and climate integral to its overall business strategy, this includes women's leadership in the company - women account for 46% of the Board and 58% of L'Oréal's brands are headed by women; and a consistent effort to drastically reduce its CO2 emissions - L'Oréal reduced its CO2 emissions in 2020 by 81% in absolute terms from a 2005 baseline while the Group's production volume rose by 29%. More recently L'Oréal decided to tackle these two issues jointly. Women in their supply chain that produce raw materials of plant origin benefit from receiving mitigation and adaptation strategies to help limit the impacts of climate change on harvests and income. For example, sustainable sourcing of shea butter from Burkina Faso benefits up to 35,000 women. L'Oréal also supports the Women4Climate Initiative which identifies and empowers female climate leaders in cities through an international mentorship scheme, and the She Grows the Future programme, which seeks to strengthen women farmers' resilience to climate change in rural areas across the globe.⁵⁶

Key CHALLENGES for business

- There remains a lack of gender-disaggregated data and transparency regarding who is working in global supply chains. Consider using tools like Sedex's Gender Data Report and conducting mappings with other partners.⁵⁷
- Few companies are currently required to align their ESG reporting, and there are a lack of holistic reporting frameworks to use. The WEF 'Metrics for Stakeholder Capitalism'⁵⁸ and the World Benchmarking Alliance's new 'Just Transition Indicators'⁵⁹ provide a useful place to start.
- Purpose-driven companies require leadership from the top combined with a concerted shift in cultures and behaviours in all departments.
- All initiatives aimed at empowering women need to engage men as allies for enhanced impact. See, for example the report 'Engaging Men as Allies for Gender Equality Across the Value Chain' by Business Fights Poverty and ABInBev.⁶⁰

Few companies are currently required to align their ESG reporting and there are a lack of holistic reporting frameworks to use.

OPPORTUNITIES for Business Action⁶¹

- **Work** towards gender-disaggregated data to identify women in value chains who are most impacted by the transition to net zero.
- **Create** decent green jobs for women.
- **Source** from women innovators and entrepreneurs in the green economy.
- **Enhance** the education and skills of women workers to ensure equality of opportunity in the green transition.
- **Ensure** women can overcome the digital divide and access digital technology, products and services.
- **Promote** leadership opportunities for women (from supply chain to boardroom).
- **Advocate** to address social norms that create barriers for women e.g. unpaid domestic care, gender-based violence, wage gaps and rights to land and natural resources.



3. COLLABORATE FOR ACTION

A GENDER-JUST CLIMATE FRAMEWORK

The Business Fights Poverty Climate Justice Framework sets out how companies can put people at the heart of climate action, and better ensure a more equitable transition

The Business Fights Poverty Climate Justice Framework⁶² sets out how companies can put people at the heart of climate action, and better ensure a more equitable transition that both reduces the risks of climate change for the most vulnerable people and includes them in access to new opportunities.

It is intended to spark a conversation about the actions companies can take, through collaboration across internal functions and in partnership with peers, governments and civil society.

The framework demonstrates how business can act at three levels on climate justice, through:

1. CORE BUSINESS CAPABILITIES AND OPERATIONS;

2. PHILANTHROPY AND SOCIAL INVESTMENTS; AND

3. ENGAGEMENT IN POLICY DIALOGUE AND STRENGTHENING INSTITUTIONS.



ACTIONS

The table below adapts the Climate Justice Framework, specifically for those companies wishing to consider gender equality in their net zero strategies.⁶³

