



SUSTAINABLE FINANCE TAXONOMIES WITH GENDER EQUALITY CONSIDERATIONS

ISSUE PAPER



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SUMMARY

Sustainable finance taxonomies have emerged as a key policy tool in global efforts to channel capital towards sustainable development priorities. While notable progress has been made globally in the publication of green-oriented taxonomies, which classify economic activities based on their contribution to environmentally sustainable objectives, less emphasis has been placed to date on socially sustainable objectives, including gender equality.

This issue paper explores how gender equality considerations can be integrated into sustainable finance taxonomies to promote social inclusion and a just transition. It highlights real-world examples and provides step-by-step guidance for a) establishing gender equality as a priority objective and/or b) integrating gender equality considerations into green-oriented taxonomies. It underscores the need to go beyond just codifying a list of gender-labelled activities to systematically integrating gender equality considerations throughout the process: from governance structures to technical criteria development to monitoring and consultation.

Targeting financial regulators, government authorities, financial institutions, the private sector, gender advisors and other stakeholders, this issue paper seeks to contribute to evolving conversations on social objectives in taxonomies and to support the development of new taxonomies and the enhancement or refinement of existing ones to better support gender equality and women's empowerment objectives.

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ABBREVIATIONS AND ACRONYMS

AUM	Assets Under Management	METE	Ministry of the Environment and Ecological Transition
CBI	Climate Bond Initiative	MSMEs	Micro, Small and Medium enterprises
CBRT	Climate Bonds Resilience Taxonomy	NAPs	National Adaptation Plans
CPI	Climate Policy Initiative	NDCs	Nationally Determined Contributions
CSOs	Civil Society Organizations	SDG	Sustainable Development Goals
DNSH	Do No Significant Harm	SHCP	Secretariat of Finance and Public Credit
ECLAC	Economic Commission for Latin America and the Caribbean	UN	United Nations
EDGE	Economic Dividends for Gender Equality	UNDP	United Nations Development Programme
EIGE	European Institute for Gender Equality	UNFCCC	United Nations Framework Convention on Climate Change
ESG	Environmental, Social and/or Governance	UNFPA	United Nations Population Fund
EU	European Union	UNICEF	United Nations Children's Fund
FIRA	Trust Funds for Agricultural Development	UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
GEWE	Gender Equality and Women's Empowerment	WBCSD	World Business Council for Sustainable Development
GIC	Gender Integration Continuum	WEF	World Economic Forum
GIZ	German Agency for International Cooperation	WEI	Women's Empowerment Index
GGPI	Global Gender Parity Index	WRI	World Resources Institute
ICMA	International Capital Market Association		
IDB	Inter-American Development Bank		
KPIs	Key Performance Indicators		
LAC	Latin America and the Caribbean		
LTS	Long-Term Low Emission Development Strategies		

1 INTRODUCTION

1.1. CONTEXT AND PURPOSE OF THIS ISSUE PAPER

Sustainable finance taxonomies have emerged as a key policy tool in global efforts to channel capital towards sustainable development. As of 2024, 50 taxonomies (see Box 1 for a definition) have been issued globally,¹ with more under development. The taxonomies aim to define those assets, economic activities or projects that are considered ‘sustainable’, with respect to predefined environmental and/or social objectives.

To date, taxonomies have tended to prioritize climate or environmental objectives, while social objectives are often not addressed or not addressed enough. All taxonomies published globally have included climate change mitigation and most include other environmentally sustainable or “green” objectives. Yet social objectives are found in just 5 of the 30 taxonomies examined by the World Business Council for Sustainable Development (WBCSD), although they are gaining attention, particularly in emerging markets.²

A just transition to a resilient future for all relies on accelerating investment in gender equality and social inclusion.³ Yet current financing gaps are hindering progress in all developing countries: an additional US\$420 billion is estimated as needed each year if we are to achieve gender equality and women’s empowerment (GEWE).⁴

Taxonomies can help direct capital towards investments with a transformative impact for women and girls. The growth in gender lens investing and the momentum of new financial instruments targeting gender equality demonstrate evolving investor interest in gender-responsive finance. Funds invested with a gender lens in private markets had assets under management (AUM) of US\$7.9 billion as of June 2023, up from US\$6 billion just two years earlier.⁵ AUM in gender lens fixed income products grew from US\$4.3 billion in December 2020⁶ to US\$16.5 billion as of June 2024,⁷ including the world’s first sovereign gender bond issued by the Republic

of Iceland. Taxonomies can help direct this investor interest towards investments that make meaningful contributions to GEWE.

Attention is increasingly being paid to gender equality in new taxonomies; ensuring interoperability will be important. Mexico pioneered the first taxonomy to address gender equality as a priority objective. Mongolia and China’s SDG taxonomies integrate gender considerations via impact criteria and monitoring. Standard-setting organizations such as the Climate Bonds Initiative (CBI) and Climate Policy Initiative (CPI) have integrated gender into their resilience and adaptation taxonomies. And various taxonomies under development are integrating gender considerations, including from Guatemala and Senegal. Emerging markets, in particular, are prioritizing inclusivity as they expand, introduce or update taxonomies, with gender equality expected to have a more prominent position going forward.⁸ While taxonomies must be locally grounded, the push for interoperability calls for similar guiding principles, design elements and classification systems that are comparable and similar in the approaches and methodologies used for defining eligibility.^{9,10}

Within this context, this issue paper aims to provide guidance on integrating gender equality considerations into sustainable finance taxonomies. It covers both how gender equality can be targeted as a priority objective within social- and sustainability-oriented taxonomies as well as how gender equality considerations can be integrated into green-oriented taxonomies (See Figure 1).¹¹ The brief underscores the need to go beyond just codifying a list of gender-labelled activities to systematically integrate gender equality considerations throughout the taxonomy development process: from governance structures to technical criteria to monitoring and consultation. By outlining the steps that taxonomy developers can take and presenting possible methodologies, it aims

to inform robust and consistent approaches to integrating gender equality in taxonomies, while still ensuring that the final product is locally relevant and meaningfully addresses contextual gender dynamics and inequalities.

Considering that gender is a more nascent area in taxonomies, the brief highlights emerging examples as well as insights and lessons learned from other relevant policy toolkits and methodologies for practitioners.

BOX 1

Sustainable finance taxonomies

A sustainable finance taxonomy is a classification system identifying activities, assets and/or project categories that deliver on key climate, green, social or sustainable objectives with reference to identified thresholds and/or targets.¹²

In recent years, a growing number of global, regional and national taxonomies have been introduced by ministries of finance, financial sector regulators, banking associations, international organizations and financial institutions. They range in complexity from principles-based approaches to detailed catalogues of economic activities with strict technical criteria and quantitative thresholds.¹³

Taxonomies are being used to:

- **Provide market clarity and mitigate “greenwashing” or “impact washing”:** By setting rigorous standards and establishing a common language for investors and companies, taxonomies help to counter misleading or overstated claims about the sustainability of economic activities. In turn, this builds investor confidence that their investments are contributing towards sustainability objectives.
- **Direct capital flows towards sustainable investments:** By providing a clear framework for identifying sustainable activities, taxonomies can encourage investment flows towards sustainable projects and businesses and help market participants to align portfolios with sustainability goals.
- **Advance market transparency:** In some contexts, such as Bangladesh, China, Georgia, Indonesia, Mongolia and the European Union, taxonomies underpin mandatory disclosure requirements (which require financial institutions and/or companies to disclose the alignment of their investments or business activities with the taxonomy) and/or labelling regimes for financial products. This facilitates improved transparency and tracking of investment flows.¹⁴ In other countries, financial institutions are encouraged to report on taxonomy alignment, although it is not yet mandatory.

1.2. THE IMPORTANCE OF INTEGRATING GENDER EQUALITY CONSIDERATIONS IN TAXONOMIES

Taxonomies assist policymakers, authorities, investors and companies to unlock and direct capital towards investments aligned with sustainability goals and enhance the transparency and accountability of sustainable finance flows (See Box 1). By incorporating gender equality considerations, taxonomies can identify and set standards for investments that contribute to gender equality, helping to provide clarity to market participants; mobilize and direct capital towards investments that advance GEWE

and/or deliver other sustainability objectives in an inclusive way; and improve the transparency of gender-responsive capital flows. These outcomes are particularly important given that:

Gender equality is integral to a just transition to a more sustainable future. Without intentional gender-responsive taxonomies, new green investment may reinforce or exacerbate existing inequalities, leaving women and

marginalized groups with fewer opportunities and greater economic precarity. Instead, gender-responsive taxonomies can foster equitable access to green jobs, skills development and resources, driving inclusive green growth. Countries are increasingly recognizing gender equality as a key component of achieving their climate goals, with gender considerations integrated into a growing number of Nationally Determined Contributions (NDCs) and National Adaptation Plans (NAPs) and Long-Term Low Emission Development Strategies (LTSS).^{15, 16} An integrated approach to develop taxonomies can deliver on these commitments and maximize the co-benefits of these intersecting priorities.

No country has yet achieved gender equality, with progress hindered by persistent financing gaps. At the current rate of progress, it will take at least 40 years to achieve equal representation in national parliaments, 140 years in the workplace, and more than 280 years to eliminate discriminatory laws.¹⁷ The US\$ 420 billion annual financing gap cannot be bridged by public finance alone; a combination of public and well-directed private finance is essential.

