The W+ Standard sought comments on the following for more than 30 days.

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| 1    | Guidance on W+ Certified VCUs and projects registered under other GHG standards  
|      | • Percent of VCUs that can be “labeled” with W+ to be determined based on % of women stakeholders impacted by activities  
|      | • The total number of women stakeholders in the project will be reported during the PIN and PDD stages and will need to be monitored during each verification.  
|      | • % of VCUs labelled with W+ = Number of women beneficiaries impacted divided by the Number of total women beneficiaries in the project | W+ will be incorporating the following in the revised guidance document here:  
|      | % of VCUs labeled with W+ = Number of women beneficiaries impacted (during the reporting period) / the Number of total women beneficiaries in the project | This document is undergoing a revision with VCS and will be updated shortly. |
| 2    | Additional evidence: Inclusion of Women's Empowerment Plan (WEP) to show evidence of Intentionality. This should a minimum of at least any two of the following:  
|      | • gender policy  
|      | • targeted budget for gender/WE  
|      | • M&E indicators for gender/WE  
|      | • level of internal capacity for gender/women’s empowerment | This has been included in the W+ Standard Guidance Document. |
| 3    | Clarity on validation and verification  
|      | • The validation of the Project Design Document (PDD) aims to ensure that the on-ground implementation of the project adheres to the W+ Standard. It is undertaken by an independent gender expert (TEG), approved by the W+ Standard. | This has been included in the W+ Standard Guidance Document. |
After the application of W+ Standard, project results are independently verified by an accredited Verifier. New templates for Verification, etc. that are being referenced in the new guidance document. After the Public Consultation period, there may be additional changes to the Guidance Document and to the W+ Standard.

Summary of comments received:

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<th>Comments</th>
<th>W+ feedback/Action</th>
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<td>• Is this a WEP for the PI as an organisation or the project—it's not clear. Also, it's not clear what would represent a W+ pass (e.g., what level of targeted budget, what level of internal capacity?). What about a ‘women in leadership’ criteria? This may be better than internal capacity. You might also consider adding evidence of alignment/contribution to national SDG5 goals/targets to help bring W+ in line with the carbon market (and wonder ESG market) focus on SDGs, especially as national SDG alignment is embedded in Article 6.</td>
<td>• The WEP covers both the organization and the project, in the template you can see it requires details regarding the internal policy of the organization as well as budget allocations. Aside from this, we provide a template where they can provide details about the project. For the moment being, we are not setting minimum level, but it is being assessed by the TEG. • We are focusing on internal capacities beyond women in leadership because the aim is to understand if the PD has the technical capacities to apply the W+ Standard methodology, which could not be assessed with women in leadership criteria. SDG alignment is outlined in the PDD, but a specific requirement has been included in the new template.</td>
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<td>Suggest inclusion of environmental and social (E&amp;S) safeguards, or that the W+ standard is only applicable to projects that also have an E&amp;S safeguarding component (e.g., incorporated into carbon aspect of project, PVF has E&amp;S process and I'm sure VCS and gold standard do also). The existence of the 'do no harm' indicators goes some way towards this, however I suggest that for standalone W+ projects there should be</td>
<td>• FPIC is assessed during the gender and stakeholder analysis, however, we've included a specific note to the do no harm assessment. • E&amp;S safeguarding component is already part of the do no harm.</td>
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some additional safeguards e.g. around free prior and informed consent of Indigenous Peoples. A lack of an E&S risk safeguarding process could pose a risk to the integrity of the standard

**Section 1.2:** ‘In case there is harm to women’s empowerment, mitigation measures shall be clearly demonstrated in the PIN/PDD’ - I think it’s odd to allow negative impacts to women’s empowerment as part of the project, as this cannot necessarily be offset by improvements to a different aspect of women’s empowerment. I would suggest harm to women’s empowerment is a screening question, and if the project causes harm then it is not eligible under W+

- The negative impact is not a part of the project but an unintended effect, this is why the mitigation measures are expected at the PDD level, before the application of the W+ Standard, this also why the project would not be offsetting the negative impact, but taking action to mitigate it

The number of VCUs generated and the number of W+ units generated are in no way dependent on each other, so it does not make good sense to link them as suggested. The number of VCUs generated is dependent on the state of the ecosystem before project interventions (e.g. highly degraded forest vs less degraded forest) and on the interventions (e.g. restoration vs conservation), and the area of land. Instead I suggest either: 1, label VCUs at project level as it could be confusing for a buyer to see a project intervention where one VCU has an additional price point and the other does not, however they refer to the same interventions entirely.