	LIVES HEALTH AND SAFETY	LIVELIHOODS JOBS AND INCOMES	LEARNING EDUCATION & SKILLS
CORE BUSINESS	<p>Identify women and other vulnerable groups among employees and across the value chain, to mitigate and quickly respond to health and safety risks posed by climatic events, e.g. increasing heat levels in factories. Share outputs of these exercises with other known companies using the same suppliers.</p> <p>Support actions to prevent gender-based violence and promote gender equality across the value chain.</p> <p>Use brands and marketing to promote consumer awareness of gender and climate justice issues among employees, suppliers, local communities, consumers and peer companies.</p> <p>Partner with others, e.g. ICT companies, to improve reach and protect communications infrastructure in vulnerable communities susceptible to extreme weather, and invest in early warning systems.</p>	<p>Support women's economic resilience across the value chain, including through, for example, increasing women's inclusion in the workforce, procurement from women-led enterprises; or for financial institutions, gender-lens investing in women entrepreneurs supporting green growth.</p> <p>Understand differential impacts of climate commitments, such as net zero, on women workers. Through dialogue with and involvement of workers (including e.g. through social dialogue with unions), or impact assessments and surveys and plan strategies for retention, redeployment and new job creation or compensation and early retirement, for people most likely to be vulnerable to job loss.</p> <p>In scaling up renewable energy, create opportunities for women and small enterprises to access jobs, economic opportunities and energy services.</p> <p>Develop and/or increase accessibility to essential and affordable products and services to support livelihoods in the face of climatic events (eg insurance), and access to loans and finance by loosening usage or financing terms, offering flexible refund policies and waiving late fees.</p> <p>Invest in the resilience of women smallholder farmers in supply chains, including access to climate smart inputs and insurance. Promote climate-smart practices that deliver regenerative outcomes.</p>	<p>Understand the skills needed for a low carbon transition and support reskilling for women to access new green jobs and enterprise opportunities.</p> <p>Support awareness and knowledge of vulnerable communities - including among smallholder farmer communities - by providing access to climate information and knowledge.</p> <p>Incubate and invest in ideas and solutions generated by women workers/vulnerable communities.</p> <p>Work with employees, communities, suppliers, local communities, customers and other stakeholders to build capacity to optimise women's participation in climate decision making at the company level.</p> <p>Help close the digital divide by increasing women's access to internet and digital learning platforms.</p> <p>Partner with skills providers to deliver climate-related content to vulnerable consumers, including women.</p> <p>Ensure board members have the skills necessary to assess and plan for climate action, including through a gender-just lens.</p>



	LIVES HEALTH AND SAFETY	LIVELIHOODS JOBS AND INCOMES	LEARNING EDUCATION & SKILLS
PHILANTHROPY	<p>Ensure gender-mainstreaming in community projects that enhance food security and water access, including through climate resilient agricultural practices, projects to tackle food waste and improve logistics and support for community food banks and water projects.</p>	<p>Invest in community regeneration and economic diversification in those areas impacted by a move away from carbon-intensive industries, with a focus on low-paid and informal women workers.</p>	<p>Support programmes to promote the participation of women, people from minority backgrounds and vulnerable communities in climate decision making.</p> <p>Support efforts to integrate climate justice into education programmes for schools and universities.</p>

	LIVES HEALTH AND SAFETY	LIVELIHOODS JOBS AND INCOMES	LEARNING EDUCATION & SKILLS
POLICY	<p>Urge investors and benchmarking standard-setters to require reporting on E&S together and not in silos e.g. advocate for social equity measures to be included in future iterations of the Taskforce on Climate-related Financial Disclosures (TCFD) reporting requirements following their mandatory rollout in 2022.</p>	<p>Support systems strengthening, including for women workers and businesses. E.g. strengthening land and resource rights, ending child and forced marriage and other barriers to women's participation in the labor force. Also consider influencing policies around climate-related migration and relocation.</p> <p>Advocate for government policies that support those negatively impacted by a low-carbon transition, including through targeted social protection, job creation and community regeneration programmes.</p>	<p>Engage in policy dialogue, awareness raising and partnerships to achieve more gender-equal access to STEM education and other skills that support transition to a green economy.</p> <p>Advocate to governments and suppliers for the transition to digital wage payment systems and other digital financial inclusion options that provide women with a step into digital economies. e.g. payment technologies introduced by Mastercard in Uganda, Egypt and Indonesia.⁶⁴</p>

CORE BUSINESS

Symrise

Partnered to create [NILAMPEDIA](#), an offline Facebook platform that enables women in Indonesia to access useful information on sustainable farming whenever they can access a phone, regardless of whether they have connectivity at that time. This approach is particularly useful in communities in which men are the gatekeepers/primary owners of mobile technology.

Ethical Tea Partnership

partners with GIZ and Kenya Tea Development Agency (KTDA), which organises and supports 650,000 tea farmers, to provide [gender-responsive training on climate-smart agriculture](#). Their [climate change programmes](#) include support for reforestation, reducing tea factories' carbon emissions, women-run tea nurseries growing climate-resilient strains of tea, [women's empowerment](#) and training on gender-based violence.