There is growing investor interest in gender equality; it is crucial to steer this towards investments that create substantial and lasting impact. Critics have raised concerns about superficial investment approaches that merely label certain activities with symbolic gender tags, without addressing systemic gender gaps or promoting substantial societal change.¹⁸ Taxonomies can help to provide market clarity for investors and reduce “impact washing”.¹⁹

Prioritizing investments in gender equality can help countries deliver inclusive economic growth, support shared prosperity and promote peaceful societies. Empowering women to start and scale up businesses at the same rate as men could contribute an estimated US\$5 to 6 trillion to the global economy.²⁰ Expanding childcare infrastructure has the potential to create 43 million jobs globally, generating US\$3 trillion annually.²¹ Meanwhile, studies show that closing gender gaps in farm productivity and wages in agriculture would reduce global food insecurity by 2 per cent (representing 45 million people who would no longer be food insecure).²² Encouraging investments in gender equality drives inclusive development.

2 GENDER EQUALITY IN TAXONOMIES TO DATE

2.1. SCOPE OF TAXONOMIES TO DATE

From green-oriented to social-oriented taxonomies

The scope of sustainable finance taxonomies varies based on regional and national priorities but can typically be categorized along a spectrum from green-oriented to social-oriented, based on the prioritized sustainable development objectives as outlined in Figure 1.

To date, most sustainable taxonomies have been green-oriented, focusing on climate change mitigation and/or adaptation and other environmental objectives. Others have been expanded with new iterations to encompass broader sustainability objectives, as shown on the map (Figure 2).²³ The few notable cases where gender equality and other social objectives have been targeted are highlighted.

FIGURE 1
Spectrum of taxonomies based on priority objectives

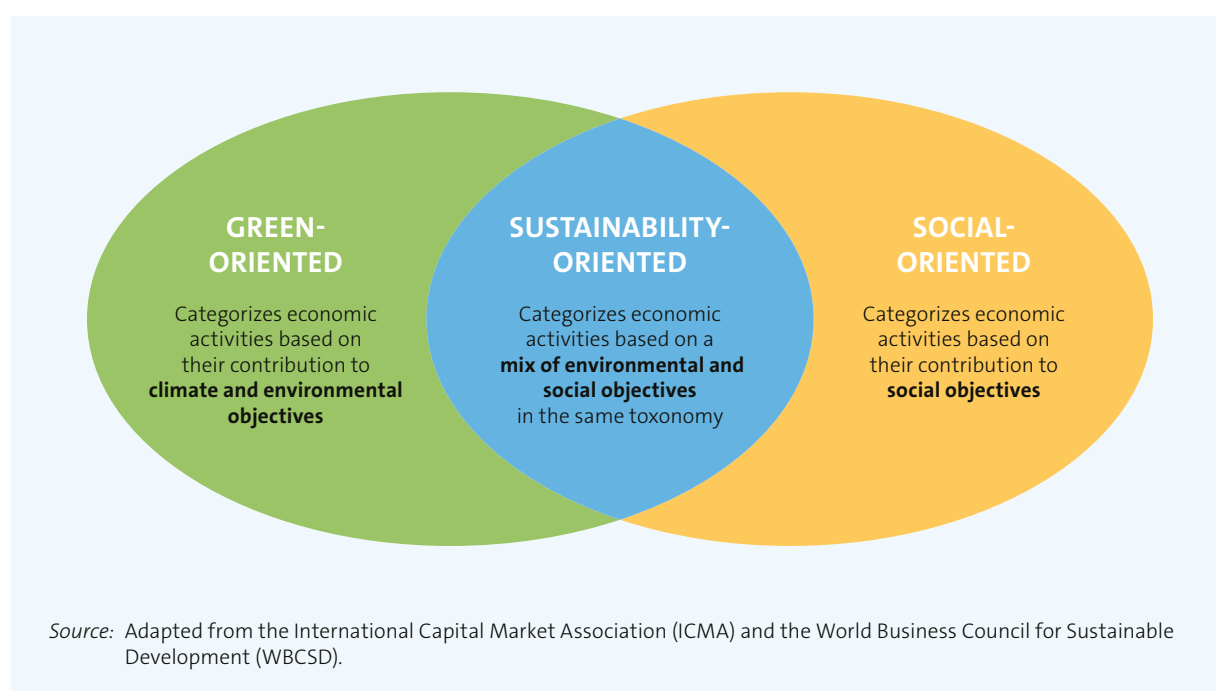


FIGURE 2
Global landscape of finance taxonomies



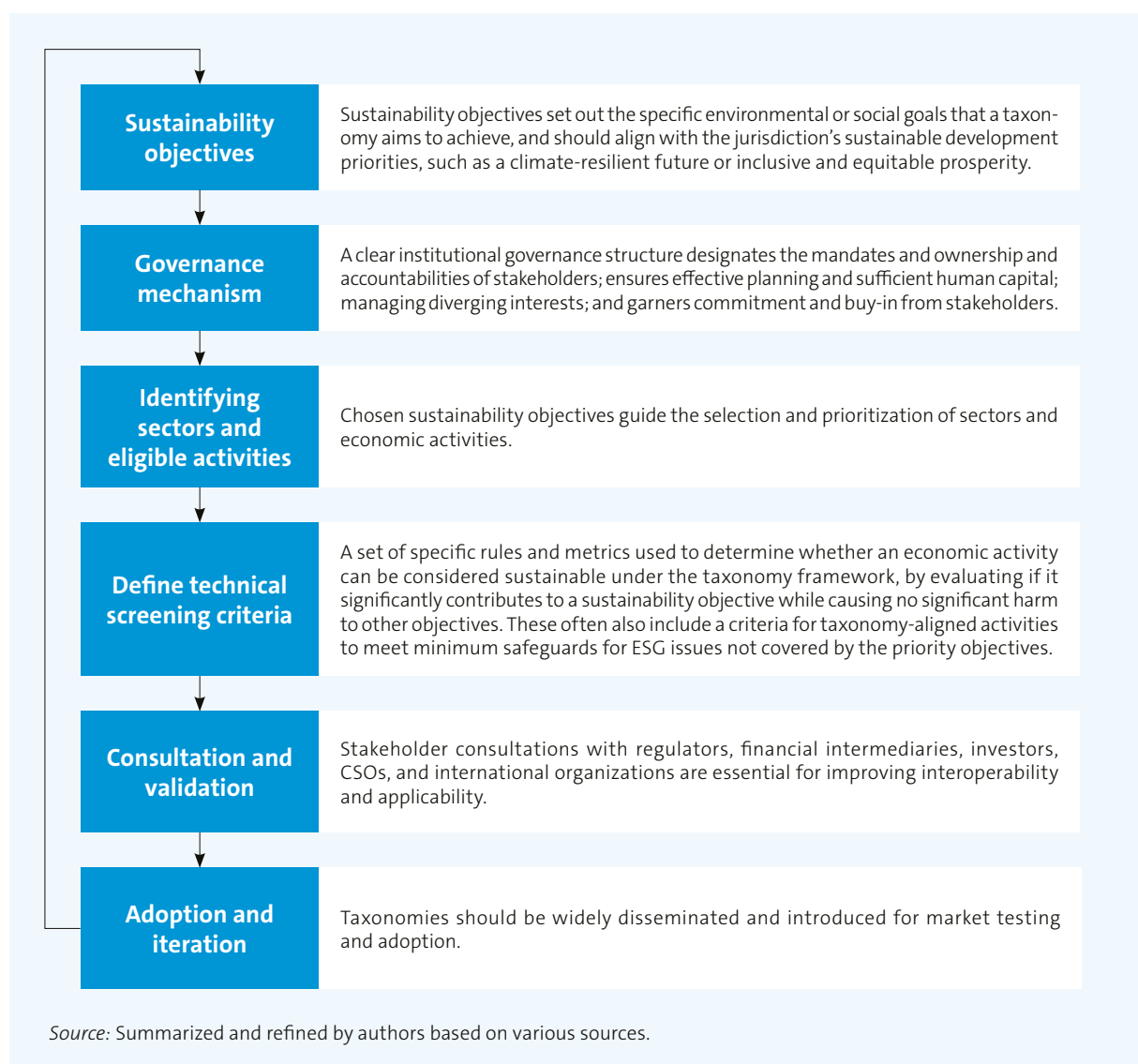
Sources: Natixis. 2023.²⁴ [The New Geography of Taxonomies: A Global Standard-setting Race](#), July, and Sustainable Banking and Finance Network (SBFN). 2024. [SBFN Toolkit Sustainable Finance Taxonomies](#).

Building blocks of sustainable finance taxonomies

Common approaches to the development of sustainable finance taxonomies are emerging as efforts are made to strengthen comparability, interoperability and transparency.²⁵ The key building blocks in this process generally include high-level sustainability goals (“objectives”),

governance mechanisms, eligibility and classification of sectors and economic activities, technical screening criteria, consultation and validation procedures, and adoption and iteration (as outlined in Figure 3).