- Or 2, have VCUs and W+ units issued independently of each other, but one buyer is able to purchase both at the same time for the same project. Option 2 would be a ‘stacking’ approach rather than ‘labelling’, this is PVF’s approach currently to stack biodiversity credits and carbon credits generated by different activities within the same project. I prefer option 2, as it still allows for an incentive for projects to reach more women beneficiaries as time goes on so that they can generate additional W+ units.

- The interventions to generate VCUs can also be generating W+ units
- W+ has noted the comment and will review it during the next iteration. For the current project please refer to the latest guidance.

The main problem I foresee is that this approach (if I understand it correctly) does not incentivise project developers to maximise the number of women stakeholder/beneficiaries. In fact it could be argued that it incentivises the opposite ie keep the number of women beneficiaries low to maximise the chance of 100% impact/claim? Should there be a minimum percentage of women stakeholders to qualify? And/or is this something that could go in the WEP? I’m not sure that if a

- It is going in the WEP. For the moment being, we are not including a minimum percentage of women stakeholders to qualify, but the WEP should include the intentionality to increase the number of women stakeholders. After the first year we will reassess if it is necessary to include a minimum percentage of stakeholders to qualify
A project has only 10% beneficiaries who are women should it be getting a W+ stamp of approval even if it is having an impact on those 10%?

Just wondering if there is a link here with ICVCM benchmarking - the gender criteria in the published document covers a set of programme level criteria - for Version 1 and intentionality for the next version to be published in 2025. If the crediting program is deemed compliant with the ICVCM gender criteria then any project validated under that program will need to be in alignment. Buyers will use CCP labels to identify higher quality/ integrity in the market. If I was a buyer looking for best quality credit from a women's empowerment perspective then I would be looking for a CCP/SDG5/W+ tag. The W+ tag should be an additional marker that tells buyers that not only is the carbon credit of overall high integrity (CCP), it has defined SDG5 objectives (SDG5) and -icing on the cake- that those impacts on women have been robustly measured and independently verified (plus financial benefits will go back to women). Should W+ only issue VCU tagged credits when they are from CCP approved programs and/or have SDG5 tags?

The carbon and related markets are coming under renewed scrutiny, which is good by governments in terms of their involvement and reward in the transaction. These are being viewed as transactions for profit in addition to the environmental and community benefits. Secondly the distribution of proceeds to eligible parties is being reviewed and how these funds are being applied is key to all buyers and their investments. I know these are not carbon credits but are closely correlated and consideration should be given to the at least 20% payments.

Suggest using UN Women language:

The Project Implementer or any other entity involved in project design or implementation shall not be involved in any form of discrimination or gender-based violence or abuse that results in, or is likely to result in, physical, sexual or psychological harm or suffering to women, including threats of such acts, coercion or arbitrary deprivation of liberty, whether occurring in public or in private life.

| • W+ has noted the comment and will assess from time to time what needs to be updated. For now, W+ can be used with any GHG program. |
| • W+ Standard has been strengthened keeping in mind higher integrity. |
| A section on safeguards has been included. PI will submit a declaration of non-involvement in sexual abuse, exploitation and harassment (SAEH) as part of the PDD requirements. UN language has been adopted throughout the document in reference to sexual harassment, abuse and exploitation. |
If there have been allegations against a Project implementer or its associated entities for discrimination or sexual abuse within three years prior to the W+ registration and up to Certification, Project Implementers must demonstrate remedial action. A failure to do so will result in the termination of the W+ application.

• A specific paragraph has been added to provide guidance on situations where the PI has been involved in allegations of SAEH.

Overall I think the inclusion of a section on safeguards and specifically sexual harassment and abuse is a strong addition. My question is more about how exactly Project Implementers are expected to demonstrate this.

One question from me is whether WOCAN provides guidance on how projects should identify negative environmental and SE impacts, and how they can demonstrate no involvement in discrimination, sexual harassment and abuse (SEAH).

At Plan Vivo, we have designed an environmental and social risk management procedure to address these issues. I don't think the W+ standard needs such an in-depth process, but it could be worth considering incorporating:

- an exclusion list of banned activities which the PI must sign off that they are not part of (in W+ case if you want to directly address SEAH you could even have an exclusion list just around SEAH)
- guidance for what types of negative social and environmental impacts projects should be screening for (e.g. displacement of indigenous peoples, community health and safety etc)
- incorporating templates for risk assessment/risk mitigation monitoring into the PDD template, if you have not already done so

I am curious to learn more about CCP specific requirements and of course their review of the attached.

The documents will be shared with ICVCM once it is finalized.