The W+ Standard

developed by [WOCAN](#) quantifies women's social and economic empowerment arising from climate action projects such as the introduction of [biogas stoves](#) or [tree planting](#). There has been growing interest from businesses and investors in the co-benefits of investing in climate projects, and a new [collaboration](#) between W+

and the Verified Carbon Standard sets out to certify projects that benefit both climate and women's empowerment. Qualifying projects then allow for the sale of W+ labelled carbon credits, which can be sold to individuals, organisations and investors to finance impactful programmes that benefit women.

Mondelez

CARE and Global Forest Watch partner on the [Cocoa Life](#) programme, to boost cocoa farmers' resilience to climate change. They have mapped over 167,790 farms across Ghana, Côte d'Ivoire, Indonesia, The Dominican Republic and Brazil, to identify at-risk areas. Cocoa Life centres [women's empowerment](#), and includes reforestation, sustainable farming, Community Action Plans, access to VSLAs, and action on gender-based violence.

The InsuResilience Investment Fund

Set up by KfW, the German Development Bank, is a public-private partnership that aims to strengthen the resilience of low-income households and MSMEs in developing countries to extreme weather events and natural disasters - which disproportionately impact women. It does this by increasing the availability of micro-loans and insurance products to vulnerable populations, [factoring gender into its decision-making](#).

Future Cities Mexico

is an alliance led by PwC, supporting the UK's Foreign Commonwealth and Development Office (FCDO) in delivering a flagship £10 million Prosperity Fund programme in Mexico. The objective of the Future

Cities programme is to support urban development in Mexico's cities that results in safer, resilient and more sustainable, climate-friendly mobility services for citizens, particularly for women and girls.

PHILANTHROPY/ SOCIAL INVESTMENT

Root Capital

introduced [Gender Equity Grants](#) to help build gender equity and climate resilience in small agricultural businesses in Mexico, Honduras and Guatemala. Working with local cooperatives, they developed tailored initiatives specific to local challenges. They also helped cooperatives to identify the most vulnerable women in their membership and supported them to introduce climate-smart practices.

African Women in Agricultural Research and Development (AWARD)

strengthens gender-responsive agricultural research and innovation in Africa. It grows the capabilities of individual scientists, works with research institutions to embed gender-responsiveness in policy and practice, and builds a supportive enabling environment by increasing awareness of the need for and value of gender-responsive approaches.

Fashion Makes Change

is a project of Rockefeller Philanthropy Advisors, which connects brands, consumers and stakeholders in the fashion industry to deliver women's empowerment and climate action together. Donations from brands, customers and renewable energy suppliers support women's empowerment programmes, such as Empower@Work Collaborative, a joint initiative of United Nations ILO-IFC Better Work, BSR HERproject, CARE International, and [Gap Inc.'s P.A.C.E. program](#).



POLICY

Clean Energy Council Australia's

[Women in Renewables Initiative](#) aims to enhance the role of women in the renewables sector. It provides mentoring and scholarships for individuals, as well as advocacy initiatives including a [leaders' pledge](#) to act on inclusion and promote women's voices and achievements.

We Mean Business Coalition

recently delivered an [open letter](#) from over 600 businesses calling on G20 leaders to take decisive action to limit global temperature rise to 1.5°C, ahead of COP26. It has also published [research](#) that aggregates findings from over 2000 companies' submissions to WEP's Gender Gap Analysis Tool, highlighting actions that will promote gender-equal workplaces.

The Climate Ambition Support Alliance (CASA)

supports a network of women negotiators from climate-vulnerable countries who are underrepresented in climate negotiations, as well as addressing the UNFCCC gender action plan.

RESOURCES

Women and Net Zero: whilst recognising the intersecting challenges of caring responsibilities and gender based violence.

[Women and the Net Zero Economy: A briefing on changes in garment, agricultural and energy supply chains.](#) UKAID/WOW Programme. Assessment of challenges and opportunities facing different sectors.

[Women's Economic Empowerment and Climate Change: A Primer.](#) UKAID/WOW Programme. Overview of current debates and options for policy makers.