FIGURE 3
Building blocks of sustainable finance taxonomy development



2.2. APPROACHES TO ADDRESS SOCIAL ISSUES IN EXISTING TAXONOMIES

Social issues, including gender equality, have been addressed in four main ways in existing frameworks:

- 1. Minimum safeguards:** Social issues are incorporated by outlining a set of minimum standards on key social topics, with which all investments must comply in order to be considered taxonomy-aligned. These are usually anchored in international standards on human rights and governance. For example, the **EU Taxonomy** specifies that one of the three technical screening criteria for economic activities to be considered environmentally sustainable is that they are ‘carried out in compliance with minimum safeguards’ for human rights, bribery/corruption, taxation and fair competition. **Malaysia’s** taxonomy similarly requires financial institutions to evaluate whether economic activities violate national human rights and labour laws during classification.
- 2. Defined target groups:** Certain taxonomies set clear requirements to support underserved populations within the eligibility criteria for economic activities, across different sustainability objectives. For example, **China’s** SDG Finance Taxonomy (UNDP) and **Mongolia’s** 2023 SDG Finance Taxonomy define that investments aligned to the taxonomy should benefit groups such as those living below the poverty line, people with disabilities, marginalized groups (e.g. based on sexual orientation, beliefs, age, employment and education), and residents of underserved areas such as rural regions.
- 3. Cross-cutting themes:** Some frameworks acknowledge certain social topics –such as gender equality– as a cross-cutting theme. In this case, it requires a gender lens to be applied during the selection of sectors and economic activities and/or identifies the gender equality ‘co-benefits’ of investments. For example, in the case of **Georgia’s** Sustainable Finance Taxonomy, “women’s and children’s health services” are listed as an eligible activity within the healthcare and related social services sector. Mongolia’s SDG Finance Taxonomy includes gender-related key performance indicators for investments (see Box 10 below). The **Climate Bonds Resilience Taxonomy** similarly identifies specific investment areas to address the gendered impacts of climate change (see Box 12 below).
- 4. Social objectives:** Sustainability – or social-oriented taxonomies (as defined in Figure 1) include dedicated social objectives. For example, **Georgia’s** Sustainable Finance Taxonomy targets both environmental and social objectives, which include poverty reduction, food security, education, healthcare and financial inclusion. Within this category, **Mexico** is the first country, globally, to include gender equality as a priority objective, structured around three pillars: *decent work, well-being and social inclusion* (see Box 7 for further details).



Photo: UN Women / Narendra Shrestha

2.3. THE CASE FOR INTEGRATING GENDER EQUALITY CONSIDERATIONS IN ALL TYPES OF TAXONOMIES

Those who are developing taxonomies will need to decide whether to pursue a taxonomy oriented towards green, sustainability or social considerations, and how to align taxonomies with existing policy priorities, investment needs, standards and regulations, and approaches in other jurisdictions.²⁶ Yet all types of taxonomy should integrate gender equality considerations. A gender analysis should be integrated in this initial decision-making process to review gender equality as a strategic policy priority and its interconnections with other policy objectives, to help inform the decision regarding which type of taxonomy to develop and the centrality of gender equality within this.²⁷ It is therefore vital that all taxonomies—whether green-, social- or sustainability-oriented (Figure 1)—explicitly acknowledge and intentionally integrate gender equality considerations.

This issue paper distinguishes between two possible approaches for doing so: a) targeting gender equality as a priority objective (possible within social- or sustainability-oriented taxonomies) and b) integrating gender equality considerations throughout a green-oriented taxonomy or social- or sustainability-oriented taxonomy that targets other objectives. There is a strong case for both:

a) **Gender equality as a priority objective:** No country in the world has yet achieved GEWE, underscoring the urgent need for intentional investments in solutions to close persistent gender gaps and empower women and girls. On this basis, there is a case for taxonomy developers to prioritize gender equality as a priority objective within social- or sustainability-oriented taxonomies (see Figure 1).

b) **Gender equality considerations integrated across other objectives:** Gender equality is a cross-cutting imperative, which is integral to securing a just transition and a more secure and sustainable future for all (see Box 2 and Box 3). For environmental objectives such as climate adaptation, sustainable natural resource management or biodiversity protection to be achieved in an inclusive and effective way, gender equality considerations must be addressed. The same is true of other social objectives including food security, affordable infrastructure, basic services and quality education. Currently, gender inequalities remain persistent across all of the sustainable development goals.²⁸

The two approaches are not mutually exclusive. Both can be followed together within a sustainability-oriented taxonomy and, indeed, a precedent for this kind of twin-track approach was set within the SDGs (see Box 2).

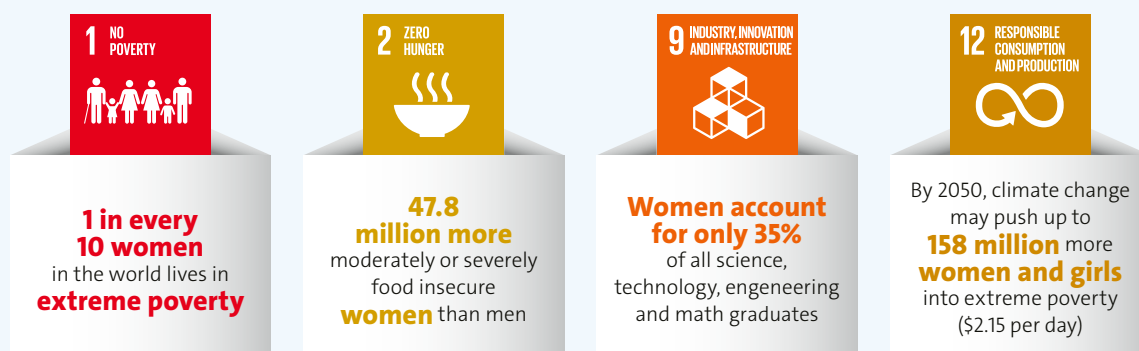
BOX 2

Gender equality within the SDGs – a precedent for a twin-track approach

Gender equality is highlighted as its own stand-alone goal as SDG 5: Achieve gender equality and empower all women and girls. It is also integrated across 10 of the other goals through 53 indicators, reflecting the gendered dimensions of poverty, hunger, health, education, water and sanitation, employment, climate change, environmental degradation, urbanization, peace and financing for development.

UN Women's annual Gender Snapshot (See indicative data in Figure 4) monitors gender equality indicators across all SDGs, identifying persistent gender inequalities across sustainable development objectives, as illustrated below.

FIGURE 4
Gender inequalities across the SDGs



BOX 3
Gender equality and climate change

Climate change impacts disproportionately affect women and girls, arising from unequal distribution of resources, opportunities, constraints and power.

Worldwide, women rely heavily on local natural resources for their livelihoods. However, harmful gender norms mean they often lack access to or ownership of critical resources such as land, credit, technology, education, services and decision-making structures, which are all key factors for climate adaptation. These inequalities inhibit women's resilience to climate change.²⁹ Climate hazards, like extreme heat, also severely impact maternal health. Gender-based violence and child marriage is known to increase during and after disasters.³⁰ Investments needed to support women to build resilience to the impacts of climate change may therefore be different or additional to those that support men to do the same.

At the same time, despite green jobs being a growing source of employment, women are strongly under-represented. The majority of green jobs are expected to be in sectors currently dominated by men.³¹ Without closing gender gaps in these sectors and fields, there is a risk that gender inequalities are exacerbated with the shift to a greener economy.

Gender-responsive investments that identify and account for these differences are essential for a successful transition to a low-carbon, resilient economy that works for all people. Overlooking gender differences can exacerbate inequality and lead interventions to fail.

The following sections go through each of these approaches in turn: Section 3 provides guidance and resources for taxonomy developers seeking to include gender equality as a priority objective, while Section 4 provides guidance and resources for integrating gender equality

considerations across other objectives, using green-oriented taxonomies as an example. Each section reviews the different building blocks outlined in Figure 3. Sustainability-oriented taxonomies that incorporate both social and green objectives can integrate both approaches.

3 GENDER EQUALITY AS A PRIORITY OBJECTIVE

3.1. SETTING HIGH-LEVEL SUSTAINABILITY OBJECTIVES

Sustainability objectives are the specific environmental or social goals that a taxonomy aims to achieve, aligned with high-level policy goals and priorities.

Defining sustainability objectives, aligned with regional or national priorities, is the foundational step in developing a sustainable finance taxonomy. Countries, regional institutions and non-sovereign taxonomy developers identify objectives that reflect their unique social and environmental contexts, drawing on policy frameworks such as national development plans, regional development or climate strategies, NDCs and NAPs, in line with international frameworks such as the UN Sustainable Development Goals and the Paris Agreement.

As described previously, reference to key gender equality policies should form an integral part of this assessment. Taxonomy developers should review national and regional commitments, policies and action plans relevant to gender equality, such as GEWE strategies, as well as policies related to inclusive growth, financial inclusion and the gender-responsive aspects of climate change-related policies. These policies will help taxonomy developers to identify current gender equality gaps and investment needs in their context and review the extent to which gender equality should be central to the taxonomy, including if it will be targeted as a priority objective.

3.2. OPERATING A GOVERNANCE MECHANISM

A clear institutional governance structure designates the mandate, ownership and accountabilities of stakeholders; ensures effective planning and sufficient capacity; manages diverging interests; and garners commitment and buy-in from stakeholders such as ministries, financial authorities, sectorial experts and civil society organizations (CSOs).

Governance mechanisms for sustainable finance taxonomy development typically include a coordinating body to oversee the process, supported by specialized working groups or technical expert committees focusing on specific sustainability objectives, sectors or cross-

cutting themes that have been identified. Ensuring gender expertise is well represented on these governance mechanisms will be essential from the outset for ensuring a gender lens is applied throughout the whole development process.