[Climate and Women: The Business Case for Action.](#) BSR. A summary of why business should act.

[Women Leading Climate Action: A World Within Reach.](#) The Women's Forum for the Economy and Society, supported by L'Oreal and BNP Paribas. An overview of why business should consider addressing the twin challenges of gender and climate, including future scenarios.

[Women in Cotton.](#) Cotton Connect. A summary of the impacts of climate change on the lives of women cotton farmers in India.

[Action Aid POWER Learning Hub.](#) A learning tool to help organisations consider how to economically empower rural women

[Empowering Indigenous Women to Integrate Traditional Knowledge and Practices in Climate Action.](#) Climate Investment Funds.

[Good Agricultural Practices \(GAP\) Training.](#) Farm Africa. These include conservation and climate-smart agriculture for women farmers.

Indicators and Measurement

[Just Transition Indicators.](#) World Benchmarking Alliance. New indicators launched in 2021 and assessed against 180 companies (report forthcoming).

[Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation.](#) World Economic Forum. WEF's definition of the four pillars needed for holistic ESG reporting; people, planet, prosperity and principles for governance. Now adopted by 50 companies.

Climate Justice

[Climate Justice Framework.](#) Business Fights Poverty, Harvard Kennedy School Corporate Social Responsibility Initiative, Change by Degrees. A framework showing how business can put people at the heart of climate action.

[Yale Experts Explain Environmental Justice.](#) Yale University. Researchers discuss the link between social justice and environmental health.

Finance and Investment

[Gender & Climate Investment: A Strategy for Unlocking a Sustainable Future.](#) A detailed overview for investors in multiple sectors, that are considering how to invest in gender-smart climate initiatives.

[Ways to Gender Smart Climate Finance: Agriculture, Food and Forestry.](#) 2X Climate Finance Taskforce. A sector-specific deep-dive for investors (further sector guidance forthcoming).

Scope 3 Resources:

[Greenhouse Gas Protocol.](#) Carbon Trust, World Resources Institute and WCBSD. Standards, guidance, tools and training for business and government to measure and manage climate-warming emissions, including [Scope 3 Calculation Guidance.](#)

WCBSD's [Value Chain Carbon Transparency Pathfinder:](#) Enabling decarbonization through Scope 3 emissions transparency. WBCSD. Introduces a new initiative to decarbonize industry through data transparency.

ACKNOWLEDGEMENTS

This report was written by Alice Allan and Annabel Beales, Business Fights Poverty, with regular input and advice from Cristina Bortes, Enda Doherty and Nicole Linney at PWC. We would like to thank the following individuals for their insights: Jane Nelson, Harvard Kennedy School Corporate Social Responsibility Initiative; Marcel Korth, Anglo American; Sam Ludlow-Taylor and Amy Morris, Waitrose; Sara Mason, Farmer Income Lab; Harriet Talbot, Unilever; María José Prado Valdés, CEMEX; Charlotte Hugman and Natasha Zervudachi, World Benchmarking Alliance. We are grateful to the UK Foreign Commonwealth and Development Office (FCDO) for their funding and support via the Work and Opportunities for Women Programme.

The Work and Opportunities for Women (WOW) programme is the UK Government's flagship women's economic empowerment programme. The objective of WOW is that women have access to improved economic opportunities through business interventions in supply chains and economic development programmes. The five-year programme aims to enhance the economic empowerment of 300,000 women working in global value chains. It will achieve this goal by supporting businesses, organisations and programmes that are ready and willing to act on women's economic empowerment; enabling players across the supply chain ecosystem to drive change; and influencing the UK and global agenda on women's economic empowerment. WOW is delivered by a consortium of global experts on women's economic empowerment research, programme design, and delivery – including PwC, BSR, CARE International and Social Development Direct.

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- 63** The actions in this framework align with the World Benchmarking Alliance's Just Transition indicators which include: social dialogue and stakeholder engagement just transition planning, creating and providing or supporting access to green and decent jobs, retaining and upskilling, social protection and social impact management, advocacy for policies and regulation. See World Benchmarking Alliance. (n.d.) Just Transition. Retrieved from <https://www.worldbenchmarkingalliance.org/just-transition/>

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