Critical enablers of this will include:

- **Full engagement** of sectoral ministries focused on gender, social inclusion, labour rights and human capital development in the development process.
- **A dedicated technical group on gender equality:** with gender experts, policymakers, private sector representatives, investors, CSOs and gender equality advocates to lead the approach to gender equality as a priority objective within the taxonomy, including defining the sectors, economic activities, technical screening criteria and responsibilities for mainstreaming gender equality considerations throughout the development process. This might include mobilizing relevant actors with gender expertise to contribute to the consultation and review processes.
- **Gender focal points** appointed to other thematic working groups to bring gender expertise into the decision-making process for other sustainability objectives, sector identification and the development of technical screening criteria.
- **Building capacity** on gender equality issues of those involved in taxonomy development and implementation, through gender training, to equip participants with the necessary knowledge, skills and practical understanding of how to effectively integrate gender equality considerations.
- **Diverse representation** at all seniority levels to ensure equal participation of people by factors including gender and other characteristics in coordinating bodies, working groups, technical discussions and decision-making.

BOX 4

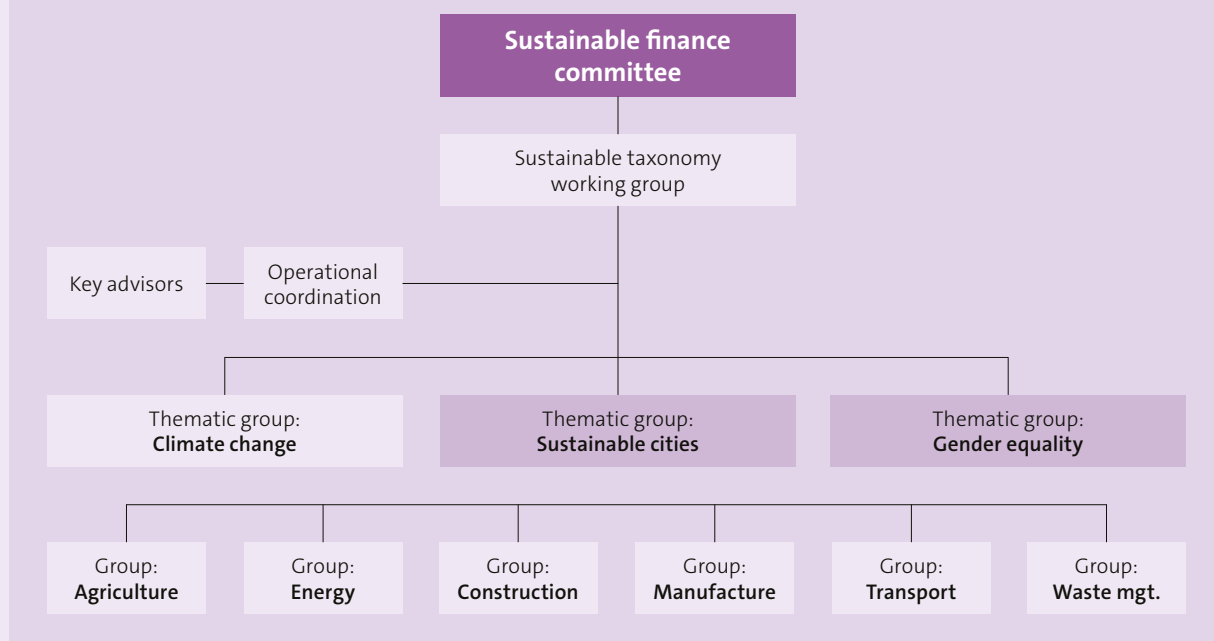
Governance structures for Mexico's sustainable finance taxonomy

The development of Mexico's [sustainable finance taxonomy](#) was led by a Sustainable Taxonomy Working Group, coordinated by the national Sustainable Finance Committee. Working groups focusing on specific sectors and themes led the technical development of the relevant areas as outlined in Figure 5 below. Most notable for the purposes of this issue paper is the **thematic technical group focused on gender equality**.

The Thematic Technical Group focused on Gender Equality was led by the National Women's Institute of Mexico with participation of experts from UN Women, GIZ, the Inter-American Development Bank (IDB), Central Bank – Banxico, Trust Funds for Agricultural Development (FIRA), Secretariat of Finance and Public Credit (SHCP), National Bank of Public Works and Services (BANOBRA) and World Resources Institute (WRI) México, among others. The Group developed technical evaluation criteria that enable the identification of investments that contribute to closing gender gaps in the country. This includes a Gender Equality Index to assess projects' contributions to gender equality, which included two consultation processes and a survey to obtain feedback from different stakeholders before the finalization of the taxonomy.³²

FIGURE 5

Governance mechanisms of Mexico's sustainable finance taxonomy



3.3. IDENTIFYING SECTORS AND ELIGIBLE ACTIVITIES

Chosen sustainability objectives guide the selection and prioritization of sectors and economic activities.

After the high-level sustainability objectives have been identified, these guide the selection of sectors and economic activities, which are prioritized based on their potential to materially contribute to the goals. In the case of climate change mitigation, for example, sectors and economic activities are prioritized based on their potential to contribute to the reduction of greenhouse emissions and/or their low-carbon profile.

Gender equality, however, is distinct from other objectives because it is not confined to specific sectors; it is a cross-cutting issue with wide-reaching ambition to close gender gaps and expand women's power and freedoms across all dimensions of human life. Identifying economic activities that contribute to gender equality, therefore, requires a different and more nuanced approach.

There are various ways in which economic activities can contribute to gender equality, for example through the goods and services that they provide (e.g. women's health services) or indeed through the creation of decent jobs and equal leadership opportunities for women, which is applicable to any sector.

Existing and emerging sustainable finance frameworks³³ identify three types of contribution for social objectives, outlined in Figure 6, which can serve as a guide for the identification of eligible sectors and economic activities that contribute to gender equality. Taxonomy developers may choose to prioritize one type of contribution or integrate all three based on their assessment of current gender equality gaps, priorities and investment needs in their context.³⁴

FIGURE 6

Proposed framework for identifying eligible sectors and economic activities for gender equality as a priority objective, based on three types of potential contribution

	Contribution through goods and services	Contribution through operations and conduct	Enabling activities ³⁵
Definition	The contribution that products, public goods and services can make to the advancement of GEWE for consumers, users and beneficiaries.	The contribution that organisations can make through their internal practices, policies and overall operational behaviour, rather than through external products or services. This can be understood as organizations that have gender-responsive policies and practices in place (i.e. they are “gender-responsive entities”).	Economic activities that, by the provisions of their goods and services, enable other economic activities to make a substantial contribution to the objective, in this case, gender equality.
Examples	Accessible financial products and services, which contribute to women’s economic empowerment by supporting financial resilience, health and independence.	The provision of decent and empowering jobs for women.	Gender audits to assess organizational policies, practices and outcomes in relation to gender equality to inform improvements.
Application in taxonomies	This type of contribution works similarly to the ways in which green objectives have been structured to date.	This can be applied as a transversal criterion, across all sectors of the economy, including those sectors that are contributing to other sustainability objectives, and thereby maximizing co-benefits.	Enabling activities for gender equality can be incorporated in a similar way to which enabling activities for green objectives have been incorporated in many taxonomies to date.

In all cases, however, the selection must be based on evidence of the potential of the activity to make a material positive contribution to GEWE outcomes. This requires robust screening criteria, which are explored further in section 3.4.

Contribution through goods and services

Identifying economic activities that contribute to gender equality via “goods and services” first requires a contextualized analysis of the structural causes and consequences of gender inequality within the country. This may already exist within a gender equality strategy or equivalent policy document (such as sectoral strategies that include gender equality goals) which identifies existing gender disparities, power dynamics and structural drivers of gender inequality and sets out the country’s overarching strategic gender equality goals. Where taxonomy developers are seeking to drive private sector investment through the taxonomy, this should be supplemented with further analysis of the particular role that the private sector can play.

This analysis should basically answer the question: “Investments in which sectors and activities are needed to address gender inequalities or support gender-specific needs?” The goods and services, sectors and economic activities that are identified through this process will depend on the country’s national context. However, there are strategic investment areas for GEWE that are commonly found across jurisdictions such as the following non-exhaustive list:

- The care economy (goods and services that recognize, reduce and redistribute unpaid care work and reward and represent paid care work) and associated care infrastructure (See Box 5).
- Affordable, accessible and high-quality education for women and girls.
- Affordable, accessible financial products and services, tailored to women's needs such as banking products and services (including digital banking), personal pension schemes and insurance.
- Affordable, accessible and high-quality health services that respond to the needs of women and gender-diverse people, such as primary care or reproductive health services.
- Affordable and accessible digital technologies and internet connectivity, which can enable women to access online education, telehealth services and remote work opportunities.
- Support services that prevent and reduce gender-based violence and/or support survivors such as safe accommodation and shelter, counselling services and access to legal services.
- Goods and services that support access to jobs, markets, capacity-building or investment opportunities for women and their businesses, such as reskilling for women workers to access green jobs or women's entrepreneurship incubators or accelerators.³⁶

BOX 5

Spotlight on the care economy

Globally, women and girls perform over three times more unpaid care work than men, totalling 12.5 billion hours daily,³⁷ restricting their access to education, employment and leadership opportunities.³⁸

Investments in goods and services that serve to recognize, reduce and redistribute unpaid care work and reward and represent paid care work, can make a substantial contribution to GEWE.

These might include investments in:

- Tech-enabled solutions that reduce the time spent on care work, e.g. food and grocery delivery services or digital healthcare platforms.
- Caregiver education and training.
- Clean energy technologies for cooking.
- Infrastructure, facilities and services that support healthcare, childcare, elderly care and assistance for persons with disabilities.
- Supportive infrastructure such as safe public space, clean and safe drinking water, waste management and afterschool transportation.^{39, 40, 41}

Contribution through operations and conduct

To recognize contributions through operations and conduct, it must be acknowledged that all sectors and economic activities can contribute to positive gender impact through creating or supporting gender-responsive workplaces that enable women's economic empowerment and career development. The critical distinction for this will lie in the technical screening criteria in a later section, which establish clear benchmarks to determine whether a substantial contribution is being made.

Assessing operations and conduct is at the entity rather than activity level.⁴² Some frameworks align this type of contribution to "avoiding and addressing negative harm;"⁴³ however, this issue paper is guided by an understanding that economic activities, with intentional action, can have a transformative positive impact for workers and communities that goes beyond mitigating or responding to negative harm.

Taxonomy developers may also wish to identify sectors where significant gender inequalities or risks for women exist, to highlight those sectors where investments that support improvements are needed. However, caution must be taken to ensure this does not divert financing away from those sectors that are already providing decent jobs for women.

Contribution through enabling activities

The category of ‘enabling activities’ is expected to be a more limited list of activities that facilitate the implementation, operation or scaling up of others’ activities

(often referring to the organization’s stakeholders) that make a substantial contribution to gender equality. Examples might include:

- Gender audits that identify gender-related risks, issues and opportunities in a company’s value chain, to inform improvements.
- Training employees on gender equality issues.
- Revision of organizations’ internal data management systems to collect and track sex-disaggregated data, for example, of their customers (financial institutions incorporating gender-related data collection in their ‘Know Your Customer’ processes).

3.4. DEFINING TECHNICAL SCREENING CRITERIA

“Technical screening criteria” refers to a set of specific rules and metrics used to determine whether an economic activity can be considered sustainable under the taxonomy framework, by evaluating if it significantly contributes to a sustainability objective while causing no significant harm to other objectives.

Taxonomies generally include a set of technical screening criteria which determine whether activities or entities can be counted as contributing to the selected sustainability objectives:

- **“Substantial contribution”** criteria define the conditions an activity or entity must meet to be deemed as “substantially contributing” to the defined sustainability objectives.
- **“Do no significant harm”** criteria ensure that an activity or entity does not undermine any of the taxonomy’s other sustainability objectives while contributing to its primary goal.
- **“Minimum safeguards”** establish baseline requirements to ensure that all activities align with minimum environmental, social and/or governance (ESG) standards.

An economic activity must meet the conditions for all three to be counted as aligned to the objectives of a taxonomy.

Substantial contribution criteria

Establishing whether an economic activity substantially contributes to GEWE requires defining evidence-based ex ante assessment criteria. These might include quantitative thresholds or principles-based criteria, with reference to common methodologies or standards where possible.⁴⁴

Social issues are often more context-specific, which can make it more complex to develop common indicators and criteria to assess ex ante contributions compared to some environmental objectives. Nonetheless, it is still possible to ensure that similar guiding principles and approaches are used to define the criteria. Considerations and suggested resources for defining each type of contribution are explored below.

Contribution through goods and services

Given the complex nature of gender equality and the context-specific nature of gendered power dynamics and inequalities, it is not appropriate to define a universal threshold or measure for gender-related outcomes by product, service or economic activity. What constitutes a substantial contribution in one context may be insufficient in another.

The Availability, Accessibility, Acceptability and Quality framework (**AAAQ framework**), which is commonly used to assess the delivery and impact of essential services, can, however, serve as a guiding framework for taxonomy developers.⁴⁵ Substantial contribution criteria can be developed for goods and services based on whether they are:

- Available in sufficient quantity.
- Accessible to target groups (e.g. women, men and gender-diverse groups and intersecting with other factors such as migration and disability. Accessibility can include physical accessibility, affordability and accessibility of information about the product or service.⁴⁶
- Provided or delivered in ways that are accepted by users (e.g. in ways that are gender-sensitive and respectful of culturally sensitive norms and standards).
- Provided or delivered in ways that are safe and meet internationally recognized and scientifically approved quality standards.

BOX 6

Iceland's sovereign gender bond framework

In 2024, Iceland issued the first-ever sovereign gender bond, in line with its [Annex on Gender Equality Financing to its Sovereign Sustainable Financing Framework](#) published in 2023. The Annex sets out project categories that are eligible for financing under the framework, with criteria and accompanying thresholds.

Some project categories, such as “essential social services and decent living standards for women in vulnerable positions” include specific thresholds alongside the criteria, for example:

“Extending the affordable housing and infrastructure capacities and improving the quality of the existing affordable facilities and infrastructure”, with special focus on improving:

- The supply of housing accessible for women with low income and assets, including elderly, disabled and immigrant women.
- The situation of disadvantaged women, with particular emphasis on children.

Whereby the thresholds include:⁴⁷

- Affordable housing refers to the definitions in the Regulation on Foundation Capital Contribution, Housing Foundations and Public Rental Dwellings No. 183/2020 and the Regulation on Participating Loans No. 1084/2020.
- Low income refers to the definitions in the Housing Act No. 44/1998 and the Housing Benefit Act No. 75/2016, with amendments.

For another category, “strengthening services and programs to prevent, respond to and prosecute sexual and gender-based violence”, which includes educational campaigns, prevention mechanisms and increase capacity for investigation and prosecution of sexual and gender-based violence, there are no specific thresholds required.

The specific thresholds for these criteria must be developed based on the economic activity in question, in the context of national or regional gender needs, gaps and priorities. When defining specific thresholds, taxonomy developers must consider whether to require the product or service to meet AAAQ conditions where these were not previously being met (to direct capital flows to “where they are most needed”),⁴⁸ or to allow any economic activity providing products or services that meets these conditions to be considered taxonomy-aligned. These considerations may also already be “built in” via the prioritized sectors or economic activities.

Contribution through operations and conduct

Taxonomy developers can leverage existing global, regional or national frameworks to define criteria at the entity-level for contribution to GEWE via operations and conduct (of “gender-responsive entities”). Using metrics that are commonly used in the market or referenced in standards and regulations can help to ensure easy implementation of taxonomies and support interoperability. Examples at the global level include:

- The [Women’s Empowerment Principles](#) – A set of seven principles guiding businesses on empowering women in the workplace, marketplace and community. The supporting [Transparency and Accountability Framework](#) provides a list of key indicators to monitor a company’s performance on GEWE, including both policy and practice-oriented metrics and outcome-level metrics (focused on gender balance in all levels of employment).
- The [2X Criteria](#) and [Certification](#) – A framework for gender lens investing which enables investors to assess companies in terms of their practices in relation to providing women with decent work, leadership, finance, enterprise support, and products and services that enhance economic participation and access.
- [Bloomberg’s Gender Equality Index Reporting Framework](#) provides metrics for companies to disclose and benchmark their performance in gender equality practices. It includes data on leadership diversity, pay equity and workplace inclusivity, encouraging transparency and accountability.
- The [EDGE Standards and Certification Framework](#) is a global assessment methodology and certification for workplace gender equality, informed by the Women’s Empowerment Principles. The framework evaluates company practices in gender representation, pay equity, policies and organizational culture.



Photo: UN Women / El Salvador

Defining thresholds for policy or practice-related criteria is relatively straightforward. These can be based on an assessment of whether or not a particular policy or practice is in place, aligned with (usually) sector- and country-agnostic standards. For quantitative indicators, thresholds should be informed by sector and country-specific benchmarks, guided by the overarching goal of gender parity at each level within an organisation. The 2X Criteria provide benchmarks by sector and country for their indicators.

At the entity level, taxonomy developers may wish to devise a scoring system that aggregates data across the selected metrics.

BOX 7

Mexico's gender equality index

Mexico's [sustainable taxonomy](#) was the first in the world to target gender equality as a priority objective. In line with the country's policy priorities, the pioneering taxonomy identifies gender equality as a priority objective alongside climate change mitigation and adaptation and access to basic services in cities ("sustainable cities").

Mexico's sustainable finance taxonomy intentionally defines "substantial contribution" criteria for gender equality at the level of a *productive organisation*, rather than the level of the economic activity, in order to be able to capture organisations across all sectors, which are contributing to the reduction of gender gaps and the elimination of discrimination against women.

To facilitate the assessment of a "substantial contribution" to gender equality, the taxonomy presents a Gender Equality Index covering best practice in terms of policies, mechanisms and strategies related to three pillars of gender equality: decent work, well-being; and social inclusion. Each of these in turn covers the contribution a company can make towards gender equality for its employees, consumers and the communities within which it operates.

The Gender Equality Index functions as a questionnaire with an accompanying scoring system that enables a quantitative value to be reached for an organisation's performance under each pillar. A certain score threshold is required to be met, both overall and within each pillar, in order for it to be determined that an organisation is making a "substantial contribution" to gender equality.

For an organisation to be determined as contributing to gender equality, it must also meet the other key evaluation criteria within the taxonomy, namely: "doing no significant harm" (DNSH) to the environmental objectives of the taxonomy; and complying with the minimum social safeguards laid out for, for example, human rights, labour and governance matters. In this way, an organisation determined to contribute to gender equality cannot undermine the taxonomy's other objectives.

Contribution through enabling activities

Substantial contribution criteria for enabling activities should establish a clear, measurable and verifiable link between the enabling activity and the gender outcomes it facilitates, as well as criteria for demonstrating that the activity is integral to the implementation, operation or scaling up of other activities that make a substantial contribution to gender equality.

Do no significant harm criteria

Where gender equality is identified as a priority objective, best practice also involves defining do no significant harm (DNSH) criteria to ensure that the activities contributing to GEWE do no significant harm to the other objectives of the taxonomy. For example, if a taxonomy identified climate mitigation and gender equality as a priority, the DNSH criteria would mean that for activities to be considered 'aligned' to the taxonomy, they must demonstrate

a substantial contribution to gender equality and do no significant harm to climate change mitigation objectives, as well as vice versa. For example, job creation for women should be considered in climate friendly sectors.

Minimum safeguards

As most taxonomies to date have prioritized environmental objectives, minimum safeguards criteria have typically focused on social and governance topics (e.g. as related to fundamental human rights or anti-bribery). This ensures that environmentally sustainable activities do not violate international standards in these areas.⁴⁹ Developers of taxonomies that include, or prioritise, social objectives including gender equality will need to consider whether to also include environmental minimum safeguards alongside safeguards for other social and governance issues.⁵⁰

3.5. CONSULTATION AND VALIDATION

Taxonomies are generally developed by experts in finance and development. Stakeholder consultations with regulators, financial intermediaries, investors, CSOs and international organizations are essential for improving interoperability and applicability.

Conducting a rigorous and participatory stakeholder consultation enhances the validity, real-world applicability and credibility of the taxonomy, both amongst the intended users and those who are anticipated to be the ultimate beneficiaries of taxonomy-aligned financing. Validation processes allow for peer review and expert feedback, helping to identify unintended consequences, blind spots, or weaknesses before implementation. The knowledge, concerns, priorities, experiences, capacities and contributions of gender experts and CSOs representing women, men and other marginalized groups should be integrated into all consultative processes to ensure all voices are heard and to inform and influence policy-making, planning and outcomes. This not only promotes accountability and inclusivity but also ensures that the

taxonomy reflects real-world needs and mobilizes capital towards impactful investments. It also helps to identify market readiness and identify capacity-building needs for the adoption and implementation of the taxonomy.



Photo: UN Women / Turkey

BOX 8

Guatemala's voluntary social finance taxonomy and its inclusive consultation

Guatemala's Voluntary Social Finance Taxonomy, which is under development in 2025, aims to establish a national framework for classifying and standardizing investment activities with social impact, strongly emphasizing micro, small and medium enterprises (MSMEs), gender equality, financial inclusion, and access to essential services for vulnerable groups (immigrants, silver economy, youth, etc). Led by the Guatemalan Center for Corporate Social Responsibility Action (CentraRSE) alongside IDB Invest, it seeks to address the challenges faced by MSMEs, particularly those owned or led by women and indigenous entrepreneurs, ensuring their access to financial services and economic opportunities.

A distinctive aspect of Guatemala's taxonomy development is its inclusive and participatory consultation process. This process is ensuring that traditionally marginalized voices play a central role in shaping its development by actively integrating the voices of women and indigenous communities. Through structured interviews, surveys, and interactive workshops—including with financial institutions, businesses, and community representatives—women entrepreneurs and indigenous leaders were directly involved in defining priorities and identifying financial barriers, ensuring the taxonomy reflects the real needs of those it seeks to empower.

3.6. ADOPTION AND ITERATION

Taxonomies should be widely disseminated and introduced for market testing and adoption. Given the evolving nature of development agendas, taxonomies should be dynamic documents, periodically refined to update coverage, sectors and activities in response to policy changes and state transitions.

The adoption of taxonomies refers to the process by which financial institutions, regulators, governments and market participants integrate classification frameworks into decision-making. Across jurisdictions, adoption has taken either a voluntary approach or a mandatory approach, often underpinned by regulation. Lessons learned highlight several enablers of effective adoption: embedding taxonomies in regulatory frameworks to drive uptake; providing clear roadmaps with phased implementation timelines and expectations for market actors; and building capacity among financial institutions and advisors to effectively apply the taxonomy.^{51, 52}

However, ‘adoption’ is not an end point in the journey. A sustainable finance taxonomy should be seen as an evolving framework. As the sustainable development landscape shifts with new knowledge, priorities, technologies, and market practices emerging, taxonomies must be regularly reviewed and updated to stay relevant, credible, and effective. This includes monitoring how the taxonomy is used, maintaining ongoing dialogue with stakeholders, and adjusting methodologies based on practical experience.

Taxonomies often have multiple objectives or are developed in phases, depending on a country’s development trajectory and transition pathway. Iterative development enables continuous improvement through stakeholder

engagement, shared learning, and evidence-based adjustments. Over time, gaps in coverage, technical limitations, or operational challenges may become evident. Therefore, periodic updates are essential to expand scope, enhance technical screening criteria, refine impact measurement and disclosure requirements, and align with innovative financial instruments. This adaptive, inclusive approach ensures that taxonomies remain practical, forward-looking tools for guiding sustainable investment and policymaking.

The iteration of gender considerations within taxonomy refinement should remain relevant and responsive to evolving global and national priorities. Updates should reflect the latest global consensus on gender equality—such as the outcomes of (inter)national gender equality strategies and action plans, principles on human rights projections, social justice and inclusion, updates to gender equality indices, and emerging evidence on sex-disaggregated impacts. This ensures that gender integration within taxonomies is not only technically sound but also anchored in recognized frameworks for advancing women’s empowerment and resilience.

4 INTEGRATING GENDER EQUALITY CONSIDERATIONS IN GREEN-ORIENTED TAXONOMIES

4.1. SETTING SUSTAINABILITY OBJECTIVES

Section 4 explores how gender equality considerations can be integrated at each step of the development process for green-oriented taxonomies. Climate change mitigation and adaptation objectives are used as the primary reference in this section; however, the same principles could apply when mainstreaming gender equality considerations for any alternative sustainability objectives, whether green or social.

The foundational step for the strategic direction of the taxonomy is covered in section 3.1 above. The remainder of Section 4 assumes that green objectives have been included in the taxonomy.



Photo: UN Women / Staton Winter

4.2. OPERATING A GOVERNANCE MECHANISM

The same broad principles as outlined in section 3.2 can apply in the case of green-oriented taxonomies where taxonomy developers are seeking to integrate a gender lens; however, the mandate of the relevant technical working groups and experts may vary. As the primary focus will be on the chosen green sustainability objectives, capacity-building and representation of gender focal points in sectoral and thematic working groups will be particularly important to ensure that gender equality

considerations are effectively integrated. A dedicated Technical Group on Gender Equality can still be established with the responsibility to lead the approach to gender mainstreaming in the taxonomy and selecting relevant experts to consult on and review the taxonomy development. However, the group would not be required to develop technical screening criteria at the same level of complexity, as if gender equality were targeted as the priority objective.

BOX 9**Governance structures for Senegal's green taxonomy that integrates a gender lens**

The governance of Senegal's green taxonomy, which is under development in 2025, includes a Steering Committee, co-chaired by the Ministry of Finance and the Ministry of the Environment and Ecological Transition (METE), six sectoral technical expert groups (agriculture, energy, water and sanitation, industry, transport and construction) and a permanent secretariat supported by international consultants and GIZ, the entity supporting the Government of Senegal in the development of the green taxonomy. UN Women is supporting the government to integrate gender equality considerations in the green taxonomy, with a focus on strengthening minimum social safeguards. To that end, the taxonomy's governance structure includes a gender working group as part of the secretariat, and gender experts acting as focal points in each of the sectoral technical expert groups. The gender focal points come from the 'Gender Units' of the sectoral ministries concerned, and at the beginning of the process, they have received additional training on relevant elements of the gender and climate change nexus, both on identification of co-benefits, as well as on mitigation of negative impacts of climate change on gender equality. In addition to participating to the technical sectoral expert groups discussions to identify the priority list of 'green' activities, and set technical criteria, the gender focal points meet bi-monthly throughout the development of the taxonomy and in one final workshop to contribute to the development of the minimum social safeguards and validate all gender elements of the taxonomy.

4.3. INTEGRATING GENDER EQUALITY CONSIDERATIONS WHEN IDENTIFYING SECTORS AND ELIGIBLE ACTIVITIES

Sectors and eligible activities will primarily be selected based on their potential to contribute to the sustainability objective in question. For example, in the case of climate change mitigation, eligible sectors and economic activities are usually based on their emissions profile

(enabling taxonomy developers to target investments with the greatest potential to reduce greenhouse gas emissions). There are, nonetheless, a variety of ways in which taxonomy developers can integrate gender equality considerations in this process.

Assessing sectors against gender equality–related indicators to maximize co-benefits

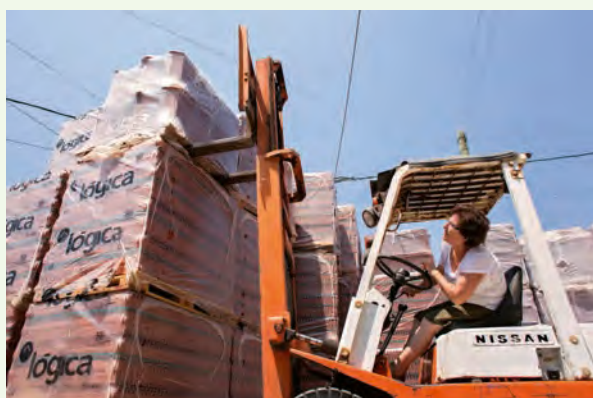


Photo: UN Women / Joe Saade

Taxonomy developers can review sectors against multiple criteria, such as their potential to contribute towards green objectives as well as their potential to contribute towards GEWE, based on goods and services or operations and conduct (see section 3.3). This can enable taxonomy developers to prioritize those sectors with the maximum potential for co-benefits across both gender equality and green priorities.

BOX 10
Gender equality–related KPIs in Mongolia’s SDG finance taxonomy

Mongolia’s SDG Finance Taxonomy⁵³ (an expansion of the country’s original green taxonomy) operates as a catalogue of activities with key performance indicators (KPIs) for measuring, verifying and reporting the gender equality co-benefits of investments across different sectors. For example, as shown below, indicators are proposed to track the number of green jobs created in the energy sectors by gender, as well as the number of beneficiaries of the renewable energy services by gender.

Renewable energy	Wind	Activities:	ENERGY GENERATION FACILITIES	
		Example:	Construction and operation of onshore wind electricity generation facilities, distributed wind electricity generation facilities, wind turbines	
		Relevant SDG:	7.1 • 7.2 • 13.1 • 8.2.1	
		Core impact indicators and metrics (for guidance only):	1. Annual amount of GHG emissions reduced/avoided (tCO ₂ e) 2. Total renewable energy capacity installed (MW) 3. Annual energy generated (KWh/hr) 4. Annual energy supplied to the grid, if applicable (KWh/hr) 5. Number of permanent, temporary, and/or contracted green jobs created by gender (# of people)	
		Additional impact indicators and metrics (optional):	1. Number of beneficiaries or reach, disaggregated by gender (# of people) 2. Annual household cost savings or other socioeconomic benefits resulting from shifts in spending on fuel (MNT) 3. Annual household cost savings due to health benefits (MNT) 4. Total domestic procurement (MNT) 5. Increase in proportion of population with access to electricity (%) 6. Increase in ratio of renewable energy to total energy on country level (%)	
		Thresholds/ Criteria/Exclusion	N/A	
		Means of Verification (for guidance only):	<i>Ex-ante:</i> Feasibility study and energy/carbon audit/assessment confirming expected renewable energy capacity, energy generation, and emission reduction <i>Ex-post:</i> Client reporting, on site monitoring, energy/carbon audit/assessment confirming actual energy capacity installed, generated, and emission reduced	
		Label:	Green	
		Relevant national or international standards (for guidance only):	<i>National:</i> Law on Renewable Energy (FiT) Regulation on supplying to the grid energy produced from household renewable energy generation MNS 6940 : 2021 <i>Resources:</i> MET/MSFA/Southpool GHG emissions calculation tool https://www.cleertool.org/Account/Register <i>International:</i> IEC 61400 ISO 16079 ISO/TC 301 IEC61400-2 (for small wind turbines) ISO 14067 or GHG Protocol	

Accounting for gendered needs

As described above, a gender analysis should inform the identification of the unique needs of different genders, as relate to the selected sustainability objectives, to ensure these are accounted for within the listed economic activities. For example, if climate change adaptation is established as a priority, the gendered impacts of climate change must be considered in the selection of sectors and economic activities. The relevant sectors from water, agrifood systems, energy and health to disaster management, information technology and education address the specific needs of women and gender-diverse people to be resilient to climate change events. Similarly, if basic services or infrastructure are identified as a priority, those activities should potentially contribute to the safety, mobility and equal accessibility of women and gender-diverse people.



Photo: UN Women / Ryan Brown

BOX 11

The Latin America and the Caribbean (LAC) Taxonomy Common Framework

The [Common Framework of Sustainable Finance Taxonomies for Latin America and the Caribbean](#) (the “LAC Taxonomy Common Framework”) is a guidance document delivered by the LAC Taxonomy Working Group, that can serve as a voluntary reference to orient LAC member states that are in the process of or intend to develop sustainable finance taxonomies. The first iteration prioritizes climate change mitigation and adaptation objectives. It provides a set of guiding principles, an assessment and prioritization of key economic sectors in the region for these objectives and guidance on the selection of activities, methodologies for defining screening criteria, and guidance on governance structures.

The taxonomy emphasizes the need to take gender equality considerations into account when selecting economic activities. For example, it states the following for the agricultural sector:

“To ensure effective implementation of climate change adaptation in agriculture, gender integration and identification of gender-sensitive strategies is critical due to women’s high participation in agriculture. Gender gaps in access to markets, information and technology, among others can cause inequalities for adapting to climate change. Programmes and policies need to respond to gendered impacts of climate change and promote gender-responsive adaptation and mitigation in the agricultural sector including planning, implementation and monitoring and gender-responsive budgeting for women-specific activities.”

BOX 12**Gender-related investment areas in the Climate Bonds Resilience Taxonomy**

To meet the demand for robust and credible climate resilience investments, Climate Bonds Initiative is leading the development of the [Climate Bonds Resilience Taxonomy](#) (CBRT): a robust classification system that provides a consistent, transparent and systematic approach in defining and identifying adaptation and resilience investments. UN Women supports this initiative by participating in the Climate Bonds Initiative's Resilience Taxonomy Advisory Group (RTAG), helping to strengthen gender equality considerations within the CBRT.

The CBRT is structured by seven climate resilience themes (Resilient Agri-Food Systems, Resilient Cities and Settlements, Resilient Health Systems, Resilient Industry and Commerce, Resilient Infrastructure, Resilient Natural Systems and Resilient Social Systems) with underlying sectors, subsectors and ultimately investments.

The CBRT recognizes that increased gender inequalities can result from climate change and that gender equality considerations cut across all sectors. It also identifies specific investment areas to address the gendered impacts of climate change. Examples include gender-responsive financial capability training for community-based financial organizations, gender-targeted credit schemes and accessible women's health clinics to provide essential care during and after extreme climate events.

Gender equality tagging

Taxonomy developers may also “tag” sectors and activities in the taxonomy to denote those that:

- Have **strong potential to also contribute to gender equality objectives** via either goods and services or operations and conduct (using sector-based benchmarks —see above) in addition to the primary objective. This can serve an initial purpose for investors that may also be interested in gender equality-related investments. In the absence of full criteria, the taxonomy could direct users towards external guidelines and resources on gender equality in the context of the economic activity in question.
- Are **commonly associated with gender-related inequalities or risks** within the context. This can serve as a “flag” for investors to pay strong attention to the “do no significant harm” criteria for gender equality for that investment area. Taxonomy developers could also include additional guidance on managing, mitigating and reducing gender-related risks and/or improving gender equality outcomes related to these economic activities.

BOX 13**Gender tagging in Climate Policy Initiative's Adaptation Finance Tracking**

CPI developed a [taxonomy to track private adaptation finance](#) in 2024. The taxonomy includes 165 adaptation activities in the September 2024 release, which are classified according to seven adaptation themes. Each activity is reviewed against a set of elements, including adaptation likelihood, mitigation co-benefit, maladaptation and significant harm risk, and gender relevance (among other factors).

Activities that are tagged as being “gender relevant” are those that CPI defines as “significantly and disproportionately benefit[ing] women or other marginalized genders. Almost all activities can be implemented in a way that is gender-responsive, but the tagging of gender relevance is intended to identify activities that nearly always contribute to gender equity.” Examples listed by CPI include climate-linked social insurance and distributed renewable energy generation.

4.4. INTEGRATING GENDER EQUALITY CONSIDERATIONS IN TECHNICAL SCREENING CRITERIA FOR OTHER OBJECTIVES

Minimum safeguards and DNSH criteria

Typically, gender equality considerations for taxonomies that do not identify gender equality as objectives may be lightly incorporated under minimum safeguards criteria (as explained above) although this is not always explicit. Given the centrality of gender equality to the sustainable

development agenda of most countries, taxonomy developers may wish to go beyond this, to include DNSH criteria related to gender equality for all economic activities, regardless of the objectives to which they are contributing.

Substantial contribution criteria for economic activities that respond to gender-related needs

The substantial contribution criteria will be defined based on the green objective in question. For example, where climate change resilience is the sustainability objective, an assessment will be required of whether that economic activity has made a substantial contribution to climate resilience. However, where investments have been included on the basis of meeting gender-related

climate resilience needs, for example, gender-targeted credit schemes, the substantial contribution criteria must also reflect the gender-responsive aspect. In this case, the criteria might require a certain proportion of users of the credit scheme to be women and for them to effectively access and use the credit in ways that enable them to be more resilient to climate change impacts.

Optional assessment criteria for substantial contributions to gender equality through operations and conduct

Given the potential for entities operating in all sectors to contribute to GEWE through their operations and conduct (see above), taxonomy developers may also wish to provide sector-agnostic criteria for a “substantial contribution” to gender equality via operations and conduct, which could be used in parallel with the substantial contribution criteria for the priority sustainability objective. In such a case, given that gender equality is not a priority objective of the taxonomy, this would serve as an entirely optional tool for users to assess economic activities against both objectives (i.e. the potential gender equality co-benefits of a green investment).

With growing evidence demonstrating the link between gender-responsive companies and positive environmental standards,⁵⁴ this would be a smart, strategic exercise for investors and companies.



Photo: UN Women / James Ochweri

4.5. CONSULTATION AND VALIDATION

The same principles apply as outlined under section 3.5. Where gender equality objectives have been integrated into green taxonomies, consultation and validation processes test the assumptions made regarding gender equality-related needs in green investments, to ensure that the taxonomy will meaningfully contribute to the

taxonomy's green objectives whilst – at a minimum – that international standards on gender equality and human rights are respected, inequalities are not worsened, and ideally, directing capital towards investments that contribute to both green and gender equality objectives.

4.6. ADOPTION AND ITERATION

The same principles apply as outlined under section 3.6. Green taxonomies should be aligned with a country's updated NDCs, NAPs, and LTS, as well as their financing strategies and implementation plans and refined using gender-responsive indicators that assess the gender equality impacts of taxonomy-aligned financing. Increasingly, countries are recognizing that integrating gender strengthens the ambition and effectiveness of climate action. By 2024, 82% of UNFCCC Parties included gender-related information in their NDCs, and nearly half explicitly committed to considering gender in NDC implementation.⁵⁵

In cases where gender has been incorporated in a relatively light touch way, ongoing refinement can enable expansion and deepening of the approach in future iterations. A possibility here would be transitioning gender equality assessment criteria from optional to mandatory in a next iteration. Several jurisdictions—such as Bangladesh, Indonesia, Malaysia, and Mongolia—have followed this path, beginning with green taxonomies and progressively broadening their scope to include social objectives and/or gender lens.

5 CONCLUSION

This issue paper seeks to build momentum for a global sustainable finance system that prioritizes GEWE. The development of taxonomies to translate high-level sustainability objectives into actionable criteria is a complex and time-intensive process. There is no one-size-fits-all approach or methodology for integrating gender equality considerations within sustainable finance taxonomies. However, in principle all areas and phases of taxonomy development should be made gender-responsive.

Each country's unique development context shapes its pathway toward sustainable development, often amidst multiple policy priorities and limited financial resources. Integrating gender equality considerations into taxonomies should not be viewed as creating competition for political attention and financial resources. In contrast, a gender equality component is vital for strengthening overall impact, integrity and inclusivity.

Strong political will and high-level leadership are essential for ensuring the applicability and usability of taxonomies. Together, the global system, including both the public and private sectors, can contribute much more significantly towards social and economic justice, by commitments to GEWE that are translated into action and impact.

GLOSSARY OF TERMS

- **Gender** is enshrined in international human rights law as the term used to describe “the sociocultural constructs that assign roles, behaviours, forms of expression, activities and attributes according to the meaning given to biological sex characteristics.”
- **Gender norms** (or gendered social and cultural norms) are “the informal rules and shared social expectations that distinguish expected behaviour on the basis of gender.” The intersection of gender norms with other axes of social factors such as race, age, culture, class, religion, and sexual orientation and gender identity, among others, can have material consequences, forming part of structural or systemic discrimination and the denial of rights. These underpin gender inequality in various opportunities, translating into unequal outcomes for women, men and gender-diverse people.⁵⁶
- **Gender equality** refers to an ideal condition in which all individuals, regardless of gender, have equal rights, responsibilities and opportunities to participate in society—whether in politics, the economy or social activities. Gender equality ensures that equal value is ascribed to the roles and status of men and women, and that everyone’s human rights and fundamental freedoms are fulfilled.^{57, 58}
- **Gender analysis** is a critical examination to better understand how differences in gender roles, activities, needs, opportunities and rights/entitlements affect men, women and gender-diverse people and the constraints they face relative to each other in certain situations or contexts.⁵⁹

BOX 14

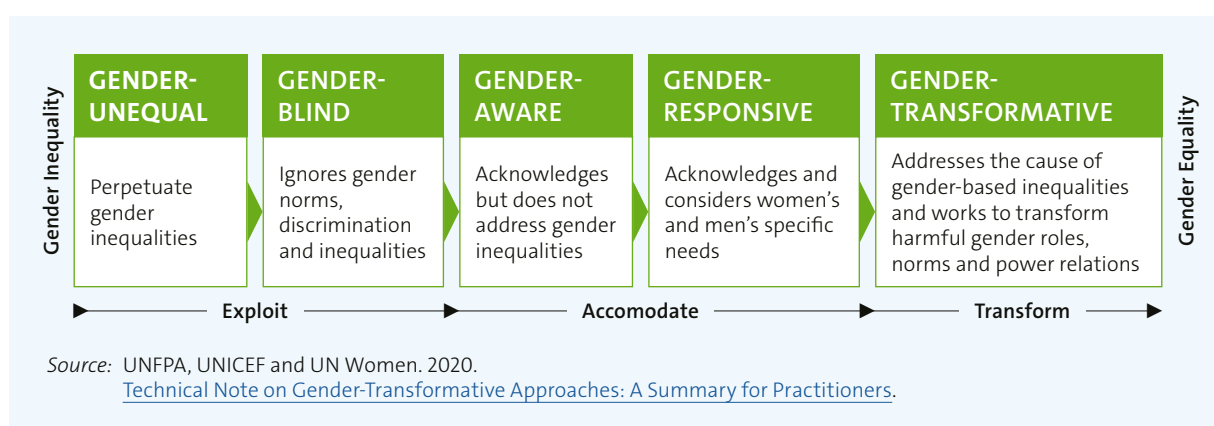
Key questions to ask when conducting a gender analysis

- **Who is the target?**
The (both direct and indirect) target of the proposed policy, initiative or activity. Are they women, men or both?
- **Who is affected?**
Who will benefit, and who may lose out by the proposed policy, initiative or activity?
- **What are the roles?**
What are the roles and responsibilities of women, men and gender-diverse people in a given circumstance?
- **What are the needs?**
What are the needs and interests of women, men and gender-diverse people in a given circumstance?
- **Who has power?**
Who owns or has access to resources and services, controls resources, makes decisions and sets the agenda?
- **Who participates?**
How do women, men and gender-diverse people participate in decision-making? What specific mechanisms can be proposed to encourage and enable women to participate in the policy initiative or programme?
- **Who is consulted?**
Have women and men who are challenged by a certain issue been consulted about its solution? How have they been involved in the development of a solution?
- **How does it impact gender roles?**
Does the proposed policy, initiative or activity challenge the existing division of resources, tasks and responsibilities between men and women?

- **Gender mainstreaming** is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that everyone benefits equally, and inequality is not perpetuated.
- **The Gender Integration Continuum (GIC)** is a useful tool to understand the progression of gender approaches in development policy and practice.

FIGURE 7

The Gender Integration Continuum (GIC)



The GIC outlines a progression from disregarding gender inequalities and other forms of exclusion—sometimes even perpetuating them through practices that reinforce negative gender stereotypes—to recognizing these differences, and finally, to enacting transformative changes that aim for fully equal rights. The GIC is a useful tool for identifying the degree of gender integration and for guiding strategies towards a gender-transformative approach, ultimately aiming to achieve gender equality and improved development outcomes.

- **Priority objectives** are the sustainability objectives that the taxonomy aims to support. Taxonomies then classify economic activities based on their potential to contribute to these objectives.
- **Sustainable finance taxonomy** is a classification system identifying activities, assets and/or project categories that deliver on key climate, green, social or sustainable objectives with reference to identified thresholds and/or targets.⁶⁰

ANNEX B

EXAMPLES OF GENDER EQUALITY AND WOMEN'S EMPOWERMENT INDICES

- UN Women and UNDP introduced [twin indices](#), the Women's Empowerment Index (WEI) and the Global Gender Parity Index (GGPI), that provide a comprehensive assessment of a country's progress towards GEWE.
- The World Economic Forum's (WEF) [Global Gender Gap Index](#) is a yearly report that measures gender parity across four key areas: economic participation and opportunity, educational attainment, health and survival, and political empowerment.
- The European Institute for Gender Equality (EIGE) developed the [Gender Equality Index](#), which measures the progress of gender equality in the European Union (EU) and its Member States. The Gender Equality Index assesses gender equality in seven domains: work, money, knowledge, time, power, health and violence.
- The [Gender Equality Observatory for Latin America and the Caribbean](#) (ECLAC) publishes a set of relevant indicators to monitor progress towards gender equality in the region, focused on economic autonomy, autonomy in decision-making, and physical autonomy.



Photo: UN Women Morocco CO

ENDNOTES

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35. Enabling activities are economic activities do not themselves make a direct contribution to the taxonomy's objectives, but which facilitate or 'enable' other activities to make a substantial to one or more of the taxonomy's objectives. In the case of case of environmental objectives, this could include, for example, engineering or consulting activities dedicated to adaptation to climate change. Enabling activities are commonly recognized as a category in taxonomies, including in the EU Taxonomy, the Climate Bonds Resilience Taxonomy, China's Green Bond Endorsed Project Catalogue, Kenya's Green Finance Taxonomy and many others.
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UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to ensure that the standards are effectively implemented and truly benefit women and girls worldwide. It works globally to make the vision of the Sustainable Development Goals a reality for women and girls and stands behind women's equal participation in all aspects of life, focusing on four strategic priorities: Women lead, participate in and benefit equally from governance systems; Women have income security, decent work and economic autonomy; All women and girls live a life free from all forms of violence; Women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humanitarian action. UN Women also coordinates and promotes the UN system's work in advancing gender equality.



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